

# NON-FINANCIAL INFORMATION REPORT 2023

**Secuoya**  
content group

# Non-Financial Information Report 2023

## Secuoya Content Group

ABOUT THIS REPORT .....	4
1.- BUSINESS MODEL.....	5
1.1. Market Analysis .....	5
1.2. Organization Profile.....	5
1.3. Services offered by business area .....	6
1.4. Business structure and shareholding .....	7
1.5. Strategy .....	7
<b>Representative for the CEO of SECUOYA GRUPO DE COMUNICACIÓN, S.A.</b> .....	8
1.6. Risk Management.....	8
1.8. EU Taxonomy Alignment.....	10
2. MATERIALITY ANALYSIS.....	12
3.- ENVIRONMENTAL MATTERS .....	13
3.1. Impact and environmental management system .....	13
3.2. Emissions and sound and light pollution.....	15
3.3. Circular economy and sustainable use of resources.....	15
3.4. Climate Change .....	17
3.5. Biodiversity Protection.....	18
4.- SOCIAL AND PERSONNEL MATTERS.....	19
4.1. Employment .....	19
4.2. Work organization.....	25
4.3. Work safety .....	25
4.4. Social relationships.....	27
4.5. Training.....	28
4.6. Equality and diversity management.....	29
4.7. Accessibility .....	30
5. HUMAN RIGHTS LAWS .....	31
5.1. Human Rights .....	31
5.2. Working Rights .....	31
5.3. Data protection .....	31
6.- CORRUPTION, BRIBERY AND MONEY LAUNDERING .....	33

6.1. Preventative measures.....	33
6.2. Supervision and vigilance .....	35
6.3. Reporting mechanisms.....	35
6.4. Main Risks.....	36
6.5 Contributions to foundations and charities .....	38
7.- INFORMATION REGARDING THE COMPANY.....	39
7.1. Communication with local communities.....	39
7.2. Partnership and Sponsorship Actions .....	39
8.- SUPPLIERS AND SUBCONTRACTORS .....	40
8.1. Commitment to local development .....	41
9.- CLIENTES AND CONSUMERS .....	42
9.1. Consumer health and safety .....	42
9.2. Client satisfaction .....	43
10.- FINANCIAL INFORMATION .....	44
Annex 1: GRI indicator table .....	45
Annex 2: Tables for reporting on alignment with the EU Taxonomy.....	49

## ABOUT THIS REPORT

The present disclosure report of Non-Financial Information and diversity, included in the management report of Secuoya Grupo de Comunicación, S.A. (hereinafter "Secuoya Content Group" or "the Group") for the year 2023, responds to the need to improve transparency and understanding of non-financial activities in accordance with the provisions of Law 11/2018 of December 28, 2018, and is another way for the company to engage with its stakeholders.

This information corresponds to the year 2023, which spans from January 1, 2023, to December 31 of the same year, and covers the Group's activities both in Spain and in the countries where it has a presence, such as Mexico, Colombia, Peru, Chile, the United States (Los Angeles and Miami), Qatar, and Dubai.

To measure the work carried out and identify areas for improvement in environmental matters, respect for human rights, labor policies, diversity, as well as the fight against corruption and bribery, indicators and analysis methodologies based on the Global Reporting Initiative (GRI) have been established. The monitoring indicators for each of the sustainability themes are reflected in each section of this report, as well as in a summary table at the end of it.

# 1.- BUSINESS MODEL

## 1.1. Market Analysis

The Spanish entertainment and media industry continues to project a promising future, despite global challenges. According to the latest version of the Entertainment and Media Outlook report, in its 2023-27 edition published by PwC in October 2023, the sector is expected to experience sustained growth. In Spain, the Entertainment and Media sector will grow at a 4.6% CAGR, reaching €35,011M in 2027.

## 1.2. Organization Profile

**General Information:** GRI 2-1, GRI 2-6

Secuoya Content Group is a leading Spanish company in the creation, production, and management of audiovisual content, as well as in the outsourcing of television services at both national and international levels.

The company's headquarters are located at Calle Gran Vía de Colón 12, 3º B, 18010 Granada, while its operational headquarters are in Madrid, at Avenida de España 1, 28760 Tres Cantos. Secuoya Content Group, comprised of a team of 1,400 professionals specialized in areas such as communication, journalism, marketing, production, and audiovisual content generation, provides services to approximately 200 clients.

With a strong presence in Spain, Secuoya Content Group has successfully expanded internationally, operating in Mexico, Colombia, Peru, Chile, the United States (Miami and Los Angeles), Qatar, and Dubai. In each of these countries, the company replicates its successful business model, covering areas such as creation, production, and distribution of audiovisual content, BPO (Business Process Outsourcing) services, and audiovisual engineering.

The Secuoya Foundation, created by Secuoya Content Group, is established as a non-profit entity committed to research, dissemination, and promotion of activities related to the audiovisual and industrial sector. In this regard, the Secuoya Foundation:

- Promotes the organization of festivals (such as Iberseries, with a new call in October 2023), fairs, and professional meetings within the sector, aiming to drive initiatives, offer new channels of promotion, and generate opportunities for all.
- Provides financial support to projects and initiatives.
- Facilitates the integration of universities into the industry by promoting the employment of students in sector companies.
- Contributes to the development of educational activities that strengthen research, innovation, and knowledge, through the organization of courses, seminars, and forums aimed at industry professionals.

All of these processes are carried out in an auditable and transparent manner, and the information is available to the general public.

### 1.3. Services offered by business area

**General Information:** GRI 2-1, GRI 2-6.

Secuoya Content Group has five business areas:

- **Secuoya Studios:** Reflects the Group's strong investment in film production, fiction series, documentaries, and programs in its commitment to sustainability. Located in Madrid, it is positioned as one of Spain's most prominent audiovisual studios. It stands out for its focus on generating and exploiting high-quality intellectual property, as well as for innovation in both production processes and sustainable practices. Its productions have been produced or licensed for renowned clients such as Prime, Netflix, HBO Max, Apple TV, ViX, Telemundo, DMAX, Movistar Plus+, Orange TV, Starz Play, Rakuten TV, Disney, AMC Networks, TVE, Mediaset, Atresmedia, La Sexta, Canal 13, EITB, À Punt, and Canal Sur.
- **Secuoya BPO:** Within the Group, it specializes in Business Process Outsourcing (BPO), focusing on the outsourced management of services for television channels at the regional, national, and international levels, currently leading in Spain in this area. The activity has a client portfolio that includes prominent entities such as Atresmedia, Movistar Plus+, IB3, Orange, Telemadrid, Aragón Televisión, Canal 13 (Chile), La 7, and ClaroTV, demonstrating notable recurrence and loyalty from its commercial partners.
- **Secuoya Services:** Provides its clients, the most prominent production companies and platforms in the sector, with comprehensive audiovisual solutions incorporating the most advanced technical means in both production and post-production. It also manages studios and post-production rooms strategically located in the Madrid community. In 2023, it inaugurated a new headquarters dedicated to editing and post-production in Tres Cantos. Within this area is also Secuoya BGL, the Group's audiovisual engineering company, where the latest technological solutions for audiovisual experiences are implemented, not only in production centers but also in places like museums and hotels. Among its clients are: Netflix, Prime, Movistar Plus+, Disney, Atresmedia, HBO, AppleTV+, Hulu, Diagonal TV, Boomerang TV. In addition to Museums (National Museum of Oman, Museum of Turkish Art, Museum of Islamic Art), Experience Centers (Rafa Nadal Xperience, Palace of Nations in Switzerland, Presidency Library of Nigeria), and World Expositions (Kazakhstan, Expo Korea, Expo 2022), and a strong and diversified client portfolio with whom they maintain permanent business relationships and function as market solution partners: Canon, LG, Philips, Creston, Meyer Sound, EarPro, Samsung, Sony, Panasonic, Bosch, Charmex, and Esprinet.
- **Secuoya Nexus:** Responsible for developing projects oriented towards brands based on experiences and entertainment content, covering content generation in the metaverse, 3D, virtual reality, and interactive experiences. It has collaborated with renowned brands, including Organon, BBVA, Repsol, Caixabank, CBRE, W2M, Acciona, Roche, MSD, HP, Ford Land Rover, PlayStation, RTVE, Cadena Ser, Alcampo, among others.

