



**NON-FINANCIAL  
INFORMATION STATEMENT  
2022**

GTE SOPORTES INDUSTRIALES,  
S.L. and subsidiaries  
(ESPA GROUP)



Espa Group

## 60 years offering smart pumping solutions

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## General

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# Company presentation

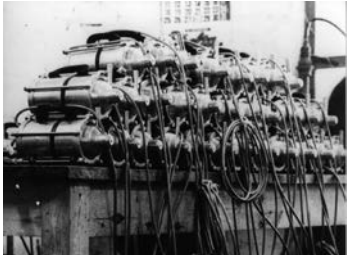
## Our history

ESPA Group is an international organisation that operates within the water and energy industries, creating products (water pumps - centrifugal, immersible, for drainage, etc. and high-performance, highly efficient hydraulic accessories, in addition to compact hydro-energy systems) and offering comprehensive services that combine evolution, innovation, wellness and quality of life.

Since it was founded in 1962 in Banyoles (Girona, Spain), ESPA Group has evolved to become an industrial group with international presence. In our constant search for new service horizons we have incredibly valuable tools: powerful, recognised brands, innovative products, a close relationship with the client, and a team of staff who identify with each project.

The continuous improvement of domestic water pumping solutions is one of our core values. The Group therefore has a value chain based on its human capital, corporate social responsibility and customer satisfaction, as well as a strategic definition based on development, innovation and continuous product improvement, pursuant to the highest efficiency and sustainability standards. Within the ESPA Group, innovation and research are key to achieving the level of excellence that customers deserve and to offering innovative products that meet current demands for technological, efficient equipment that guarantees sustainable treatment of energy resources.





## 1962

Our origins

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A group of entrepreneurs, headed up by Josep Pagès, Joaquim Daranas and the brothers Lluís and Joan Fontfreda, founded the company “Tallers ESPA” that would come to be known as Bombas Eléctricas, S.A. five years later. The company was founded in the small town of Banyoles in north-east Spain. Over time, it has consolidated its position as a highly diversified industrial area.



## 1970

First steps,  
first logos

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The local origin of the company always had a more global vision. Generation of a product portfolio that would respond to multiple pumping needs shaped the research and development work of the Spanish market, while consolidating an industrial structure.



## 1975/76

The origin of  
an industrial  
commitment

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The workshop was moved from the town centre and a modern production plant was opened in an industrial area in the outskirts of Banyoles. The first steps in international expansion came about with the creation of the first subsidiary in France in 1978.



## 1978

Committed to  
the future

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The first multi-stage centrifugal pumps were developed and acted as a starting point for a line that would allow our positioning among Europe's leading producers to be steered.

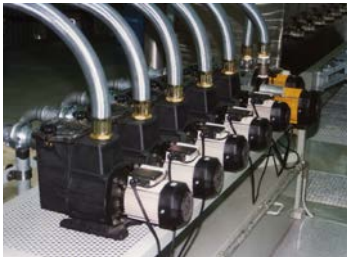


## 1992

A decisive year

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With the creation of the ESPA Group, the company was equipped with a centralised administrative and financial management centre, as well as professional management. The industrial group's vision consolidated the creation of a pool of suppliers who supported the parent company's growing demand.



## 1996

### R&D&I leads the way

Consolidation of a Development and Innovation Department allowed the company to take important strides forward in terms of adapting the product to international markets and channelling the need to launch products with a quick time to market. This allowed the company to compete in Central European markets, the result of which was the opening of our subsidiary in Germany.



## 2011

### New challenges in a global world

We adapted to the new needs of the global market by creating ESPA 2025, S.L., the new corporate name of the parent company ESPA. This allowed us to strengthen the brand's value and prepare the company for a future filled with challenges and opportunities.



## 2021

### ESPA EDE Iberia

2021 began with the birth of a new company: ESPA EDE Iberia. It was the formalisation of a role we have been developing from corporate headquarters since ESPA began: specialist advice and the sale of ESPA products in Spain. This creation was the result of a corporate restructuring to segregate the distribution units from the production units, and thus better adapt to new trends and market demands. With this new commercial figure, we are more prepared to go further in terms of service, while also highlighting our proximity to the client, locating the subsidiary's headquarters in Madrid.



## 2022

### GTE Group enters the ESPA shareholding

This operation enables the Group to continue growing in the vertical integration of its production processes and services. It is a significant reinforcement of the Group's capital and reserves with the aim of being able to increase investment into developing new solutions for customers and continuously improving efficiency in production processes.



# Business model

Our business model is based on offering a comprehensive service. Since the company was founded, we have worked to design, manufacture, distribute and generate value for our clients through a quality post-sale service. Our brand and its values are some of our most important assets, which is why we go to great lengths every day to adapt to the market's new demands and requirements.

As a renowned European brand in the residential pumping sector, we enhance our brand's value through our collaborators who are located across the world. Our main objective goes further than marketing pumping products and equipment. Our purpose is to create wellness for all users in their daily lives and in each of the uses given to our products.

Here is a breakdown of the activities we carry out at present:



## PRODUCTION

- › Transformation
- › Components or subcomponents
- › Assembly

## LOGISTICS

- › Supplies and procurement logistics
- › Picking - component and subcomponent docking
- › Special services (preparations)
- › Distribution logistics

## SERVICES

- › Pre-sale services
- › Post-sale services
- › Spare parts
- › Start-up and maintenance





Our head offices are located in an area known for being highly qualified in the metal industry. We have a cluster of local suppliers with a high level of specification, allowing us to generate synergies and optimise processes. Their extensive history and the years we have collaborated together mean we have grown and learned together about market needs and trends.

The Group works closely with collaborators to define the strategy by market and channel with the aim of offering an optimal service that is adapted to the needs of each market and moment. We are present on channels for traditional, modern and specialist distribution, OEMs and alliances, as well as projects and tenders.

We have adapted to the changes that have arisen in distribution. We remain committed to being present in traditional distribution channels and maintaining a close relationship with professionals,

installers and storekeepers through collaboration agreements with large vertical and horizontal purchasing associations.

The expansion and development of the large GSB / DIY shops and specialised retail means that the Group has also opened business and collaborations in these channels, always with its other brands and products, as it has done with some from the *Marketplace* platforms.

We also have alliances and collaborations with renowned industry actors.

The Group's presence in the projects channel, specifically in the residential and commercial pressurisation segment, is especially significant in Spain and the Middle East, as well as in other European and South American markets.



Traditional distribution



Modern distribution



Specialist distribution



OEMs and alliances



Projects and tenders



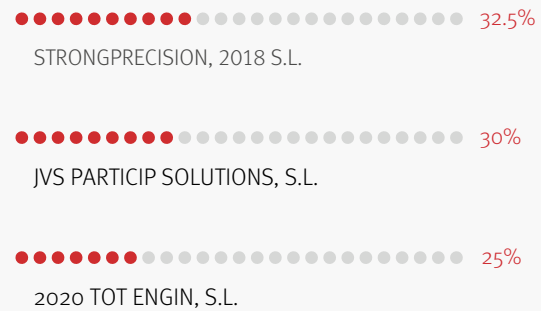
# Organisation

## Group companies

### > Parent company

GTE SOPORTES INDUSTRIALES, S.L. was established on 30 December 2019 as a result of a group of entrepreneurs, mainly based in Girona, contributing their businesses with the aim of creating a leading corporation in this geographical area. Thus, GTE SOPORTES INDUSTRIALES, S.L. was founded through the contributions of the companies: ESTUDIOS, SERVICIOS Y MONTAJES MEBA, S.L., CABLEADOS Y MONTAJES BANYOLES, S.L., SERVICIOS DE REPOSICIÓN 20, S.L., MIDTAL TALENTOS, S.L. AND MIDMER MERCADOS, S.L. In 2022, GTE SOPORTES INDUSTRIALES, S.L. entered the capital of ESPA Group as the majority shareholder, thereby taking another significant step forward in its foundational objective.

The share capital of the parent company GTE SOPORTES INDUSTRIALES, S.L. It is made up of 3,000 shares. The companies that have a direct shareholding with a percentage equal to or greater than 10% of the parent company's share capital are:





### › Subsidiary companies

All companies that are in some way controlled, either due to holding the majority of voting rights or having the capacity to possess the majority of voting rights pursuant to agreements reached with third parties, are considered subsidiary companies.

On 30 May 2022, ESPA 2025, S.L. and its subsidiaries were incorporated as subsidiaries after the capital increase in ESPA 2025, S.L., which entailed the acquisition of 80.04% of the capital by the GTE Group.

The existing data in this report corresponding to ESPA 2025, S.L. and its subsidiaries relate to the period from 31 May to 31 December 2022 (in other words, since its integration into the GTE group).

The breakdown of subsidiary companies that are included in this report and form a part of the consolidated scope, are as follows:

Society	Country	Activity
› GTE SOPORTES INDUSTRIALES, S.L. (parent company)	Spain	Holding company
› SERVICIOS DE REPOSICION 20, SLU	Spain	Wholesale marketing of other machinery products
› MIDTAL TALENTOS, SLU	Spain	Research and development
› MIDMER MERCADOS, SLU	Spain	Distribution and marketing of all kinds of products
› CABLEADOS Y MONTAJES BANYOLES, SLU	Spain	Installation, assembly and machining of metal and similar parts
› MIDMED MEDIACIONES, SLU	Spain	Not operational
› ESTUDIOS, SERVICIOS Y MONTAJES MEBA, SLU	Spain	Pump wholesaler
› OD DISTRIBUTION OF PUMPS AND SYSTEMS HIDRÁULICOS, SLU	Spain	Not operational
› ASPEMOTORS, SLU	Spain	Not operational
› PROCLIENS 25, SLU	Spain	Shareholding
› ESPA 2025, S.L.	Spain	Production and marketing of pumps
› ESPA EDE IBERIA, S.L.U.	Spain	Marketing of pumps
› SA ESPA FRANCE	France	Marketing of pumps
› ESPA MIDDLE EAST (FZE)	United Arab Emirates	Marketing of pumps
› ESPA PRODUCTION FRANCE, SAS	France	Prod., mkt. and tech. assistance serv. for pumps and comp.
› ESPA DEUTSCHLAND, GMBH	Germany	Marketing of pumps
› ESPA CHINA JIAXING CO, LTD	China	Production and marketing of pumps
› ESPA ITALIA, SRL	Italy	Marketing of pumps
› ESPA ARGENTINA, S.A.	Argentina	Marketing of pumps
› ESPA CHILE, S.A.	Chile	Marketing of pumps
› SARL POMPES GUINARD LOISIRS	France	Marketing of pumps
› ESPA PUMPS (U.K. ), LTD	United Kingdom	Marketing of pumps
› ESPA WATER SYSTEM PVT, LTD	India	Marketing of pumps
› SARL POMPES GUINARD BATIMENT	France	Marketing of pumps
› ESPA PUMPS CHINA, LTD	Hong Kong	Marketing of pumps
› BOMBAS IMCHISA, S.A.	Chile	Production and marketing of pumps
› TRADINCAT, SPA	Chile	Marketing of pumps
› CENPISA FRANCE, SARL	France	Further mkt. and distr. of spare parts and repair of electrical material
› SCI NEUVY MOTEURS	France	Rental of real estate
› CUIDADOS DENTALES, SLU	Spain	Not operational

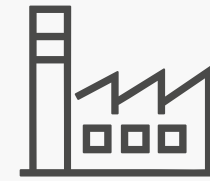


## Geographical presence

We have more than 60 years of experience in the pumping industry and we are the first water management pump producing company in Spain dedicated to the design, innovation, production and distribution of pumps, systems and pressurised equipment for the domestic and residential sector. The company is present in more than 132 countries across the world with production centres in Spain, France, Chile and China, and we operate commercially in all international markets with subsidiaries in Spain, France, Germany, the United Kingdom, Italy, Chile, Argentina, India, the United Arab Emirates (Dubai), China and Hong Kong. Our extensive network of local distributors in more than 75 countries around the world strengthens our international nature and foreign outlook in an economy without borders.



**16** distribution centres



**9** production centres

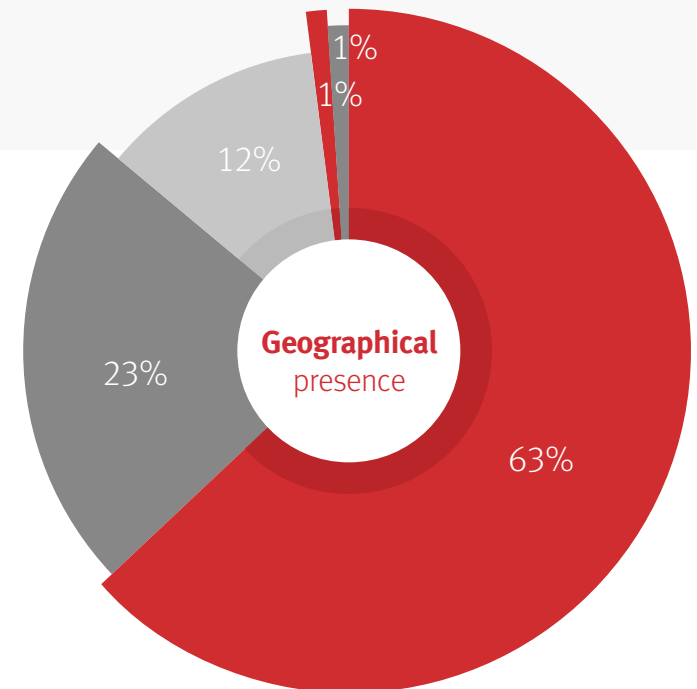


**+130** countries



Breakdown of activity by geographical area in 2022:

- › Europe 63%
- › Asia 23%
- › South America 12%
- › Africa 1%
- › Australia 1%





## Products

From the very beginning, ESPA Group has designed and manufactured pumping products and equipment adapted to market needs and demands. We specialise in the domestic, commercial and residential sector, and we have more than 5,000 product references under the following brands:



> **ESPA** This is the Group's quintessential brand with a wide range of products for the domestic and professional residential pumping sector.



> **ESPA LEADER** With a product portfolio adjusted to suit the needs and demands of the DIY channel.



**Pompes Guinard**  
Loisirs

> **POMPES GUINARD LOISIRS (PGL)**  
Brand aimed at the DIY channel for the French market.



**Pompes Guinard**  
Bâtiment

> **POMPES GUINARD BÂTIMENT (PGB)**  
In the French market we sell products and equipment for residential pressurisation, construction, irrigation systems, agricultural systems and others for industrial use under the PGB brand, which is famed for its extensive career in this market.



# Our applications

## Capture

From the bottom up. Simple

Perhaps you have a well and you need a **submersible pump** to raise the water to the surface, pumping it from inside a tank to take it to a plantation, garden or your home. These pumps are designed for clean water. We have a wide range to suit all depths, flows and pressures.



## Supply

Enjoy the best hydraulic comfort

When the pressure or flow is insufficient, a **smart pumping** solution must be considered to achieve the desired level of comfort. Place your safety in our hands, our fire fighting teams will always watch over your well-being.



## Recirculation and filtration

The pump your pool needs

Moving water is healthy water: a good recirculation and filtration system is vital to keep water in the correct state and your swimming pool in perfect condition. Additionally, a **variable speed pump** will help to reduce energy consumption, improve filtration and reduce noise emissions.



## Drainage

Taking care of the dirty work

Flooded garages, gardens or basements need drainage pumps. It could be clean water, rainwater, greywater, sewage or a mixture of all of these. Some of these pumps allow the passage of solid particles. **Drainage pumps** are also used to empty swimming pools, tanks and ponds.





## R&D&I

Improving the performance along with the energy and hydraulic efficiency of our products is our priority. For this reason, the R&D&I team works daily to offer the market innovative solutions. Given our commitment to the ISO 14001 certificate, we promote our variable speed products, which allow the pressure and flow that the home, building or facility requires at each given moment to be maintained with lower energy consumed.





In 2021, an improvement was launched in our motor casing with the aim of enhancing air circulation and thus produce better cooling to improve performance and accessibility.

> **For 2022**, launch of the pump and water management equipment configurator on our website. This tool is designed to support professionals interested in identifying the product that best suits their needs.

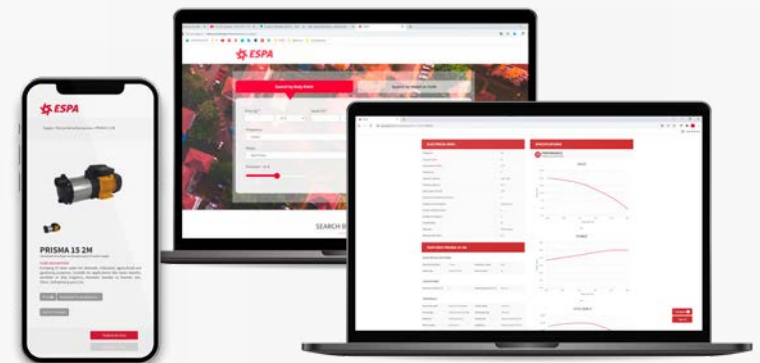
We work to design new products that are smarter and have better connectivity. We know how important product monitoring, control and optimisation are, which is why we make every effort to offer a different product adapted to the market's current needs.

## Improvements to products



-  + **rendimiento**
-  + **accesibilidad**
-  + **circulación aire**
-  + **enfriamiento**

## Pumps Selectors Program





# Organisation objectives and strategies

## Our values



### MISSION

The Group's mission is to generate **well-being for society** through sustainable water and energy consumption management.



### VISION

To develop technologies that enable efficient use of hydraulic and energy resources, adapting to the needs of society.



### VALUES

We have **history, essence and identity**. We are committed to establishing a close relationship with the client. We value the **work** and **efforts** of our team. We adapt to market trends and we generate **emotions and wellness**.



### COMMITMENT

Make our planet a **more sustainable, safer place**. We comply with regulations in force and we encourage green initiatives.





## Short/medium-term business objectives and strategies

### > **Business**

> Development of new products adapted to customers' current needs and under the highest hydro-energy efficiency and environmental sustainability requirements.

> Constantly optimise production processes with the aim of being more efficient and competitive in terms of costs as well as manufacturing and reaction times.

> Continue investing in high-quality local suppliers, prioritising the efficiency and sustainability of the Group's products and manufacturing chain.

> Strategic alliances for developing products and solutions especially aimed at improving environmental sustainability.

> Promote the brand in the markets in which ESPA Group is present and open new markets.

> Implement new digital tools that enable decision making and more agile management.

> Produce and/or market new products in the water sector that generate wellness for the population.

### > **Social**

> Train staff in equality.

> Implementation of loyalty programmes for talent retention.

> Continuous improvement of well-being in work areas.

> Continue with the hiring policy to continue being one of the main employers in the Group's area of influence.

### > **Environmental**

> Obtain the ISO 14001 certificate in all of the Group's production centres.

> Continue to develop technology with a high degree of energy and hydraulic efficiency.

> Drive the manufacture and marketing of products with highly recoverable components that have a high degree of recycling.

> Incorporate energy efficient processes in all our centres.

In 2020 with the arrival of COVID, new market opportunities emerged. Consumer behaviour changed because of the pandemic and the need to feel wellness and comfort at home. As a result, there was an increase in home renovation investment and in the construction of residential swimming pools.

The markets that were most positively affected by this were three large areas

we will be focussing on in the coming years:

- > The great Mediterranean Europe
- > The great Atlantic Europe
- > Middle East
- > The United States market
- > South America



# Main impacts, risks and opportunities

# Main factors and trends that could affect their future development

As part of the company process, we revise existing controls to identify risks, establish control mechanisms, and implement improvement actions to mitigate them. We identify corporate, social and environmental risks.

› **Corporate**

› **Fluctuations in raw materials**

Reduction in profit margin owing to the inability to pass the increase in costs for components to the client. The increase in client rates is determined by those made by the competition. However, during the 2022 financial year, a progressive reduction in component costs was observed and pre-pandemic levels are expected to be reached in the coming months.