- **Secuoya International:** Dedicated to the management of audiovisual businesses in various locations, including the United States, Ibero-America (Mexico, Colombia, Chile, and Peru), and the Middle East (Qatar and Dubai). Its operations encompass both content production and BPO services. Notable audiovisual engineering projects include participation in the Qatar National Museum, the national pavilion of the Dubai Expo, and the Olympic sports museum in Doha. These activities reflect the company's commitment to excellence and diversity in the international audiovisual field.

## 1.4. Business structure and shareholding

Secuoya Grupo de Comunicación, S.A. is established as a Public Limited Company and has the following corporate structure.

## 1.5. Strategy

**Strategy:** GRI 2-22

The CEO's letter states:

*The strategy of Secuoya Content Group can only be understood through its independence, that of an international group with entirely Spanish ownership, renowned for content creation and production, and a leader in providing technical and technological production services.*

*Led by a highly experienced management team, Secuoya Content Group has achieved the goal of positioning itself as a major player in Spanish-language production both nationally and internationally. It stands out for its ability to offer comprehensive services covering the entire value chain of audiovisual content. Its European leadership in the development of production hubs has contributed to this, managing Madrid Content City, which boasts 12 studios (with plans for a total of 25), a university campus, and auxiliary facilities, and hosting Netflix's main production center in Europe. All of this has made Secuoya Content Group a protagonist in the transformation and revitalization of the audiovisual sector in Spain.*

*None of this would be possible without a commitment to innovation and change, introducing the latest technology into all production processes, often pioneering in Spain. Nor could we understand our development without Secuoya Content Group's firm commitment to sustainability, as a strategic value and fundamental principle in our activity, introducing responsible environmental practices into the development of our productions and production services for the first time.*

*Thanks to this, we have had the opportunity to expand internationally, with offices in Madrid, Los Angeles, Miami, Lima, Bogotá, Santiago de Chile, and Dubai, among others, where we have successfully replicated our business model.*

**Don Raúl Berdonés Montoya**

## Representative for the CEO of SECUOYA GRUPO DE COMUNICACIÓN, S.A.

### 1.6. Risk Management

The changing world and globalization present increasing risks that Secuoya Content Group must manage. Therefore, the company has devoted significant efforts to establishing measures for effective prevention, detection, and mitigation of risks, both financial and non-financial. In doing so, it ensures proper business management and compliance with regulatory obligations.

In this regard, it began working in 2016 with the Group's companies in Spain, so that the compliance model of procedures and controls in the Group applies to activities carried out within the national territory.

This work has materialized in several documents approved by the Board of Directors:

- The Compliance Manual (General and Special Parts): This document establishes policies, bodies, and control and monitoring systems, resource management, disciplinary system, whistleblower channel, training, and verification of potential exposure risks and mitigation framework. This manual is structured on the Code of Conduct and on the Process Map and responsible structure.
- The Supervision and Monitoring Model
- The Action Plan
- The Training Plan

In the Risk Analysis, updated during 2023 and pending approval, the most significant risks and potential offenses are identified, and the controls and best practices to be executed based on the identified risks are specified. As a summary, the following table reflects the risk assessment for each offense, concluding that the risk occurrence level for Secuoya Content Group is **RESIDUAL**.

Offence	Risk Level
Offence Against Moral Integrity	LIMITED
Sexual Harassment	ACCEPTABLE
Discovering and Revealing Secrets	LIMITED
Cons and Fraud	LIMITED
Execution Frustration	LIMITED
IT Damages	LIMITED
Offence related to Intellectual and Industrial Property to the Market and Consumers	LIMITED
Business Corruption	LIMITED
Hampering Work Inspectors	ACCEPTABLE
Money Laundering	LIMITED
Illegal Financing to Political Parties	LIMITED



Offence Against Inland Revenue and Social Security	LIMITED
Accounting Offences	LIMITED
Offence Against Foreign Nationals	LIMITED
Offence Against the Environment	LIMITED
Bribery	LIMITED
Influence Peddling	LIMITED
Altering Public and Political Tenders	LIMITED
Offence Against Workers Rights	LIMITED
Unlawful Association	LIMITED
Misappropriation	LIMITED

\* The assessment of these offenses is at an ACCEPTABLE level, but the Action Plan proposes actions that would reduce the risk level to LIMITED.

## 1.7. Governance

**Governance:** GRI 2-9; **Equality (Diversity and Equal Opportunity Management):** GRI 405-1

The main management body of Secuoya Content Group is the Board of Directors, which is composed of directors and a non-director secretary, all of whom are men.

- 5 members of the board of directors lead Secuoya Content Group:
  1. SPONSORSHIP CONSULTING MEDIA, S.L., represented in this sense by Raúl Berdonés Montoya.
  2. FIESXI INVERSIONES, S.L., represented in this sense by José Pablo Jimeno Gil
  3. SIMRES TRADE, S.A., represented in this sense by Carlos Tejera Osuna.
  4. David Folgado Delgado.
  5. Pedro Pérez Fernández de la Puente.
  - Secretary non-counselor: Carlos López Martín de Blas

The decisions of the Board of Directors are implemented through the figure of the CEO, who performs the operational management functions of the business. This position is held by Sponsorship Consulting Media, S.L. through a physical representative: Mr. Raúl Berdonés Montoya.

Additionally, the business is overseen through the Audit Committee and the Supervision and Control Body. The main functions of the Audit Committee are to supervise the effectiveness of the company's internal control and risk management. The Audit Committee is composed of Mr. David Folgado Delgado, SIMRES TRADE, S.A., represented for these purposes by Mr. Carlos Tejera Osuna, and Mr. Carlos López Martín de Blas.

In 2023, Secuoya Content Group does not have specific policies or objectives regarding Diversity in management bodies. Promotion and selection decisions are based on merit criteria and objective and transparent assessment.

It is worth noting that the organization has been developing a Corporate Governance Policy throughout 2023, which will be approved during the first quarter of 2024. The aim is to define the corporate governance system of Secuoya Content Group through internal regulations that reflect principles and values applicable to the Group.

## 1.8. EU Taxonomy Alignment

The EU taxonomy provides a common language for determining investment opportunities in projects and economic activities that contribute to climate and environmental objectives, guiding operations towards sustainability. Ultimately, the purpose of the European Taxonomy Regulation is to establish criteria for determining whether an economic activity is considered environmentally sustainable for the purpose of assessing the level of environmental sustainability of an investment.