› **Local suppliers**

The difficulty in supplying materials of Asian origin as a consequence of the Covid19 pandemic has led to the search for local raw materials as an alternative, favouring companies that, like the ESPA Group, have always been committed to strengthening a local economy.

› **Credit risks**

Continual monitoring of the credit risk underwritten by an external insurance company.

› **Technological optimisation**

Technological optimisation to offer a more competitive product and be able to reach the majority of the population. Facilitate and ensure product repair and replacement. Gradual AI integration into the Group's products and services.

› Identify new market segments in the water industry.

› Consolidate current sales channels and creation of synergies with new sales channels boosted by the pandemic, including *marketplaces*.

› Strengthen the *branding* of the ESPA brand as a European manufacturer in consolidated markets and those with potential.

› Define strategies to continue generating value for the distribution chain and end user.

› Growth in the European and United States markets due to the effects of the pandemic.

› **Social**

› Talent retention. Investment in continued training and staff motivation plans. Implement measures aimed at facilitating work-family life balance.

› Occupational health and safety. Review of all staff safety protocols.

› **Environmental risks**

› Enhance sustainable technologies and energy and hydraulically efficient processes.

› Optimise energy consumption. Staff training and awareness.

› Allocate the resources necessary to reduce and manage waste generation.





## Bases for formulating the Non-financial Information Statement

The Group includes the Non-financial Information based on the requirements of Law 11/2028, 28 December, regarding non-financial information and diversity, in the 2022 Non-Financial Information Statement of GTE SOPORTES INDUSTRIALES, S.L. and subsidiaries that are included as an appendix to the Group's 2022 consolidated management report.

When this report was prepared, the provisions set out in the Guide to Preparing Sustainability Reports of the Global Reporting Initiative (GRI Standards) were considered. This report was drawn up in accordance with the essential option of the GRI Standards. For content not considered in these standards, standard reference indicators were used. The Non-financial Information Statement is annual in nature (GRI 2-3), in this case, for financial year 2022 and covers the activities of GTE SOPORTES INDUSTRIALES, S.L. and its subsidiary companies.

The existing data in this report corresponding to ESPA 2025, S.L. and its subsidiaries relates to the period from 31 May to 31 December 2022 (from its integration into the GTE Group). In some indicator calculations in the report, data estimates proportional to the production for the period have been used.

In this context, through the Non-financial Information Statement, the Group has the aim of

providing information on environmental, social and personnel-related matters, as well as those linked to human rights that are relevant to the company in developing its business activity. For each question proposed by the law, the report indicates the policies associated with it, the risks related to it, and the reference indicator used to monitor and assess it. **ANNEX 1** contains a summary table indicating the information reported, including the standard used.





# Materiality

The materiality of the report is the result of an internal process of consulting each of the Group's departments. Meetings, consultations, conversations and interviews were carried out with the Production, Sales, Environment and Human Resources departments. The Group's risk management system identifies the potential risks of all company activities at the different levels of the organisation, operating as a whole from offices to corporate support departments. Understanding what matters to, concerns and interests the Group's stakeholders has been a key tool in preparing this materiality analysis. The result is presented next:



- 1 Work-life balance
- 2 Work conditions
- 3 Workplace health and safety
- 4 Diversity, equality and inclusion
- 5 Talent attraction, training and retention
- 6 Human rights
- 7 Digitalisation

- 8 Product and information security
- 9 Product quality
- 10 Product sustainability
- 11 Eco-design and design innovation
- 12 Intellectual property
- 13 After-sales service and customer service
- 14 Responsible supplier selection

- 15 Corporate social responsibility
- 16 Shareholders and investments
- 17 Use of raw materials
- 18 Energy and water consumption and emissions
- 19 Waste management
- 20 Climate change
- 21 Circular economy



## Environmental matters

- › Environmental management
- › Pollution
- › Circular economy and waste prevention
- › Sustainable use of resources
- › Climate change



## Environmental management

### Current and foreseeable effects of the company's activities on the environment and health and safety

Hydraulic and energy savings, the health and safety of people are three of the biggest challenges that the Group has been facing for some time and are part of its DNA.

From product design, through the choice of suppliers; productive management; the final logistics to customers; the management of spare parts, etc. all of the Group's actions are focused on maximising the sustainability and efficiency of its products.

- › Sustainable design.
- › Minimise energy consumption.
- › Local vs. world-wide suppliers.
- › Recyclable packaging.

The Group's commitment is to make our planet a more sustainable, safer place. We comply with regulations in force and we encourage green initiatives.

- › Efficient use of energy and water
- › Reduction in gas emissions
- › Reduction and management of waste

EPSA is aware of the importance of energy efficiency and saving in our society in the coming years. The company is therefore in full development and production of pumps that are based on these concepts. They are a key factor in optimising resources and costs in producing and designing products and improving the company's competitiveness in the global market.

No negative environmental impacts have been identified in our manufacturing process.

With regard to our Purchases Policy, we give preference to suppliers in possession of the ISO 14001 certificate and FSC certification in cardboard. The Group's environmental commitment

translates to suppliers to ensure they minimise their environmental impact and correctly manage their waste.

In its main markets, the Group strives to recycle broken containers and pumps and reuse pallets.

Digitisation is promoted so that processes are more respectful to the environment, with new technologies that improve productivity and increase efficiency and energy savings.

Air, water and soil pollution are not permitted, nor is inadequate waste and emission management nor a negative impact on biodiversity and ecosystems.

The Group's priority is energy saving in all of its activities. The well-being of the Group's team is also essential, which is why they are provided with PPE and training to ensure their health and safety.

Solutions are provided that guarantee compliance with all current legislation at the time of commissioning the products or providing their services.

Pumping brands and products are promoted that minimise environmental impact and are not harmful to the environment.

In the 2022 financial year, there were no cases of non-compliance with environmental legislation and regulations.



## Environmental management

## Environmental evaluation and/or certification procedures

The Group has the following certifications:

- › Environmental license in the smelting plant
- › ISO 9001 quality certificate for the pumping activity, obtained in 2012.
- › ISO 14001-2015 environmental certificate issued and audited by SGS from July 2022, number ES22/0000520, for the pumping activity.

The Group's commitment to reducing its impact on the environment has been recognised with the ISO 14001 certification. The Group firmly believes that the correct use and preservation of natural resources will contribute to the future sustainability of the planet and society. It is a small effort to guarantee the needs of the present without compromising the continuity of future generations.

The implementation of the ISO 14001:2015 standard at ESPA has entailed the entire organisation immersing in the recycling culture, the use and sustainable control of energy resources and the correct maintenance of the facilities, adjusting them and in some cases replacing them to be able to adapt them to environmental requirements.

- › Waste segregation and management through approved entities.

- › Energy consumption control and reduction.
- › Review and maintenance of all polluting emission systems.
- › Monitoring the Group's own environmental policies and those of suppliers.

These are some of the actions the Group has carried out to keep the environmental management system up to date.

The sustainable development of the planet is achieved through a balance between three basic focal points: environment, society and economy. The success of any environmental management system lies in the commitment of each and every one of the members of the organisation.





## Environmental management

### Resources dedicated to environmental risk prevention

To prevent environmental risks, the Group carries out actions that must be developed to implement the Environmental Management System. The person responsible for the Group's environmental management coordinates and supervises all actions in this area. Resources have been allocated to this area, including the new hire of waste administrators, new recycling containers distributed throughout the company's departments and areas, and contracting an external consultancy to obtain advice and ensure compliance with the best environmental standards.

In order to prevent any environmental risk, the appropriate controls are implemented on all equipment that may pose a hazard to the environment in the event of malfunction.

Packaging products for product logistics are reused until they are no longer usable.

The Group cooperates with suppliers in terms of recycling. Energy consumption is monitored to minimise it if necessary.

An Environmental Emergency Plan has been drafted and made known to all collaborators, carrying out the necessary drills to guarantee perfect knowledge of it by all parties involved.

Recycling and reuse programmes are implemented in each of the Group companies.

### Amount of provisions and guarantees for environmental risks

During financial year 2022, no provisions or guarantees were made for environmental risks. During the financial year, no legal or regulatory breaches were recorded in environmental matters.







# Pollution

Measures to prevent, reduce or repair emissions that seriously affect the environment

All waste generated in production centres and offices (wood, cardboard and banal waste) is duly separated to facilitate its collection and recycling. All waste generated by the Group is managed by carriers and administrators authorised to remove it correctly. No waste is generated that is hazardous or has a high environmental impact.

All waste generated is separated and treated pursuant to the environmental legislation of each region in which the Group carries out its activities.

As a concept of prevention and reduction of any type of emission, all the waste that the Group disposes of is recycled and/or reused. Leftover metals are recycled; wood is reused where possible for protection and packaging and all the paper, cardboard, plastic and toner used is recycled.

Noise and light pollution are not a significant environmental aspect of the Group's activity. At our subsidiary in Chile, noise pollution is mainly generated in the part cleaning sector. Corrective measures have been implemented to minimise

this; special steel noise reduction panels have been installed. The Chilean Safety Association has carried out controls to check that measurements are below the levels permitted by current regulations.

As for light pollution, the Group has changed all the old lighting in most companies, replacing it with LEDs.



# Circular economy and waste prevention

Prevention, recycling, reuse measures, and other ways of recovering and eliminating waste

The information provided on the waste generated refers only to the Group's production plants in Spain, France, China and Chile.

The waste generated includes the packaging used to supply products, comprising cardboard, plastic and wood.

Annual declarations are made from the production plants located in Spain for the correct management of this waste, which include the Annual Packaging Declaration (DAE) and the Annual Industrial Waste Declaration (DARI).

The Group also has a Packaging Waste Prevention Plan (PEP in Spanish) in place to develop improvements to minimise waste that have already been implemented, improvement forecasts, recycling measures and material reuse.

As of 2023, ESPA 2025, S.L. is attached to the IMS (Integrated Management System) managed by ECOEMBES, number 22334. In 2023, the packaging the Group uses with the GREEN DOT will be identified, a symbol that guarantees that the company complies with the Packaging Act, taking care of the environment through recycling and eco-design of light household packaging in Spain.

In Chile, the paper and cardboard waste generated is removed by a child assistance foundation.

Some of the measures adopted to improve energy efficiency, to prevent, reduce and/or repair carbon emissions are:

- › Changes to LED lighting in all centres.
- › A new air compressor with a high-efficiency motor has been purchased at the ESPA Production plant in France.
- › Reuse of pallets, cardboard boxes and any type of packaging in a correct state of use and that does not represent a risk to worker's health due to its condition.

A project is currently being studied to incorporate solar panels in various premises owned by the Group.

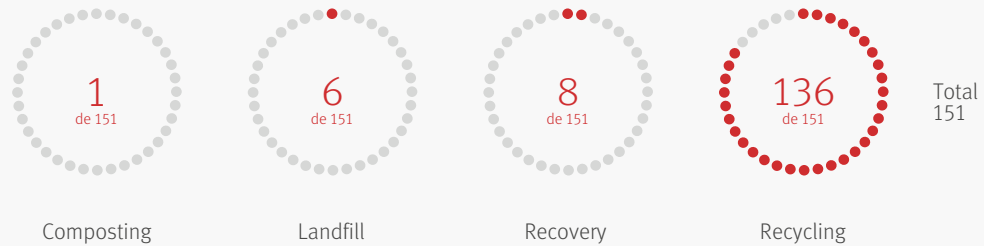


# Circular economy and waste prevention

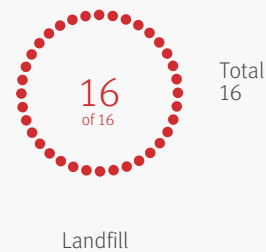
Prevention, recycling, reuse measures, and other ways of recovering and eliminating waste

Table of waste generation according to final destination (in tons).

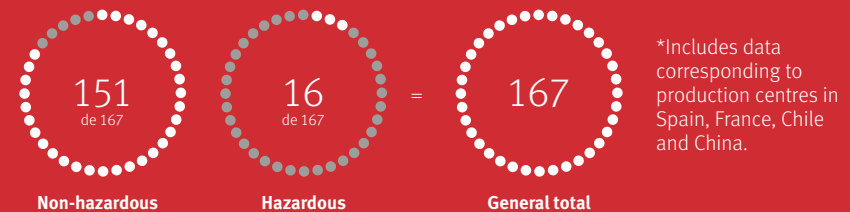
### > Non-hazardous waste



### > Hazardous waste



### > GENERAL TOTAL





## Sustainable use of resources

### Water consumption and supply according to local limits

Water consumption is not a significant part of the Group's activity. We do not have an Environmental Programme in place for water and no underground water pollution is generated. The water used, mainly for toilets and evaporative coolers, comes from the mains water system.

The Group is committed to efficient energy and water use through training and awareness programmes for 100% of personnel.

In Chile, gardens are watered with an electronic system. Measures have been taken to save water for irrigating green areas only three times per week.

— **Water consumption** in absolute values (m<sup>3</sup>) from the mains water system 2022:

5,627

Direct measurements (supply invoices) of all the centres, except for the international subsidiaries, which report data proportional to the period of integration within the GTE Group.



# Raw material consumption and measures implemented to improve efficiency in their use

There are continuous initiatives aimed at reducing the use of certain materials, including:

- › Design of new products following environmental criteria in selecting materials and eco-friendly design: new casing moulds to reduce shrinkage, part modification to reduce iron, unification of packaging boxes, and reuse of pallets.
- › Efficient water consumption. Personnel training and awareness, dual flush toilet renovation.
- › Efficient energy consumption. Operational control of electricity, gas and diesel consumption. Staff training and awareness. Replace lighting with an LED system. Renewal of heat pumps.
- › Reduction in waste generation. Guide for storing, managing and removing waste according to type. Coordination with waste administrators. In the China subsidiary, the use of reusable boxes has been implemented with some suppliers to transport raw materials to be used to manufacture of our products.
- › The cardboard used has FSC certification.

Different raw materials are used in the production process.

The Group consumes 9% renewable materials by reusing packaging. The remaining 91% of non-renewable materials are easily segregated and recycled.

Materials related to the manufacturing process and that do not form a part of the end product (lubricants and detergents, etc.) are not harmful to the environment and they are all recycled.

	kg
<b>Consumption of materials and raw materials</b>	
<b>Non-renewable</b>	<b>448,344</b>
Lubricating oils	2,371
Steel	15,823
Aluminium	115,904
Rubber	1,714
Copper	155,582
Metal	29,783
Paint and varnish	966
Plastic	110,770
PVC	15,431
<b>Renewable</b>	<b>45,975</b>
Cardboard	19,988
Wood	25,987
<b>General total</b>	<b>494,319</b>

\*Consumption of materials from all production centres.



# Direct and indirect energy consumption

The Group consumes energy through the use of fuel, electricity, heating and cooling. The electricity consumed comes from external renewable sources.

We have heating or air conditioning facilities in manufacturing areas and air conditioning facilities in office areas. These systems are: natural gas boilers, diesel boilers, diesel air heaters, heat pumps and evaporators. The purpose of these systems is to maintain optimal thermal comfort conditions for workers based on the activity carried out.

For the facilities located in Banyoles, ESPA 2025, S.L. is subject to the Catalan Energy Dependency Law. Pursuant to Royal Decree 56/2016, of 12 February, transposing Directive 2012/27/EU of the European Parliament and of the Council, of 25 October 2012, on energy efficiency, the company is subject to an energy audit every four years.

To reduce energy consumption, certain measures have been implemented, including:

- › Replacement of lighting with LED lights
- › Replacement of air conditioning apparatus.
- › Reduction in the energy requirements of the products and services sold during the period that is the subject of the report, given the IEC standard on electrical motors.

## Types of energy consumed:

The main energy source is electricity, which represents 58% of the energy consumed. This source is used for all production processes, air conditioning and cooling systems, and lighting.

Natural gas (30%) is used for the smelting process in aluminium injection smelting furnaces and in thermal heating facilities.

Diesel represents 8% of the energy consumed. It is used for the Group's heating systems and the motor winding process.

Propane is used sparingly and represents less than 4% of our energy consumption. It is mainly used in the smelting production process to heat the moulds in the manufacturing process. At ESPA Production France, propane is used for heating systems.

Energy consumption in absolute values (kWh)	2022
Natural gas	515,003
Electricity	1,006,377
Diesel	146,412
Propane	65,921
<b>TOTAL (kWh)</b>	<b>1,733,713</b>

\*Data reported for all of the Group's production centres and 90% of the distribution subsidiaries, direct measurements (supply invoices).



## Measures implemented to improve energy efficiency



2012

ESPA Efficient Engineering

ESPA Efficient Engineering summarises the innovative spirit focused on studying and applying the most suitable technology to the concept of efficient pumping and engineering that works every day to develop efficient equipment.

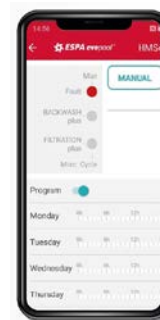


2013

EVOPPOOL® app

ESPA launched the new EVOPPOOL technology, a huge leap in efficiency and sustainability that integrates with the full range, providing efficiency, performance and respect for the environment.

The app can be used to configure and manage the operating cycles of your pump and adapt them to your swimming pool. Once set up, the pump works autonomously so you don't have to worry about anything else.



2020

Committed to energy efficiency

One year before the application date in July 2021, ESPA fulfilled the third phase of Regulation (EC) 640/2009 on ecodesign requirements for electric motors. This means that all three-phase motors of 50 Hz, with a power of 0.75 to 1000 kW (according to the new Regulation 2019/1781), comply with the IE3 efficiency level. In addition, all ESPA product ranges are available with variable speed.



## Improvement measures and proposals to prevent, reduce and/or remedy carbon emissions and increase energy efficiency

- › Replacement of lighting in production areas with highly efficient LED lights.
- › Implementation of a *district heating* system in production areas.
- › Implementation of a photovoltaic solar installation.
- › Implementation of an energy management system.
- › Improvement of thermal insulation in office areas.
- › Replacement of the cooling system in the production area and ESPA1 warehouse.
- › Implementation of a maintenance plan in the aluminium smelting area.
- › Replacement of the diesel burner for a highly efficient natural gas one in the winding area.
- › Installation of skylights in the ESPA1 packaging area to make the most of the natural light.
- › Raising awareness among staff of good energy practices.
- › Automation of the air conditioning system.

Correct maintenance of the production systems, replacing gas lights with LED lights, replacing cooling towers, the use of natural light, as well as raising awareness among the entire workforce on responsible energy use are several examples of the measures adopted to reduce the company's environmental impact.

## Use of renewable energies

The energy used comes from external renewable sources. By implementing the ISO 14001 standard, group suppliers will be deemed to share a commitment to using renewable energies.

Energy contracts that to a high degree come from renewable sources, mainly electricity, are encouraged.







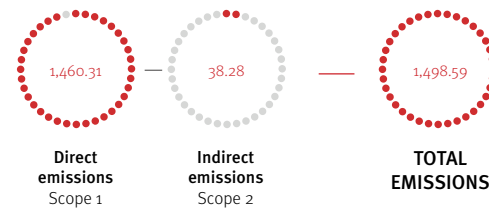
# Climate change

## Significant greenhouse gas emission elements (GHG)

We calculate our carbon footprint to identify the greenhouse gas emissions generated by our operations and their impact on climate change.

Energy consumption includes the data for all Group work centres. The consumption of natural gas, propane gas, diesel for production, diesel for vehicles and electricity have been included. For the calculation, business trips by company personnel with air and rail trips are included.

Greenhouse gas emissions in absolute values (e.g. tons of CO<sub>2</sub>) in 2022



\* Data reported from the Group's production centres, direct measurements (supply invoices).