Secuoya Content Group, which specializes in activities such as film production, video, television programs, sound recording, and music editing, falls under the framework of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021. This regulation complements Regulation (EU) 2020/852 of the European Parliament and of the Council, detailing the information and disclosure requirements that entities governed by Articles 19 bis or 29 bis of Directive 2013/34/EU must comply with. These provisions focus on economic activities that contribute to environmental sustainability and establish the methodology for the mandatory disclosure of related information.

The Company's financial statements have been prepared in accordance with the regulatory framework applicable to the Company, which is established in:

- Commercial Code and other commercial legislation.
- General Accounting Plan approved by Royal Decree 1514/2007, of November 16, which has been amended by Royal Decree 1159/2010, of September 17, and by Royal Decree 602/2016 of December 2.
- Law 22/2015 of July 20, on Audit of Accounts, which has been modified by Royal Decree 18/2017, of November 24, and by Royal Decree 11/2018, of December 28.
- Mandatory compliance standards approved by the Institute of Accounting and Audit of Accounts in the development of the General Accounting Plan and its complementary standards.
- The rest of the Spanish accounting regulations applicable.

Eligibility for the Taxonomy is expressed in three financial KPIs, which are calculated as the portion of revenue or turnover, CapEx, and OpEx considered eligible for the Taxonomy (numerator) divided by the total revenue of the Group, CapEx, and OpEx defined by the Taxonomy (denominator). Below are the concepts included to calculate these three KPIs:

- Revenue - turnover: Proportion of net turnover derived from products or services, including intangibles, associated with economic activities that comply with the

taxonomy (numerator), divided by net turnover (denominator) as defined in Article 2, paragraph 5, of Directive 2013/34/EU.

- CapEx: The proportion of the total of its fixed assets referred to in Article 8, paragraph 2, letter b), of Regulation (EU) 2020/852. It will include additions to tangible and intangible assets during the relevant financial year before depreciation, amortization, and possible new valuations, including those resulting from revaluations and impairments, corresponding to the relevant financial year, excluding changes in fair value. The denominator will also include additions to tangible and intangible assets resulting from business combinations. In CapEx, costs recorded within the applicable GAAP framework corresponding to costs included in investments in fixed assets by non-financial companies applying IFRS will be integrated.
- OpEx: The proportion of OpEx referred to in Article 8, paragraph 2, letter b), of Regulation (EU) 2020/852 limits the calculation of this KPI to direct costs not capitalized related to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the daily maintenance of tangible fixed assets, by the company or a third party subcontracted for activities, necessary to ensure the continued and effective operation of such assets. Additionally, non-financial companies applying national GAAP and not capitalizing assets for the right of use will include lease costs in OpEx.

The report on Secuoya's alignment with the EU taxonomy is presented in the tables of Annex 2 of this document.

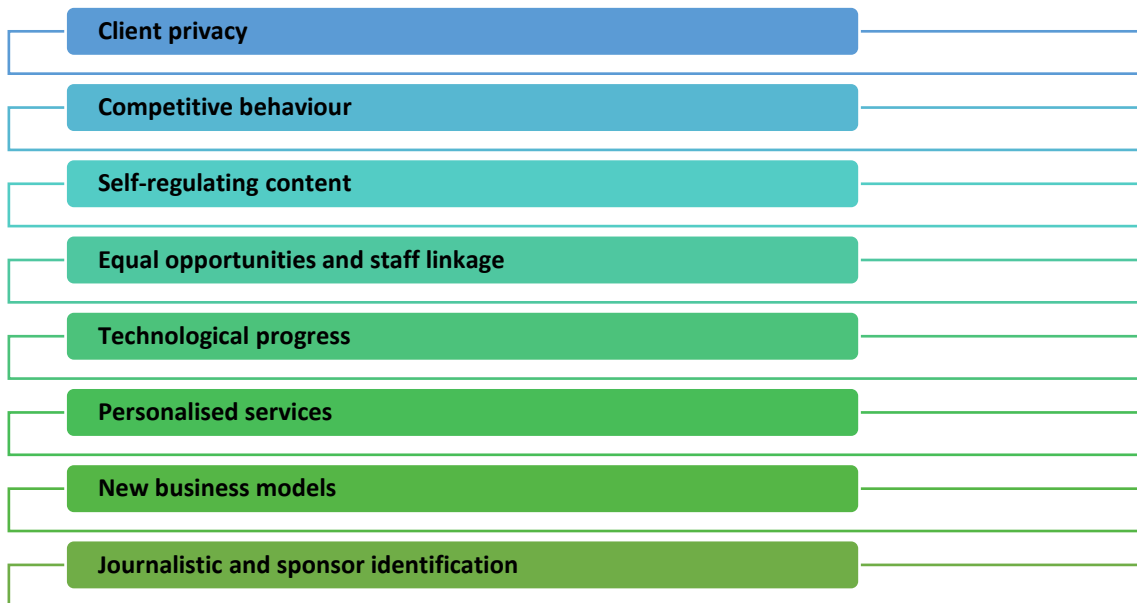
## 2. MATERIALITY ANALYSIS

### Material Topics: GRI 3-2

Secuoya Content Group has conducted a thorough analysis to identify the most important topics for its organization and the sector in which it operates, focusing on key areas such as the environment, social responsibility, and governance.

To ensure the accuracy of the information, the analysis has been based on the requirements established by Law 11/2018 on non-financial information, GRI standards, and various sector studies.

Throughout 2023, the company has maintained its focus on the same materiality topics as in previous years, reflecting the continuity in the relevance of these issues for both the organization and its stakeholders.



## 3.- ENVIRONMENTAL MATTERS

### 3.1. Impact and environmental management system

**Compliance with laws and regulations: GRI 2-27**

At Secuoya Content Group, they are fully aware of the challenges that climate change and environmental degradation pose to our society. They are committed to reducing their environmental impact through strict compliance with current legislation and conducting their operations with the utmost respect for the environment. Their Environmental Management System, certified under the ISO 14001 standard, is a testament to this commitment.

Since 2022, they have adopted a specific standard for their productions in the Spanish market, documented in their "Green Book". This standard, inspired by the Green Productions Guide (GPG), Green Film, and Albert, is externally audited to ensure compliance. Through the Sustainable Filming Protocol (PRS), they establish sustainability criteria to achieve the distinction of "Sustainable Production".

In **pre-production**, they evaluate the environmental impact of their shoots, promoting a culture of sustainability and seeking suppliers who share their values.

- Review and analysis of the shooting plan.
- Identification of potential environmental impacts, such as air quality disturbance, natural resource consumption for raw material acquisition, and waste generation.
- Proposal of measures to prevent and reduce potential environmental impacts.
- Awareness-raising among teams about the importance of working sustainably.
- Generation of sustainability messages to promote a corporate culture oriented towards sustainability.
- Search and contact with sustainable suppliers to ensure responsible supply chain.
- Data collection to calculate and measure the carbon footprint of the production.

During **production**, they maintain rigorous monitoring of their sustainable actions and educate their team about sustainable practices.