Aware of the effects of climate change and committed to reversing it, the Group continues to design products that minimise energy consumption and maximise their performance.

Regarding energy consumption, the Group continues to look for ways to make the change towards 100% renewable energy such as photovoltaic energy.

## Measures implemented to adapt to the consequences of climate change

The Group is not subject to emissions regulations or policies.

It has adopted measures to adapt to the consequences of climate change, such as:

- › Change to LED lights.
- › Conscious irrigation to save water.
- › Efficient use of PCs and all electronic devices.
- › Promote a culture of recycling. Reduce, recycle and reuse as much as possible.
- › In Chile, new fruit trees have been planted in green areas.
- › Reuse of pallets and cardboard.
- › Digitisation, to reduce paper use.
- › Midmer has equipped the facilities with new and more efficient air conditioning equipment.
- › In the group manufacturing process, gas particles are filtered.

## Reduction objectives established voluntarily in the medium and long term to reduce greenhouse gas emissions and the measures implemented

In future vehicle purchases, the company will prioritise hybrid/electric models.

Energy audits will be carried out and staff will be trained and made aware of responsible energy use.

## Social and staff-related matters

- › Management focus
- › Occupation
- › Organisation of work
- › Health and safety
- › Social relationships
- › Training
- › Universal accessibility for people with disabilities
- › Equality





# Management focus

## Description and results of the policies applied

ESPA works to ensure equal opportunities for all workers and to promote the professional development of its entire human team. The Group is committed to establishing and developing objectives that integrate equal treatment and opportunities for men and women, with no place for any form of discrimination based on gender, religion, race or ideology.

The company has internal codes and regulations that are periodically reviewed and updated. They form a part of the Group's Human Resources Policy. The Code of Conduct applies to all employees, directors and administrative bodies of the company and Group subsidiaries. All protocols and regulations are available to company personnel, who are made aware of these.

- › In selection processes, the personnel selection policy is applied according to the Group's values.
- › The Personnel Recruitment Policy sets out the minimum requirements that must be met by new hires and ensures compliance with current labour legislation.

- › We have a Welcome Plan in place that facilitates the integration of new people in the organisation.
- › We have a protocol to detect training needs so we can develop the human and professional potential of our employees. Continuous training is offered within the training plan.
- › We carry out annual assessment processes that analyse attitudes, performance and behaviour to identify company staff members' strengths and growth. The Group thus encourages teamwork, trust and career and professional development opportunities for employees. It has a very low rate of staff turnover in key positions.
- › The Health and Safety Policy consists of applying regulations to prevent risks in workplaces, including protecting personnel and preventing workplace accidents.
- › We have a protocol in place to prevent, detect and act against sexual harassment.

- › A relaxed and pleasant work environment is fostered in order to generate ideas that have a positive impact on motivation and results.
- › Work is underway to have an inclusive communication protocol next year to encourage language that promotes equality internally as well as externally.



## Main risks

ESPA 2025, S.L. has an equality plan, as it is the only Group company with a workforce of more than 50 people.

The main social risks included in the Equality Plan and evaluated by the entire group:

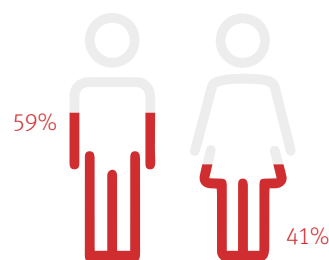
- › Neutral treatment principle: all people have the same rights and freedoms and there must be no direct or indirect discrimination due to birth, race, gender, religion, opinion or any other personal or social condition or circumstance.
- › Principle of equal treatment between men and women: achieve a balanced workforce of women and men. Increase the number of women in the selection and promotion processes in less represented positions. Fight for the eradication of the wage gap
- › Equal treatment and opportunities: Equality in access to employment, training, professional promotion and working conditions. Ensure the absence of any manifestation of discrimination in internal promotion and selection in order to achieve a balanced representation between women and men in the workforce.
- › Prevent sexual harassment and gender-based harassment through a code of conduct that protects all workers.
- › Gender equality: create an organisational culture and values around gender equality.
- › Training on equality matters: train people responsible for recruitment processes on matters of equal opportunities, diversity, sexual and gender-based harassment and gender violence.
- › Remuneration: guarantee to fulfil the principle of equal remuneration for jobs that are the same and of equal value. Yearly review of the salary record to ensure there are no justified imbalances between the remuneration of men and women.
- › Non-gender-specific communication: guarantee to use inclusive, non-gender-specific language in the company's corporate image and communications.
- › Work-family life balance through work time flexibility and remote working.

- › Guarantee personal data protection.
- › Prevent and detect lack of motivation at work.
- › Improve team work
- › Prevent and detect conflicts between people.



# Occupation

Total number and distribution of workers by gender, age, country and professional classification (on 31/12/2022)



## > Workforce by age group and gender

Age group	Men	Women	Total	%
< 35	58	31	89	23%
35-50	95	71	166	42%
> 50	79	61	140	35%
<b>TOTAL</b>	<b>232</b>	<b>163</b>	<b>395</b>	<b>100%</b>

## > Workforce by professional composition

Professional category	Men	Women	Total	%
Manager	11	-	11	3%
Technicians and graduates	48	18	66	17%
Sales	29	10	39	10%
Administration	36	53	89	23%
Workers	108	82	190	48%
<b>TOTAL</b>	<b>232</b>	<b>163</b>	<b>395</b>	<b>100%</b>
<b>%</b>	<b>59%</b>	<b>41%</b>	<b>100%</b>	

## > Workforce by country

Country	Men	Women	Total	%
Spain	132	124	256	65%
France	27	10	37	9%
Chile	15	5	20	5%
China	12	7	19	5%
India	14	1	15	4%
Germany	6	6	12	3%
United Arab Emirates	11	1	12	3%
Argentina	4	4	8	2%
Italy	5	2	7	2%
United Kingdom	5	2	7	2%
Hong Kong	1	1	2	1%
<b>TOTAL</b>	<b>232</b>	<b>163</b>	<b>395</b>	<b>100%</b>

As of 31 December 2022, the Group has a total of 395 employees, 59% of whom are men and 41% women. It should be noted that, in administration positions and production departments, women represent 60% and 43% respectively, with sales, technical and management positions being the least represented by women.

The majority of candidacies received for sales and technical job posts have been from men, which has

led to said selection processes closing with more male hires than female hires.

The Group must continue to work to promote equality and establish action plans in order to increase the presence of women in the jobs in which they are less represented.

By age group, 42% of the Group's workforce is in the age range between 35 and 50 years of age.

During the 2022 financial year, ESPA 2025, S.L. and Cableados y Montajes Banyoles, S.L. took advantage of temporary occupancy regulation measures for economic and organisational reasons, affecting practically the entire workforce. Although the ERTO (employment contract suspension) was requested for two months, the impact on ESPA 2025, S.L. was 13 days per worker (9 days during 2022 and 4 days in 2023), and in Cableados y Montajes Banyoles, S.L. it was 3 days per worker in 2022.



# Total number and distribution of employment contract modalities, by gender, age and professional classification

## > Work contract modalities on 31 December 2022

Contract type	Total
<b>Permanent</b>	<b>379</b>
Full-time	371
Part-time	8
<b>Temporary</b>	<b>16</b>
Work experience	4
Full-time	0
Part-time	12
<b>TOTAL</b>	<b>395</b>

## > Annual average of work contract modalities

Contract type	Total	Total %
<b>Permanent</b>	<b>397</b>	<b>96%</b>
Full-time	388	93%
Part-time	9	2%
<b>Temporary</b>	<b>18</b>	<b>4%</b>
Work experience	4	1%
Full-time	2	0%
Part-time	12	3%
<b>TOTAL</b>	<b>415</b>	<b>100%</b>

An important aspect of the Group is job stability, since permanent employment prevails, which represents 96% of contracts.

## > Annual average of work contract modalities by age groups

Age groups	Men	Women	Total	%
<b>&lt; 35</b>	<b>64</b>	<b>33</b>	<b>97</b>	<b>23%</b>
<b>Permanent</b>	<b>60</b>	<b>33</b>	<b>93</b>	<b>22%</b>
Full-time	59	29	88	21%
Part-time	1	4	5	1%
<b>Temporary</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>1%</b>
Work experience	3	-	3	1%
Full-time	1	-	1	0%
<b>35 - 50</b>	<b>99</b>	<b>74</b>	<b>173</b>	<b>42%</b>
<b>Permanent</b>	<b>98</b>	<b>72</b>	<b>170</b>	<b>41%</b>
Full-time	98	68	166	40%
Part-time	-	4	4	1%
<b>Temporary</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1%</b>
Full-time	1	1	2	0%
Part-time	-	1	1	0%
<b>&gt; 50</b>	<b>82</b>	<b>63</b>	<b>145</b>	<b>35%</b>
<b>Permanent</b>	<b>80</b>	<b>54</b>	<b>134</b>	<b>32%</b>
Full-time	80	54	134	32%
Part-time	-	-	-	0%
<b>Temporary</b>	<b>2</b>	<b>9</b>	<b>11</b>	<b>3%</b>
Full-time	-	-	-	0%
Part-time	2	9	11	3%
<b>TOTAL</b>	<b>245</b>	<b>170</b>	<b>415</b>	<b>100%</b>

## > Annual average of work contract modalities by categories

Contract type	Men	Women	Total	%
<b>Permanent</b>	<b>238</b>	<b>158</b>	<b>397</b>	<b>95%</b>
<b>Full-time</b>	<b>237</b>	<b>150</b>	<b>388</b>	<b>93%</b>
Manager	11	-	11	3%
Sales	30	9	39	9%
Technicians and graduates	50	19	69	17%
Administration	35	47	82	20%
Workers	111	75	187	45%
<b>Part-time</b>	<b>1</b>	<b>8</b>	<b>9</b>	<b>2%</b>
Administration	1	5	6	1%
Workers	-	3	3	1%
<b>Temporary</b>	<b>8</b>	<b>11</b>	<b>18</b>	<b>5%</b>
<b>Work experience</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>1%</b>
Administration	3	-	3	1%
Workers	1	-	1	0%
<b>Full-time</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1%</b>
Administration	-	-	-	0%
Technicians and graduates	1	-	1	0%
Workers	1	1	1	0%
<b>Part-time</b>	<b>2</b>	<b>10</b>	<b>12</b>	<b>3%</b>
Sales	-	1	1	0%
Administration	-	2	2	0%
Workers	2	7	9	2%
<b>TOTAL</b>	<b>246</b>	<b>169</b>	<b>415</b>	<b>100%</b>
<b>%</b>	<b>59%</b>	<b>41%</b>	<b>100%</b>	