- Supervision and monitoring of implemented sustainability actions.
- Collection of verification sources, such as invoices, photographs, route records, and kilometers traveled, to ensure traceability and effectiveness of sustainability measures.
- Compilation of data necessary to calculate the carbon footprint in Scopes 1, 2, and 3.
- Communication and training on sustainability to inform and educate all involved in the process.

In the **Wrap** and **Post-production** phases, they gather evidence of their sustainable practices, calculate their carbon footprint, and propose offsetting actions.

- Compilation of the latest verification sources related to implemented sustainability actions.
- Calculation of the Carbon Footprint to assess the environmental impact of activities.
- Collaboration in communication and marketing to design sustainability messages in series/film promotional materials.
- Preparation of the results report to document progress and achievements in terms of sustainability.
- Proposal of carbon footprint offsetting actions, such as selecting ecosystem restoration and biodiversity projects for collaboration.

Below is the checklist of the Sustainable Filming Protocol (SFP), which includes a set of sustainable practices such as efficient transportation, renewable energy consumption, waste reduction and proper management, sustainable procurement, conservation measures, among others. These practices are classified into categories indicating their level of importance:

- Mandatory (M),
- Required (R),
- Highly Recommended (HR), and;
- Additional Practices (A).

According to the results, a production can achieve the following distinctions:

- “Platinum Sustainable Production” (Compliance > 80 requirements)
- “Gold Sustainable Production” (Compliance 60-79 requirements)
- “Silver Sustainable Production” (Compliance 50-59 requirements)

The person responsible for conducting the follow-up verifications will be the Production's Eco-Manager. To ensure the proper implementation of this procedure, both the Eco-Manager and the production manager of Secuoya will undergo external audits. There is a framework agreement with a certification company outlining the technical and economic conditions associated with these audits.

Secuoya not only concerns itself with the environment internally but also seeks to extend its philosophy to production companies, suppliers, and external collaborators, promoting compliance with applicable environmental procedures and requirements, and providing resources when necessary.

From its activities, no significant risks to the environment with a direct impact have been identified. Furthermore, it has not been deemed necessary to allocate funds for environmental contingencies as the company complies with current legislation. Therefore, during 2023, the company has not purchased insurance or allocated

resources for environmental contingencies. During the 2023 fiscal year, the organization has complied both legally and regulatory in environmental matters.

Secuoya Content Group maintains its certification of the Environmental Management System according to ISO 14001 in the subsidiary company Bienvenido Gil, which deals with engineering, audio-video systems, and communications, within the scope of financial consolidation.

### 3.2. Emissions and sound and light pollution

**Emissions: GRI 305-1**

The professional activity carried out by Secuoya Content Group does not generate significant atmospheric, noise, or light pollution. This is because there are no significant emissions of pollutants such as carbon monoxide (CO), sulfur dioxide (SO<sub>2</sub>), nitrogen monoxide (NO<sub>2</sub>), methane (CH<sub>4</sub>), ozone (O<sub>3</sub>), carbon dioxide (CO<sub>2</sub>), or suspended particles associated with the operation of industrial boilers or engines. Consequently, the company's impact on greenhouse gas emissions is minimal, as explained further in the section on "Climate Change".

Regarding noise and light pollution, its influence is insignificant. The company's facilities comply with the noise insulation and lighting power regulations established by current legislation on Occupational Health and Safety.

This level of compliance contributes to the fact that light pollution is practically non-existent, as all activities are carried out indoors, and the facilities are located in an urban environment.

### 3.3. Circular economy and sustainable use of resources

**Circular economy and waste: GRI 306-2; Sustainable use of resources: Water (GRI 303-1); Raw materials (GRI 301-1); Energy and fuel (GRI 302-1, GRI 302-4, GRI 305-2)**

Secuoya Content Group implements actions to mitigate its environmental impact following the principle of prevention, aiming to take measures before risks materialize and thus avoid the need to address damages to the natural environment after they have occurred.

To achieve this goal, the efficient and responsible use of resources is encouraged, especially regarding electricity consumption, which is crucial for the company's operations, and water usage, a scarce resource. As the company operates in the services sector, the primary raw materials used are office materials.

Throughout the year 2023, efforts continued to promote the reduction of paper usage in work environments. Additionally, office redesign was carried out, eliminating assigned spaces for employees.

## Waste

Since August 2020, Secuoya Content Group is no longer the owner of the operational headquarters and studios. Consequently, waste management in these facilities is now carried out by the new owner. However, the practices and procedures previously established by Secuoya Content Group regarding waste treatment have been maintained.

## Water consumption

Secuoya Content Group uses water sourced from local supply networks for its activities. These networks also handle water recycling through urban sewer systems. Water is primarily used for cleaning and human consumption purposes within the facilities. The Group does not engage in activities that require the use of recycled water, so all water consumed is potable.

	Water consumption (m3)					
	Spain***	Chile	Colombia	Peru	Mexico	TOTAL
2018	154	276	186	876	-	1,492
2019	3,490	285	125	207	-	4,107
2020	1,970*	271	71	-	-	2,299
2021	938	205.28	60	-	1.2**	1,204.5
2022	969	258	-	-	6.1	1,233
2023	805	268	2	-	1.2	1,076.2

\* The Tres Cantos headquarters has not been owned by Secuoya Content Group since July 2020, hence the reduction in water consumption in Spain from 2020 onwards.

\*\* Water consumption is billed every two months, and the contract for this office started in April 2021.

\*\*\* Water consumption in Spain has increased due to the new implementation in Tres Naves as new spaces for technical storage and a new post-production headquarters.

## Raw material consumption

Secuoya Content Group's activities do not involve intensive consumption of raw materials, mainly limited to basic office supplies, which are consistent across all countries where the company operates. Among all the resources used, paper is the most consumed product and, therefore, is the focus of this report due to its significant volume of consumption.

	Paper consumption (kg)					
	Spain	Chile	Colombia	Peru	Mexico*	TOTAL
2018	4,600	-	-	-	-	4,600.00
2019	5,150	659.92	194.36	-	-	6,199.00
2020	1,352	592.09	90.36	11.3	-	2,018.75
2021	1,237.5	205.3	18.8	1.5	2.6	1,465.70
2022	1,000	608	-	3.8	0.3	1,612.10
2023	984	760.4	2.7	5.6	0.0	1,752.70



The company has implemented several measures to reduce paper and energy consumption. One of them is requiring an individual code to operate printers, which limits their use and helps avoid confusion and excess, as usage is monitored per person. Additionally, the Group's offices are equipped with recycling bins, which facilitate the separation and recycling of paper waste.

### Energy consumption

The energy consumed by Secuoya Content Group is primarily electricity. Although diesel generators are occasionally used, their usage is negligible and is not reflected in this report. The energy consumption by country for 2023 is as follows:

	Electricity consumption (KWh)					
	Spain	Chile	Colombia	Peru	Mexico	TOTAL
2018	223,000	28,764	9,396	2,360	-	263,520
2019	581,137	49,042	9,178	915	-	640,273
2020	604,397	33,844	6,477	-	-	644,718
2021	769,806	38,996	7,511	-	2,309	818,622
2022	896,794	36,200	6,653	-	3,022	942,669
2023	791,301	48,959	7,233	-	1,266	848,759

Although Secuoya Content Group cannot implement major measures to improve energy efficiency due to the locations not being owned by them, they have installed LED lights in their offices. This action contributes to reducing energy consumption and promotes greater efficiency in electricity usage.

Maintaining a constant concern for sustainability in the operational location of the Group in Tres Cantos, the owner has implemented photovoltaic energy. This energy started operating in October of 2023 and contributed 928.70 kW of consumption during the last quarter of the fiscal year, which accounted for approximately 15% of the total energy consumed in that period at the Tres Cantos location.

### 3.4. Climate Change

The company acknowledges the importance of greenhouse gas (GHG) emissions as one of the main environmental challenges facing global society. For this reason, it has estimated its GHG emissions, although they are not considered a significant impact because the company does not own its own emission sources (scope 1) where energy resources are used for combustion.

Regarding indirect GHG emissions, the most significant impact comes from electricity consumption, whose evolution is shown in the following table:

	Annual emissions CO <sub>2e</sub> (tons)					
	Spain	Chile	Colombia	Peru	Mexico	TOTAL
2018	100.40	11.40	2.00	0.60	-	114.40
2019	238.27	20.11	3.76	0.38	-	262.51
2020	163.19	9.14	1.75	-	-	174.07
2021	106.23	5.38	1.03	-	318.64	-
2022	244.82	5.82	1.07	-	483.10**	734.81
2023 (*)	216.02	13.20	19.52	-	341.82	590.56

(\*) Emission factor applied: 0.273 kg CO<sub>2e</sub>/kWh (Source: Red Eléctrica de España)

(\*\*) A correction has been made to the factor and the data for Spain and Mexico in 2022, respectively.

### 3.5. Biodiversity Protection

#### **Biodiversity protection:** GRI 306-1

Secuoya Content Group conducts its operations with a profound respect for biodiversity. Although its facilities are located in urban environments and do not pose a risk to protected areas of high ecological or landscape value, they are committed to mitigating any negative impact on the natural environment and promoting practices that favor the preservation of biodiversity.

## 4.- SOCIAL AND PERSONNEL MATTERS

Secuoya Content Group's most valuable asset is its human capital. A team of highly qualified professionals in the audiovisual, communication, and management sectors forms the foundation of the company's success. Their experience and knowledge are essential instruments for achieving the objectives of Secuoya Content Group and its clients.

The commitment of Secuoya Content Group is based on the continuous improvement of the training and motivation of its human team, thus facilitating a better development of its business strategy and successfully achieving its commercial objectives and business results.

The emphasis on teamwork and interdisciplinary collaboration is considered key to achieving goals, so initiatives and actions that motivate employees in their roles are promoted, as satisfaction translates into greater commitment to a common project.

Secuoya Content Group values and supports new talent, reflected in the fact that a large part of its staff is under 35 years old. The company advocates for stable employment, with a high percentage of permanent contracts. Additionally, it has an internship program that provides numerous young people with the opportunity to enter the workforce. During 2023, the average number of people in paid internships was 76.

### 4.1. Employment

The sector is characterized by significant fluctuations in staff, as it depends on the nature of the projects and is subject to considerable variability. In many cases, contracts are of short duration, as personnel is only needed during specific phases of the project, while in other cases, the duration of employment is linked to that of the project itself.

However, this does not imply a lack of commitment from those working at Secuoya Content Group, who always demonstrate a high level of professionalism and dedication to their tasks. The company promotes interdisciplinary teamwork and collaboration with other entities, fostering internal communication through initiatives such as the implementation of systems like Microsoft Teams. The Employee Portal with access through a mobile app serves as a channel of communication between staff and the human resources department.

To avoid distortions in the data due to the aforementioned characteristics, the employment figures presented in this report for Secuoya Content Group refer to the average workforce in the countries where the company has contracted personnel, including Spain, Colombia, Peru, Chile, Mexico, Qatar, and Dubai. In Miami, there is a distribution office, while in Mexico, all personnel are assigned to a single contract at the client's headquarters.

Information on staff

General information: GRI 2-7, Equality (diversity and no discrimination mismanagement): GRI 405-1

Annual staff average by country and gender						
	2022			2023		
	Men	Women	TOTAL	Men	Women	TOTAL
Spain	548	422	970	508	388	896
Colombia	6	4	9	6	2	8
Chile	256	86	341	248	90	338
Mexico	22	5	26	17	5	22
Peru	41	4	45	72	8	80
Dubai	3	0	3	1	0	1
Qatar	5	0	5	6	1	7
<b>TOTAL</b>	<b>880</b>	<b>520</b>	<b>1,400</b>	<b>858</b>	<b>494</b>	<b>1,352</b>

Annual staff average by country and age								
	2022				2023			
	<35	35-50	>50	TOTAL	<35	35-50	>50	TOTAL
Spain	275	563	132	970	262	490	144	896
Colombia	3	6	0	9	2	5	1	8
Chile	111	161	69	341	113	152	73	338
Mexico	16	8	3	26	13	8	2	22
Peru	7	23	15	45	21	36	23	80
Dubai	0	3	0	3	0	1	0	1
Qatar	0	5	0	5	0	1	6	7
<b>TOTAL</b>	<b>413</b>	<b>769</b>	<b>219</b>	<b>1,400</b>	<b>410</b>	<b>699</b>	<b>243</b>	<b>1,352</b>

Annual staff average by country and role								
	2022				2023			
	Management	Mid-level management	Technician	Operations	Management	Mid-level management	Technician	Operations
Spain	15	35	143	778	15	34	152	696
Colombia	1	1	6	1	1	2	2	3
Chile	1	5	12	323	1	9	18	309
Mexico	0	1	1	24	0	0	4	18
Peru	0	1	1	43	0	0	3	77
Dubai	0	1	0	2	0	1	0	0
Qatar	0	0	0	5	0	1	6	0
<b>TOTAL</b>	<b>17</b>	<b>44</b>	<b>163</b>	<b>1,176</b>	<b>17</b>	<b>47</b>	<b>185</b>	<b>1,104</b>

Annual average of contracts by gender, age and role

Type of contract by country, age and gender in 2022		Gender		Age		
		Men	Women	<35 y.o.	35-50 y.o.	>50 y.o.
Spain	Intern	1.80	2.70	4.49	0.01	0.00
	Indefinite	442	321	186	472	105
	Apprentice	3	3	6	0	0
	Temporary	102	95	79	91	27
	*** Part time	50	83	49	71	13
Colombia	Indefinite	5	3	3	5	0
	Temporary	1	0	0	1	0
	Prácticas	0	0	0	0	0
	* Part time	0	0	0	0	0
Chile	Indefinite	187	60	78	112	57
	Temporary	69	26	32	50	13
	* Part time	54	17	27	35	8
Mexico	Indefinite	8	2	8	2	0
	Temporary	13	3	8	6	2
	* Part time	16	4	10	7	3
Peru	Indefinite	0	1	0	0	1
	Temporary	41	3	7	23	14
	* Part time	0	0	0	0	0
Dubai	Indefinite	0	0	0	0	0
	Temporary	3	0	0	3	0
	* Part time	0	0	0	0	0
Qatar	Indefinite	0	0	0	0	0
	Temporary	5	0	0	5	0
	* Part time	0	0	0	0	0