## Number of dismissals by gender, age and professional classification

Age group	Technicians and graduates	Sales	Administration	Workers	Total
<b>&lt; 35</b>	-	-	<b>2</b>	<b>3</b>	<b>5</b>
Men	-	-	1	2	3
Women	-	-	1	1	2
<b>35 - 50</b>	-	-	<b>1</b>	<b>1</b>	<b>2</b>
Men	-	-	1	1	1
Women	-	-	-	-	1
<b>&gt; 50</b>	-	<b>1</b>	-	<b>2</b>	<b>3</b>
Men	-	1	-	1	2
Women	-	-	-	1	1
<b>TOTAL</b>	-	<b>1</b>	<b>3</b>	<b>6</b>	<b>10</b>

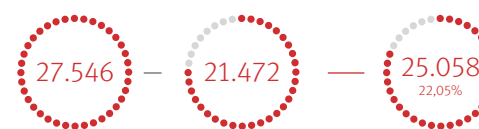
## Average salaries and their evolution grouped by gender, age and professional category

Average remuneration	Men	Women	Total
Manager	91,833	-	91,833
Technicians and graduates	26,820	31,153	28,019
Sales	27,416	19,972	25,569
Administration	27,556	23,775	25,334
Workers	21,701	18,005	20,117
<b>TOTAL</b>	<b>27,546</b>	<b>21,472</b>	<b>25,058</b>

Average remuneration	Men	Women	Total
< 35	18,884	20,906	19,574
35 - 50	29,910	21,848	26,475
> 50	31,464	21,333	27,049
<b>TOTAL</b>	<b>27,546</b>	<b>21,472</b>	<b>25,058</b>

## Pay gap



	Men	Women	Total General	Pay Gap
Average remuneration sum	27,546	21,472	25,058	22.05%

The Group remains fully committed to equality by offering the same opportunities for men and women and complies with the principle of equal remuneration for work that is the same type and value. Remuneration is consistent with the degree of complexity and responsibility involved with each job post.

The Group's salary policy ensures equal salaries between men and women, according to categories and roles, to eliminate the unjustified gap. The pay gap is calculated as the difference between the gross salary of men and women, including fixed and variable remuneration received annually.

### > Pay gap by professional category

If the pay gap is analysed by professional category, these differences are reduced as they reflect the responsibilities according to professional groups and the data are more comparable, except in the subsidiary management area, where men are the majority.

The above-mentioned salary gap is due to the different types of work in the different professional categories.

The fact that the majority of staff working in subsidiaries are men is determined by the nature of the post (salespersons and technicians, basically), where many of the candidacies received were from men, which led to said selection processes closing with more male hires than female hires.

Average remuneration	Men	Women	Total General	Pay Gap
Manager	91,833	-	91,833	100%
Technicians and graduates	26,820	31,153	28,019	-16%
Sales	27,416	19,972	25,569	27%
Administration	27,556	23,775	25,334	14%
Workers	21,701	18,005	20,117	17%
<b>TOTAL</b>	<b>27,546</b>	<b>21,472</b>	<b>25,058</b>	<b>22%</b>



## Average remuneration of board members and executives

Average remuneration of board members and directors, including variable remuneration, expenses, compensation, payments made to long-term savings plan systems, and any other amount received, disaggregated by gender.

Information provided in NOTE 22 of the report on the annual accounts, section b) Senior management staff and Governing Body.

The breakdown by gender of the members of the parent company's Board of Directors, corresponding to individuals, on 31 December 2022 is:



**Sole administrator**  
Management tasks are carried out by the Sole Administrator.

The Sole Administrator of the parent company is a legal entity.

## Implementation of work disconnection policies

In some workplaces, work has begun on implementing measures for disconnection from work.

This is an internal policy in the development phase to be implemented in 2023, pursuant to article 88 of the Organic Law on Personal Data Protection and the Digital Rights Guarantee. This includes the measures adopted within the company to preserve the workers' right to exercise digital disconnection.

The aim is to guarantee respect for all workers' rest time, permits and holidays, as well as their personal and family privacy.

The company promotes measures that foster rest time once the working day has ended, recognising the right to digital disconnection as a fundamental element to achieve better organisation of working

time, respecting private and family life, improving work/life balance and contributing towards optimised workplace health of all workers.

For the majority of job posts, we have a sign in/out system at the start and end of the working day.





## Organisation of work

## Organisation of work time

The Group has several production plants, offices and warehouses. The company is organised with different entry and exit times, with attendance control, according to the occupational needs of job positions and the circumstances of each country, always pursuant to current legislation while trying to fully balance work and family life, and following labour flexibility criteria.

In the work centres outside of Spain, which represent 65% of the Group's staff, the production workforce is organised with rotating work shifts (mornings and afternoons) and the office workforce is organised with flexible entry and exit times, provided the total stipulated number of daily hours is completed, highlighting the continuous working day on Fridays in most centres. The Group has two working calendars, applicable to production staff and office staff, negotiated annually with the workers' representatives.

With the COVID19 pandemic, the company adopted remote working in all positions where possible. Given the approval of the new Law 10/2021, of 9 July, regulating remote working, it was adopted as a new form of recruitment for work posts that allow it, and with a maximum of 30% of weekly hours.

In Spain, the working day is 8 hours per day (40 hours per week) in no circumstances exceeding the annual hours established by the Collective Agreement for each activity.

In the rest of the Group companies located in other countries, working time is organised as follows:

In Chile, there is a 45-hour work week, organised with a unique schedule for all workers, except salespeople who have a more flexible work schedule.

In China, office staff is organised with work schedules of 8 hours a day, 5 days a week, while production staff work 10 hours a day, 6 days a week.

In France, there is a single work shift that amounts to a 36.75-hour work week.

In Germany, the schedule is from 07:00 to 18:00, depending on the season. And all other distribution plants are organised with split working days, with their duration and rest periods depending on local legislation.

## Number of hours of absenteeism

The total hours of work absenteeism in 2022 were 36,071 hours, including common illness, workplace illness, professional work accidents and permits, which represent approximately 5% of the total work hours.



## Organisation of work

### Measures aimed at work-family life balance

A series of measures has been defined with the aim of facilitating personal, family and work life balance and encouraging exercising these rights in a co-responsible manner.

Flexible entry and exit times have been established for office staff, provided that they work the set total number of daily hours.

For production personnel, as time flexibility is not possible, we have studied and applied shift changeovers whenever there is justification for it, and we have adapted to the reductions in working hours due to legal custody that have arisen.

There is a protocol in place to manage maternity and paternity leave, as well as breastfeeding leave for parents, in order to comply with the needs of the workers involved, whether they are men or women, in compliance with current legislation.

Remote working is implemented in the positions where it is possible to do so, taking the needs of the company and the current labour legislation of each country into account.

In Spain, a flexible remuneration plan has been implemented, in which health insurance is contracted on behalf of employees.



## Health and safety

# Health and safety conditions in the workplace

On workplace health and safety matters, the Group collaborates with external companies specialising in workplace risk prevention to respect compliance and advise on matters of safety at work. The Group has a workplace risk plan and internal workplace safety regulations for the entire workforce. Prevention courses are carried out, depending on the task to be performed and the job position, making the corresponding and necessary PPE available to workers.

There are mandatory regulations that set out specific rules for certain job posts in terms of using work clothing and personal protective equipment (PPE).

In all other countries in which the Group develops its activity, occupational health and safety protocols are applied pursuant to the regional laws.

In terms of occupational health and safety, each country has its own internal regulations based on procedures or governed by the collective agreements of each work centre.

In Chile, the procedures, requirements, obligations, prohibitions in matters of order, health and safety are governed via the internal RIOHS ruling.

In Hong Kong, occupational health and safety is managed through a ruling of the Hong Kong Labour Department.

In France, occupational health and safety is regulated through the Convention Collective de la Metallurgie (CCN0934).

In Argentina, the Ministry for Justice and Human Rights governs occupational health and safety through Infoleg, legislative information on the work contract.

## Actions to prevent occupational risks

We develop actions to prevent occupational risks, assess risks and implement protective measures.

### › Protective measures available to workers

Collective safety protective elements are priorities. In cases where collective protection is not possible, all workers are supplied with the necessary PPE depending on the job post.

In the production unit in Spain, the external prevention service is responsible for indicating which workplaces require protective measures, whether these are collective or personal in nature.

### › Occupational health and safety training and information

In most workplaces, at the beginning of the work activity, the entire workforce undergoes training on health and safety at work according to their job position, pursuant to article 19 of the LPRL (Workplace Hazard Prevention Act). They receive all information required to safely develop their work.

Training has been carried out in all production centres in Spain on risk prevention pursuant to the 2nd State Metallurgy Industry Agreement.

### › Health monitoring

The Group contracts an external prevention company to offer their services and carry out medical examinations to prevent risks to all company personnel.

### › Medical assistance

An external mutual insurance company offers us medical care in the event of occupational accidents. This assistance covers 100% of the workers.

# Occupational accidents and diseases, by gender

To correctly manage occupational accidents, we have a Human Resources Department that works alongside the occupational mutual insurance companies for accidents in Spain, and other equivalent organisations for all other countries.

Work accidents have only been registered in the ESPA 2025 S.L. unit. Accident rates were only calculated using these data and are as follows:

- › Number of workplace accidents: 25, of which 10 workplace accidents included sick leave.
- › Occupational accidents involving time off work: 7 Women / 3 Men.
- › Incidence rate with sick leave 4.88.
- › Severity rate: 0.87%
- › Occupational diseases rate: 0.00%. No cases were recorded at the company.