Type of contract by country, age and gender in 2023		Gender		Age		
		Men	Women	<35 y.o.	35-50 y.o.	>50 y.o.
Spain	Intern	0	0	0	0	0
	Indefinite	450	333	204	449	130
	Apprentice	1	4	5	0	0
	Temporary	57	50	52	41	14
	* Part time	49	85	50	65	19
Colombia	Indefinite	4	2	2	3	1
	Temporary	2	0	0	2	0
	Apprentice	0	0	0	0	0
	* Part time	0	0	0	0	0
Chile	Indefinite	199	72	83	122	66
	Temporary	49	18	30	29	7
	* Part time	52	14	25	34	8
Mexico	Indefinite	3	1	3	1	0
	Temporary	14	4	9	7	2
	* Part time	17	5	13	8	2
Peru	Indefinite	1	1	0	1	1
	Temporary	71	7	21	35	22
	* Part time	0	0	0	0	0
Dubai	Indefinite	0	0	0	0	0

Type of contract by country, age and gender in 2023		Gender		Age		
		Men	Women	<35 y.o.	35-50 y.o.	>50 y.o.
Qatar	Temporary	1	0	0	1	0
	* Part time	0	0	0	0	0
	Indefinite	0	0	0	0	0
	Temporary	6	1	0	7	0
	* Part time	0	0	0	0	0

		Type of contract by country and role							
		2022				2023			
		Management	Mid-level management	Technician	Operations	Management	Mid-level management	Technician	Operations
Spain	Intern	0	0	1	3	0	0	0	0
	Indefinite	15	35	137	576	15	34	149	586
	Apprentice	0	0	2	5	0	0	0	5
	Temporary	0	0	3	194	0	0	2	106
	* Part time	0	0	4	128	0	0	3	131
Colombia	Indefinite	1	1	6	0	1	2	2	1
	Temporary	0	0	0	1	0	0	0	2
	Apprentice	0	0	0	0	0	0	0	0
	* Part time	0	0	0	0	0	0	0	0
	Indefinite	1	5	12	229	1	9	18	243
Chile	Temporary	0	0	1	94	0	0	1	66
	* Part time	0	0	1	70	0	0	1	65
	Indefinite	0	1	1	8	0	0	3	1
Mexico	Temporary	0	0	0	16	0	0	1	17
	* Part time	0	0	0	19	0	0	4	18
	Indefinite	0	1	0	0	0	0	1	1
Peru	Temporary	0	0	1	43	0	0	2	76
	* Part time	0	0	0	0	0	0	0	0
	Indefinite	0	0	0	0	0	0	0	0
Dubai	Temporary	0	1	0	2	0	1	0	0
	* Part time	0	0	0	0	0	0	0	0
	Indefinite	0	0	0	0	0	0	0	0
Qatar	Temporary	0	0	0	5	0	0	1	6
	* Part time	0	0	0	0	0	0	0	0

*Redundancy by gender, age and role*

Redundancy by age and gender							
Country	Age	2022			2023		
		Men	Women	TOTAL	Men	Women	TOTAL
Spain	<35	4	4	8	13	9	22
	35-50	12	6	18	14	8	22
	>50	3	0	3	6	2	8
Colombia	<35	0	0	0	0	0	0
	35-50	0	0	0	0	0	0
	>50	0	0	0	0	0	0
Chile	<35	0	0	0	4	2	6
	35-50	3	2	5	5	2	7
	>50	2	1	3	2	0	2
Mexico	<35	1	0	1	0	0	0
	35-50	0	0	0	0	0	0
	>50	0	0	0	0	0	0
Peru	<35	0	0	0	0	0	0
	35-50	0	0	0	0	0	0
	>50	0	0	0	0	0	0
Dubai	<35	0	0	0	0	0	0
	35-50	0	0	0	0	0	0
	>50	0	0	0	0	0	0
Qatar	<35	0	0	0	0	0	0
	35-50	0	0	0	0	0	0
	>50	0	0	0	0	0	0
<b>Total</b>		<b>25</b>	<b>13</b>	<b>38</b>	<b>44</b>	<b>23</b>	<b>67</b>

	Redundancy by country and role							
	2022				2023			
	Management	Mid-level management	Technician	Operations	Management	Mid-level management	Technician	Operations
Spain	0	0	9	20	2	1	28	21
Colombia	0	0	0	0	0	0	0	0
Chile	0	0	0	9	0	0	1	14
Mexico	0	0	0	0	0	0	0	0
Peru	0	0	0	0	0	0	0	0
Dubai	0	0	0	0	0	0	0	0
Qatar	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>29</b>	<b>2</b>	<b>1</b>	<b>29</b>	<b>35</b>

## Salary and wage gap

**Employment:** GRI 401-2, 405-2

Below are the average salaries (expressed in euros) taking into account data from Spain, Chile, and Colombia. To compile this data, conversion from various currencies to euros has been performed. Remuneration includes both the base salary and variable components for the year 2023.

	Wage gap by role					
	2022			2023		
	Men	Women	Var. %	Men	Women	Var. %
Management	103,616.73	88,134.80	15%	107,525.40	108,667.26	-1%
Mid-level management	52,846.45	46,050.61	13%	55,455.68	53,034.97	4%
Technician	26,380.42	22,990.20	13%	33,040.67	26,707.71	19%
Operator	24,512.03	23,493.58	4%	21,664.10	20,738.19	4%

		Average salary by role, age and gender (€)					
		2022			2023		
		<35	35-50	>50	<35	35-50	>50
Management	M	0	93,464.36	118,845.29	0	98,171.37	114,833.93
	W	0	88,134.80	0,00	0	102,670.74	150,584.64
Mid-level management	M	44,148.74	50,534.01	69,759.88	53,778.45	54,034.82	57,961.75
	W	34,720.36	52,158.19	43,204.73	38,783.59	56,196.79	49,562.63
Technician	M	19,979.15	31,365.64	26,503.04	24,318.06	35,353.48	42,629.37
	W	20,809.62	24,543.39	29,553.37	23,842.31	28,333.05	34,460.61
Operator	M	18,835.09	25,380.33	29,088.35	17,654.49	22,898.72	23,524.90
	W	19,541.57	26,112.92	24,188.24	18,396.91	22,368.37	21,793.38

Secuoya Content Group provides its staff with the social benefits outlined in the relevant collective bargaining agreement. These benefits are accessible to all employees, regardless of the nature and duration of their contracts.

Additionally, the company has introduced additional benefits:

- For structural staff: A medical insurance subscription has been implemented since January 1, 2023, with the cost covered by the Group. The option for telecommuting has been introduced under certain conditions, and a flexible working hours model has been established (with approximately a one-hour variation in start and end times).
- For staff assigned to the Secuoya workplace in Tres Cantos: The cost of meals is subsidized by 50%.

The remuneration received by the Board of Directors during the fiscal years 2022 and 2023 is as follows (in euros):



	Supervisory Board Compensation	
	2022	2023
Salaries	1,564,228	1,726,780
Allowance	26,617	55,487
Compensation for Board Assistance	45,076	16,000
Other concepts	733,402	733,927

The responsibilities corresponding to senior management are carried out by the Directors of the Parent Company, as well as by the other members of the company's management committee. This committee, consisting of a total of 17 people, holds managerial roles within the organization.