## Social relationships

### Organisation of social dialogue. Procedures to inform, consult and negotiate

All Group employees are entitled to association and collective bargaining. Countries that do not have specific regulations on collective bargaining are governed by the country's labour legislation.

At ESPA 2025, which has more than fifty people on its staff, there are two committees: one for the main work centre, eight members, and the other for the rest of the work centres, with three members. For the rest of the companies there are workers' delegates, chosen from among the staff.

The committees and delegates arrange quarterly meetings directly with company representatives for consultations, suggestions and collective bargaining. Emergency meetings may be held to respond or find a solution to a specific, occasional issue.

The committees and delegates are responsible for informing company employees via internal communication. Negotiations, if required, are put to a vote and questions are resolved democratically and by mutual agreement with the company.

In France, workforce representation is offered by the CSE (Social and Economic Committee), which holds monthly meetings with the company's manager and issues a report that is available to all personnel.

In Argentina, employees in the trade union are always governed in accordance with the provisions

set out in signed agreements, but they are periodically reminded that lines of communication with management, whether formal or informal, are always open to them.

### Balance of collective agreements

The staff members covered by specific collective agreements amount to 79%. Each work centre has its own specific regulations and it adheres to the local labour agreement of each country.

The personnel covered by collective agreements in the metallurgical sector represents 64% of the total, the personnel covered by trade agreements represents 13% and 2% is represented by the agreement in the engineering and technical studies sector.



# Training

## Policies implemented in the field of training

The Group works to provide continuous training to the staff. A training plan pursuant to the training needs of the company and workers is defined based on:

- › The needs of each department.
- › Understand staff training concerns
- › Detect collective needs to standardise courses.
- › Work with certified companies to ensure the quality and the cost of the service.

In 2022, some 175 people from our production centres and commercial subsidiaries received free training. A total of 2,873 hours of training were given.

Category	Training hours	%
Administration	559	19
Sales	46	2
Manager	17	1
Workers	1,506	52
Technicians and graduates	745	26
<b>TOTAL</b>	<b>2,873</b>	<b>100</b>

Training sessions were on safety and prevention to comply with new regulations on occupational risk prevention set out in the new State Agreement for the Metal Industry.

This training was aimed at all professional categories. And training has also been provided on first aid and workplace hazard prevention for the personnel on the emergency teams. To improve the workers' skills, courses have been provided on leadership and team management,

specialisation in intelligent manufacturing, planning courses and industrial training, all of which are aimed at personnel in intermediate positions.

Safety and prevention courses have been given for handling forklifts and machine use for production, logistics and warehouse personnel.

In the production plant in France, training courses have been carried out for two people for HSE certification in safety and the environment.

In some distribution companies, training has been coordinated with the technical teams of the brands that are distributed.

Legionella prevention training has been carried out for maintenance personnel in the pumping plant.

Training has also been carried out to improve workers' skills: training on SEO and SEM positioning, initial level EXCEL training, equality training for the members of the committee and training on the ERP GAE.

In the engineering and design unit, due to the highly technological scope of the Group's projects, training is an essential value. Continuous training is therefore encouraged in all areas of business development, identifying training needs and carrying out the necessary training courses.



# Universal accessibility for people with disabilities

# Integration and universal accessibility for people with disabilities

We facilitate the labour integration of people with disabilities to job posts appropriate to their capacities.

ESPA 2025, S.L. is the only Group company that is obliged to comply with the LISMI, which requires that companies with more than 50 employees have 2% of employees with a disability in its workforce.

In 2022, the company complied with this obligation as it had a total of six disabled people in the workforce. This number represented 3% of the workforce.

The six employees with a disability are all men with different degrees of disability:

- › 4 employees with 33% disability
- › 1 employee with 34% disability
- › 1 employee with 45% disability
- › 1 employee with 51% disability

However, the Group wants to collaborate, facilitate and promote workforce integration of personnel with disabilities and in some work centres located in Banyoles, it has subcontracted the assembly services of simple kits and boxes in a workplace designed for people with disabilities.

Disability	Workers	Technicians and graduates	Total
35 - 50	4	0	4
Men	4	0	4
> 50	2	1	3
Men	2	1	3
<b>TOTAL</b>	<b>6</b>	<b>1</b>	<b>7</b>



# Equality

Measures adopted to promote equal treatment and opportunities between men and women, protocols against sexual harassment, policies against all forms of discrimination and, if applicable, diversity management

The Group assumes the principle of equality as an essential part of its Human Resources Policy. It is committed to establishing and developing objectives that include equal treatment and opportunities between men and women, with no kind of gender-based discrimination, by implementing the measures necessary to ensure equality between men and women. A protocol is in place to prevent, detect and act against sexual or gender-based harassment.

Pursuant to Law 3/2007, 22 March, on equal opportunities between men and women, ESPA 2025 S.L. has an Equality Plan that was the subject of negotiation with employees' legal representatives. Negotiations and preparation of this plan were carried out via a negotiating committee, the members of which were appointed by company management and the representatives of our employees.

Implementation of the planned actions and measures will be monitored. These actions and measures include the following:

- › Provide the Business Committee with a training course on gender equality.
- › Provide the department managers with a training course on gender equality.
- › Raise awareness of the Equality Plan among all employees.
- › Include the Equality Plan in the company's Welcome Plan documentation.
- › In terms of equal knowledge and skills for training, priority is given to the under-represented gender in the position.
- › Review of all content broadcast by ESPA Group to ensure the use of non-sexist language.
- › Information campaign on gender violence.

Review and facilitation of the protocol against sexual harassment.

- › In selection processes in equal conditions of suitability, the under-represented gender in the professional group or post to be filled is considered.
- › A balanced presence of men and women at all levels of the company.
- › Continue to assess the performance of each employee.
- › Adapting the training sessions times to ensure people with reduced hours can attend.
- › Guarantee the right to digital disconnection.
- › Maintain working hour flexibility in the conditions indicated in company policies.
- › Check that job posts continue to have no pay gap.

## Protocols against sexual harassment and policies against all types of discrimination

Protocols are in place to prevent any type of violence or harassment that infringes fundamental rights against physical, mental and moral integrity. ESPA 2025 contemplates this protocol within its Equality Plan. One of the areas of action is focused on victims of gender violence.





## Analysis diagram



### General conditions

- › Data disaggregated by gender
- › Methodology used
- › Reference period of the data
- › Analysis date
- › People involved



### Basic company information

- › Basic, internal and external information
- › Data on the sector of activity, scale of the company and organisational structure
- › Data on location, geographical dispersal and unique nature of each work centre, where applicable



### Quantitative analysis

- › Workforce by age, connection, labour relationship, contract and working hours, time at the company, department, hierarchical level, professional groups, job post, training level
- › Distribution by gender in the representation of male and female employees in relation to the workforce



### Staff management processes

- › Recruitment and hiring processes
- › Training process
- › Professional promotion process



### Remuneration policy

- › Remuneration
- › Professional classification
- › Remuneration audit



### Working conditions

- › Work day, hours and distribution of work time
- › Shift work schedule
- › Remote work
- › Leave of absence permits
- › Functional and geographical mobility



### Co-responsibility

- › Co-responsible exercising of rights to personal, family and work life
- › Measures implemented at the company
- › Permits and leaves of absence



### Female under-representation

- › Collective presence of men and women in the company as a whole.
- › Vertical and horizontal segregation
- › Presence of men and women in the legal representatives of workers



### Prevention of sexual and gender-based harassment

- › Procedure to prevent, detect and act
- › Awareness and training actions
- › Establishment of a confidential complaints channel.





## Respect for human rights

› Management focus



# Management focus

## Description and results of the policies applied

ESPA has codes of conduct, protocols and company policies to ensure compliance with the Universal Declaration of Human Rights, as well as the right to collective bargaining and the abolition of child labour and forced labour.

In 2022, the Group did not record any complaints or claims due to human rights infringements.



## Fight against corruption and bribery

- › Management focus
- › Information on the fight against corruption and bribery



## Management focus

### Description and results of the policies applied

The Group has internal procedures, policies and manuals on good practices for fighting against corruption and bribery. No incidents related to this matter were detected in 2022.

## Information on the fight against corruption and bribery

### Measures implemented to prevent corruption and bribery

The Group has internal procedures, policies and manuals on good practices for fighting against corruption and bribery. These manuals establish the conduct standards for the employees involved in the company's daily operations. The following are some key aspects:

- › Supplier selection will be governed by criteria of objectivity and transparency.
- › All personnel must act legally, ethically and respectfully.
- › The Group condemns all forms of bribery and corruption and we ask our collaborators to help eliminate and report said practices, placing emphasis on honesty and respect.
- › No employee will give payments, bribes, gifts or economic advantages with the aim of securing commercial deals.
- › Internal procedure to put together and authorise supplier invoices.

### Measures to fight money laundering

The Group unequivocally rejects money laundering and the commission of crimes or fraud. Mechanisms and procedures have therefore been provided to prosecute and prevent non-compliance with these matters:

- › Implementation in the different Group companies of the code of ethics that establishes the common

action guidelines that must be complied with by all employees and managers.

- › Activation of the whistleblower channel pursuant to State Law 2/2023.

- › Verification in the Value-added Tax Information Exchange System of new customers or suppliers.

- › All money transfers that the company completes with its personnel, customers or any other related stakeholder are carried out by authorised individuals and within the limits of said authorisation, via registered securities or bank transfer.

- › Cash payments are totally prohibited.

- › Internal audits are organised in subsidiaries to ensure compliance with Group regulations, as well as to detect areas for improvement.

- › Stock control and administrative management through the ERP to be able to address any attempt to infringe the legality dictated by law.



## Information on the fight against corruption and bribery

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

In 2022, the Group made no contributions to foundations or non-profit entities.





## Society

- › Company commitments to sustainable development
- › Subcontractors and suppliers
- › Consumers
- › Tax information



## Company commitments to sustainable development

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

ESPA contributes to the sustainable development of local organisations and entities in employment matters by collaborating with institutes and universities to offer job posts to students looking to complete work experience placements.

To improve sustainable development and efficiency, the Group is committed to local suppliers and customers, thus generating less environmental damage, saving on transport and improving trust among nearby networks.

### Association or sponsorship actions

This season (2021-2022), we chose to support young athletes by sponsoring the junior teams of Girona Football Club. We identify greatly with the values shown by new generations and sport. Commitment, effort and teamwork, along with the ability of sport to mobilise emotions, define the Group's essence.





## Subcontractors and suppliers

### Inclusion in the Purchases Policy of social, gender equality and environmental matters

The main objective of Group's purchasing policy is the quality of the Group's products and services, preservation of the environment, optimised costs and the contracting of all goods and services necessary for the normal development of its activity.

To do this, all efforts are concentrated on:

- › Establishing a company commitment to suppliers in the purchase process.
- › Encouraging compliance with the different environmental laws in force (prioritising recyclable raw materials, encouraging the sustainable use of production resources, avoiding the generation of unnecessary waste, promoting km0 suppliers, upholding occupational health and safety as well as human rights, and overseeing the environmental compliance of both internal work and that of our suppliers).
- › Maintaining continuity in the supply of the products and services required.
- › Ensuring the material or service supplied complies with the technical and quality requirements set out by our Quality Department.
- › Acquiring products at the lowest cost possible in line with technical specifications and quality standards.
- › Forecasting variations in price, as well as existing market trends and encouraging the improvement of processes to minimise the volatility of raw material costs.
- › Collaborating with our suppliers on continuous improvement.

## Code of personal conduct and ethics

All staff involved in the purchase process must uphold impeccable integrity guidelines in all their relationships, both inside and outside the organisation, avoiding any conduct that could harm or endanger ESPA or its reputation, acting faithfully and honestly and prioritising the company's interests over their own.

The Group promotes diversity and respects the personal dignity of its personnel and expects suppliers also do the same.

We condemn all forms of bribery and corruption, and we ask our collaborators to help eliminate and report said practices.

We emphasise honesty and respect. Suppliers are encouraged to promote gender equality in every scope of their company, to encourage diversity and respect for the personal dignity of employees, and to respect the company's assets and goods.





## Subcontractors and suppliers

Inclusion in the Purchases Policy of social, gender equality and environmental matters

### Data and intellectual property protection

Unless authorised to do so by the Group's management or required by law, personnel will not disclose confidential information (product designs, specifications, new developments, financial information and any other information not published by the company), whether it pertains to ESPA or its suppliers. Similarly, employees will maintain the secrecy of all confidential information they have accessed in previous employment positions.

If necessary, the corresponding confidentiality agreements will be signed to ensure the information supplied is stored and used correctly.

The Group has implemented data protection pursuant to Regulation (EU) 2016/679, 27 April 2016, on Personal Data Protection, and the corresponding Organic Law 3/2018.

In the rest of the countries in which the Group carries out its activity, the laws of each territory are applied, always prioritising the most restrictive law.





## Consumers

### Measures to ensure consumer health and safety

Offering a good service and customer support is one of our objectives. The Services Department therefore works every day to improve the quality, speed and efficiency of the service offered and to identify the demands and needs of the value chain in this area.

We are in possession of ISO 9001:2015 certification and we apply all quality controls required by guidelines and regulations to our components and finished products. We follow the Quality Manual and procedures demanded by standards with the aim of guaranteeing the health and safety of those who use our products. ESPA 2025, S.L. also has ISO 14001 certification. A clear commitment to sustainability and preserving the environment.

The Group complies for all purposes with the security policies that are established in the market for electromechanical items.

Toxic products are not used to manufacture its products.

Products manufactured at ESPA Production France comply with REACH and ROHS3 regulations.

Other certificates we have include:

- › IEC
- › ACS





## Claim systems, complaints received and their settlement

We are constantly learning from our clients, building and offering a full range of services based on their experience. We have an extensive official technician service and technical assistance network comprising staff with the knowledge required to maintain, repair and market components for our products and equipment. We offer:

- › **Start-up:** The start-up service for all clients who require it.
- › **Spare parts:** We recommend using ESPA spare parts with the aim of ensuring the correct repair, maintenance and quality of our products.
- › **Repairs:** It is incredibly important that the necessary spare parts are available in the markets where we are present to guarantee swift, quality assistance.



### Start-up

Through our post-sale service, our network of official technicians and our technical assistance services, ESPA offers a specific start-up service for each piece of equipment or system.



### Spare parts

We recommend using our original spare parts to maintain and repair our products with a view to ensuring they operate correctly.



### Repairs

An extensive official technical service and assistance network will offer you the necessary support, maintenance and repair of ESPA products and equipment.



We have several claim channels available at corporate and subsidiary level.

The Services Department is responsible for managing any claims received and deciding what actions to take within a maximum of 48 hours and, depending on the type of incident recorded, proceeding to replace the part or provide the corresponding pay out.

The evolution during the year was favourable, with faster service to customers. The year 2022 ended with 93.81% of the incidents resolved, with the last ones still to be managed.

Periodically, the Services Department informs the Quality and Operations departments of the incidents received in order to carry out improvements and the corresponding actions to minimise the possibility of these occurring in the future.

## Intranet

Our clients can use this channel to make a claim, view the status of their claim and view a list of historic claims. As such, the client has traceability and a record of the incidents that have occurred.

Group subsidiaries also record the incidents they receive from the sales generated in their markets using the same portal. This allows us to analyse the volume of incidents by market, client and item, and apply the appropriate corrective measures in each case.

## Social media

Users can also make contributions and claims through other authorised channels open to everyone, including social media. The Group is currently present on Facebook, Instagram, LinkedIn, YouTube and WhatsApp.

## Traditional

We also use traditional channels, such as telephone and email.



## Tax information

Profits obtained country by country and the tax on profits paid

Country	Profits obtained	Tax on profits
Spain	€31,406.2 K	€9,894.2 K
France	€-32.2 K	€199.3 K
Argentina	€371.3 K	€209.8 K
India	€-25.8 K	€3.8 K
Chile	€-24.7 K	€33.9 K
Hong Kong	€-27.8 K	€0.0 K
United Kingdom	€-105.1 K	€0.0 K
Italy	€-44.1 K	€1.3 K
China	€5.7 K	€0.0 K
United Arab Emirates	€265.8 K	€0.0 K
Germany	€49.4 K	€0.0 K
<b>TOTAL</b>	<b>€31,838.7 K</b>	<b>€10,342.3 K</b>

Information on the public grants received

2022	Public grants received
25,821	Occupation
14,035	Training
1,050	Energy

## Economic value generated and distributed

### Main figures

Balance sheet	2022
Non-current assets	€50,791.8 K
Current assets	€31,746.5 K
Shareholders' equity	€28,124.4 K
Non-current liabilities	€27,964.3 K
Current liabilities	€26,449.7 K
<b>Income statement</b>	
Turnover	€56,751.8 K
Operating profit	€1,218.7 K
Financial expenses	€844.5 K
Pre-tax profit	€31,838.7 K
Financial year result	€21,496.4 K



# Annex 1



# Annex 1

Correspondence  
with the contents  
of Law 11/2018  
and greenhouse  
gas indicators

Scope	Content	GRI standard	Page
Business model	Business model description	2-1, 2-9	08
	Geographical presence	2-6	12
	Organisation objectives and strategies	2-22	16
	Main factors and trends that could affect their future development	No GRI	18
General information	Company policies	2-23, 2-24	35-50-52
	Reporting framework used	1-3	19
Environmental matters	General information: policies applied by the company and their results, as well as the main risks affecting the company	3-3	18
	Environmental management	307-1, 308-2, 2-27	22
	Pollution	305-5	25
	Circular economy and waste prevention and management	2-22, 306-1, 306-2, 306-3	26
	Sustainable use of resources	303-5, 301-1, 302-1, 302-2, 302-3, 302-4	28
	Climate change	201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 201-2	33
	Biodiversity protection	304-2, 303-2, 306-5	Not applicable
Social and staff-related matters	General information: policies applied by the company and their results, as well as the main risks affecting the company	2-23, 3-3	35
	Work	2-7, 2-19, 201-3, 405-2	35-37
	Organisation of work	No GRI	41
	Health and safety	403-1, 403-2, 403-2, 403-3, 403-5	43
	Social relationships	2-29, 403-1, 403-4	44
	Training	404-1, 404-2	45
	Accessibility	405-1	46
	Equality	406-1, 405-1	47
Human rights	General information: policies applied by the company and their results, as well as the main risks affecting the company	2-23	50
	Application of due diligence procedures in matters related to human rights, prevention of risks of infringing human rights and, where applicable, measures to mitigate, manage and remedy possible infringements	3-3, 2-23, 414-1	50
	Reports of infringements of human rights	419-1, 406-1, 414-1	50
	Promotion and compliance with the provisions of the core agreements of the ILO related to respect for freedom of association and the right to collective bargaining. Elimination of discrimination in the workplace and effective abolition of child labour	406-1, 408-1, 409-1	50
Corruption and bribery	General information: policies applied by the company and their results, as well as the main risks affecting the company	2-23, 3-3	52
	Measures to prevent corruption and bribery	205-1	52
	Measures to fight money laundering	205-2	52
	Contributions to not-for-profit foundations and entities	201-1	53
Society	General information: policies applied by the company and their results, as well as the main risks affecting the company	2-23, 3-3	55
	Company commitments to sustainable development	413-1, 413-2, 2-28	55
	Subcontractors and suppliers	308-1, 414-1, 308-2, 414-2	56
	Consumers	416-1, 416-2	58
	Tax information	201-1, 201-4	61



Signed by the Board of Directors for GTE  
SOPORTES INDUSTRIALES, S.L. and its subsidiary  
companies, in Banyoles on 31 March 2023.

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GTE SOPORTES INDUSTRIALES, S.L.  
(Represented by Jaume Visern Soler)





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