## 4.2. Work organization

At Secuoya Content Group, advocating for work-life balance is considered essential for the holistic development of individuals. Therefore, the company provides its employees with working conditions that allow them to achieve a balance between both spheres, adapting to the specificities of the business. In line with this, in 2023, the option for structural staff to work remotely for up to 50% of working days during school holidays was implemented, provided they have a child under the age of 14 in their care. This measure aims to facilitate the harmonization of family and professional responsibilities.

At Secuoya, the workday does not follow a uniform pattern among various professionals and workplaces, as it adjusts to the particularities of each project. However, the Group ensures that, in all cases, the annual hours worked remain within the legal limits established, both in terms of the total annual working hours and regarding overtime hours. The latter are compensated according to the stipulations in the different applicable collective agreements and in accordance with current legal regulations.

## 4.3. Work safety

**Occupational health and safety:** GRI 403-1, 403-2

The importance attributed to the health and safety of workers by Secuoya Content Group is reflected in its concrete actions. Despite there being no legal obligation to do so, the company has established an internal prevention service in Spain, consisting of two personnel. This initiative ensures strict compliance with current legislation and applicable regulations, with the purpose of minimizing as much as possible the risks to which employees may be exposed.

The Group takes responsibility for providing the necessary means to ensure its employees a suitable, healthy, and safe working environment. In pursuit of this goal, the company promotes a culture of safety in all work activities, extending these practices to its suppliers and collaborators.

Furthermore, through the internal prevention service, training is provided to employees in occupational safety and health matters. The following table details the training hours for the years 2022 and 2023.

Health and Safety Training		
Number of hours	2022	2023
In training	556	3,565
Per employee	2.51	2.64
% Staff	14%	61%

The management of Occupational Risk Prevention (ORP) within the Group is carried out through a Joint Prevention Service, which oversees actions related to industrial hygiene, workplace safety, ergonomics, and applied psychosociology. The specialty of occupational medicine is managed by a contracted prevention service.

Secuoya Content Group has developed its own ORP policy, based on current regulations that apply to all workers and facilities of the Group in every country where it operates. Through this policy, the company commits to:

- Achieve a high level of safety and health at work by implementing actions that increase the degree of worker protection as established by law, if necessary. This is based on the premise that all accidents, incidents, and occupational diseases can and should be prevented.
- Assume and promote, from the governing bodies, the integration of safety as a fundamental principle, recognizing that the best productivity is achieved with maximum safety.
- Provide staff with all relevant information about the risks inherent in their tasks, as well as the necessary training on the means and measures to be taken to prevent them adequately.
- Foster the active participation of all staff in issues related to risk prevention, recognizing that they are the ones who best know their exposure to possible hazards.
- Allocate the necessary resources and plan their use adequately to achieve effective implementation of the occupational risk prevention policy.
- Develop, implement, and maintain an up-to-date Occupational Risk Prevention Plan. It's worth noting that this plan does not have certification according to the requirements of OSHAS 18001/ISO 45001.

The following table shows the main indicators for health and safety in the workplace:

	Accident rate indicators	
	2022	2023
Number of total accidents	40	36
With leave	22	29
Without leave	18	7
Rate of accidents	14%	14%

Annually, voluntary audits of the Occupational Health and Safety Management System are carried out to ensure the proper functioning of the Joint Prevention System and adherence to the OHS policy. During the audits conducted in 2023, no significant non-conformities were identified.

Regarding recorded absenteeism hours, in 2023, a total of 34,930 hours were recorded, reflecting a decrease compared to 2022 when 41,622 hours were recorded.

#### 4.4. Social relationships

**Social relationships:** GRI 403-1, GRI 403-4

Positive relationships between the company and its workers generate mutual benefits, a philosophy that Secuoya Content Group firmly believes in. The company strives to offer its employees a safe environment where they feel integrated. In this context, the company maintains continuous and transparent dialogue with workers' representatives to obtain direct information about initiatives promoted in different workplaces.

Currently, the company has 22 Worker Representatives in Spain and 3 in Chile, representing 100% of the workforce under the Sectoral Agreement in Spain and 100% of the workforce affiliated with trade unions in Chile (15% of the total). There is no defined agreement in the same way in Peru and Colombia as in Spain or Chile.

Worker representatives actively engage in relevant issues for their constituents, such as safety and health in the workplace. In the Health and Safety Committee in Spain, 6 prevention delegates participate. Among their responsibilities, the Committee promotes initiatives related to methods and procedures for risk prevention, also participating in the planning, implementation, and evaluation of the preventive policy, as well as in all functions attributed by current legislation.

In 2023, various topics related to Occupational Health and Safety were addressed with worker representatives, covering aspects related to the labor relations of personnel and resolving situations in the following areas:

- Working time planning.
- Legal representation.

- Health and safety in the workplace.
- Digital disconnection.
- Equality.

Only in one of the companies within the Group, the one with the highest union presence, has a digital disconnection policy been implemented. It is planned to promote it for the entire Group in 2023.

## 4.5. Training

**Training and performance evaluation:** GRI 404-3

The Group prioritizes the professional development of its staff as one of the main areas of focus in Human Resources management. It has been found that people with a stronger education tend to be more motivated, leading to greater job satisfaction and increased productivity. This additional training provides the company's workforce with greater autonomy, contributing to the operational flexibility of the enterprise.

Specializing in new areas through training not only opens up new business opportunities but also keeps the company updated on innovation and emerging technologies. This ongoing updating places Secuoya Content Group at the forefront, allowing it to provide greater value to its stakeholders and generating overall benefits for the organization.

Although the company does not have a formalized Training Plan, training actions are carried out according to the detected needs at any given time. Annually, meetings are held with directors from different areas to identify specific training needs. With this information, a set of training actions to be carried out throughout the year is designed and planned.

In 2023, a total of 10,472 training hours were recorded, distributed according to professional classification:

Training by role (number of hours)		
Role	2022	2023
Management	288	132
Mid-level management	296	413
Technician	1,777	2,855
Operator	2,824	6,944
<b>TOTAL</b>	<b>5,185</b>	<b>10,344</b>

	Training indicators	
	2022	2023
Total hours given	5,185	10,344
Training hours per employee	3.70	7.75
% Staff that receive training	22%	76%

Secuoya Content Group promotes a culture that values effort and rewards merit objectively, even when performance evaluations are not carried out universally through an established procedure. The Code of Conduct acts as a safeguard to ensure that this recognition process is transparent and free from discrimination for any reason.

#### 4.6. Equality and diversity management

**Equality (diversity and no discrimination management):** GRI 401-3

Secuoya Content Group embraces the principle of equal opportunities between men and women and strongly opposes any form of discrimination based on gender, race, religion, or other reasons. The company is committed to providing all employees with the same opportunities to achieve full career development within the Group.

In this context, any form of discrimination, whether based on gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability, or other circumstances that may lead to discriminatory acts, is condemned. The company has established a Whistleblowing Channel to receive any communication that contravenes the Code of Conduct.

	Equality indicators	
	2022	2023
% Female staff	41.00%	36.52%
% Women in management	12%	13.45%
Leave	Maternal	17
	Parental	22
% Return after leave	100%	100%
Reduced schedule	% women	1.78%
	% men	0.21%
% working from home	0%	2%
Internal promotions	Women	2%
	Men	1%

The Group maintains a constant commitment to equality among its workers in all areas of operation. In response to this concern, the company is in the process of negotiating its Equality Plan.

## 4.7. Accessibility

As of the close of the fiscal year, Secuoya Content Group has 14 people with disabilities, distributed among 13 in Spain and 1 in Chile. Additionally, the Group supplements the differences to reach the minimum required by the General Law on Disability (LGD or former LISMI) through donations to the "Plena inclusión" movement, which defends the rights of people with intellectual disabilities and their families in Spain. During the year 2023, and in compliance with current legislation, a donation of €42.444,72 was made to the entity "Plena inclusión".

Additionally, on a regular basis, Secuoya Content Group collaborates with the Down Madrid Association with the purpose of supporting the disabled community and fostering greater awareness about it. The company has a member on its staff who has Down syndrome and actively participates in coordination meetings aimed at increasing the visibility of this group.

Currently, no certifications or universal accessibility plans (UNE 170001) have been implemented in any of Secuoya Content Group's workplaces.

## 5. HUMAN RIGHTS LAWS

### 5.1. Human Rights

Respect for Human and Labor Rights is fundamental for Secuoya Content Group, both for its direct employees and its collaborators. In its Code of Conduct, any form of abuse or harassment is categorically prohibited, as well as any behavior that violates fundamental rights and creates a hostile work environment. Respectful, professional, and friendly treatment among all members of the Group is promoted, expecting this attitude to be reflected in collaborating companies as well.

The Compliance Model includes due diligence procedures to ensure compliance with Human Rights within the organization, also serving as a guide to identify, control, and monitor financial and non-financial risks associated with the company's activities.

### 5.2. Working Rights

**Promotion and compliance with OIT conventions:** GRI 402-1

Secuoya Content Group demonstrates a firm commitment to Labor Rights. All activities carried out in its various areas comply with International Labour Organization (ILO) Conventions, and go beyond the minimum requirements established. Employees have the full right to unionization, freedom of association, and collective bargaining, without restrictions imposed by the company.

In places where there is Legal Representation of Workers (LRW), actions are taken in accordance with the legislation regarding consultation and information rights. Additionally, the minimum notice period for significant operational changes complies with current legislation.

In none of the Group's subsidiaries during 2023 has evidence been recorded of cases or reports of violations of labor rights, whether related to forced labor, child labor, or non-compliance with international agreements of the International Labour Organization.

### 5.3. Data protection

**Client privacy:** GRI 418-1

The privacy of information and data protection are governed by Organic Law 3/2018, of December 5, on the Protection of Personal Data and guarantee of digital rights. From the website, an adequate level of protection of personal data collected is ensured by adopting the necessary technical measures (such as HTTPS) and organizational measures required by law. These measures aim to protect data and prevent its loss, deterioration, loss, or unauthorized access by third parties, maintaining its confidentiality.

Secuoya Content Group carries out periodic controls on its systems to detect possible vulnerabilities and attacks. In 2022, it contracted a maintenance service with Auren to review and improve the system, thus ensuring the maximum security of the received information.

Channels for reporting are established available for both internal and external personnel. Users can exercise their rights through forms on the website or request them by email. They can also use the forms provided by the Spanish Data Protection Agency or the competent authority.

The Registry of Treatment Activities of the Company collects information on the personal data handled by the Group, the professionals with access to them, and the security measures established for their protection. In addition to this, it gathers all the measures adopted to ensure that the professionals of the Group are well informed about Data Protection regulations.

The progress in the development of the data protection system, based on the principle of proactive responsibility, is being achieved thanks to the effort invested in achieving the objectives of the annual Report. This entire process has been guided by an external consultant expert in data protection, which has facilitated the preparation of manuals, policies, and procedures with the appropriate level of quality and guarantees necessary to achieve the established objectives.

As of the end of the fiscal year, the Group is in the process of developing a management procedure and a training program aimed at managers and executives of the areas involved, after implementing a reporting channel.

During the 2023 fiscal year, no claims regarding Data Protection have been received.



## 6.- CORRUPTION, BRIBERY AND MONEY LAUNDERING

The Board of Directors approved, in 2016, the Compliance Manual (General and Special Parts), the Monitoring and Follow-up Model, the Action Plan, and the Training Plan. These documents are a demonstration of Secuoya Content Group's commitment to preventing, detecting, and managing corruption and criminal risks in its activity, thus ensuring compliance with legal obligations in all countries where it operates.

Following the guidelines of the Monitoring and Follow-up Model approved by the organization, Secuoya Content Group has proceeded to review the Special Part of the Compliance Manual, which has led to the preparation of a Risk Analysis Report pending approval by the Board of Directors. This report replaces the previous one and reflects the company's commitment to legal compliance and business ethics.

### 6.1. Preventative measures

**Preventative measures against corruption, bribery and money laundering:** GRI 205-1; 205-2

The Group implements commitments and policies of responsible business conduct, such as the Ethical Code, the Regulations of the Board of Directors' Operation, and the Code of Conduct of the Compliance Model, to prevent corruption, bribery, and other criminal activities.

The **Compliance Manual** reflects the policies, bodies, and control and monitoring systems, resource management, disciplinary system, whistleblowing channel, training, and verification existing in the Group.

Secuoya Content Group's Compliance Model consists of:

**Code of Conduct:** It gathers the rules and principles of conduct to be shown both in professional development and in the Group's relationships with its employees, clients, public administrations, and society in general. It aims to promote ethical and sustainable growth by fostering the principles of transparency, honesty, and professional integrity.

**Process map and structure of responsibilities:** Corporate processes and procedures that determine possible improvements to be implemented in each business area based on the analysis of weaknesses and potential risks in these areas.

The Group's **Ethical Code** includes the prohibition of Bribes and Corruption and the behaviors to be considered:

*"At Secuoya Content Group, we reject any conduct related to bribery or any similar practice, such as taking advantage, for criminal or unethical purposes, of close relationships with individuals holding positions in the Public Administration or the private sector, which may influence our activity or the Company's future.*

*Likewise, we do not allow the solicitation, acceptance, or offering of unjustified benefits, advantages, or compensation, whether for oneself or for Secuoya Content Group. In this*

*context, we pay special attention to proper segregation of duties (allocation of functions and control) at all levels of the company, as well as adequate control of payment accounting and transactions.”*

*Behaviors to be considered:*

- Avoid situations involving accepting, offering, promising, or authorizing a gift or invitation that could be seen as a way to secure or improperly influence a business decision.
- Do not make or authorize unjustified payments.
- Supervise all third parties working on behalf of SECUOYA CONTENT GROUP, as we may be responsible for their actions.
- Clearly and accurately record all payments and transactions and never conceal the true nature of an expense.
- Follow our anti-corruption policy and report through the relevant channel (Whistleblower hotline) any behavior that could be a form of bribery.

Furthermore, the company includes the following statement on Gifts, Sponsorships, and Donations:

*"We do not consider it part of our performance to receive, request, or deliver any kind of gift, invitation, or similar item to achieve our professional goals as a company. We reject any type of gift or invitation that does not conform to usual business practices or whose value is excessively high. Exceptionally, the giving and acceptance of gifts will be allowed when the following circumstances occur simultaneously:"*

- they are of irrelevant or symbolic economic value;
- they respond to signs of courtesy, accepted social custom, usual business courtesies, or common sense;
- they are not prohibited by law or generally accepted practices.

*Members of Secuoya Content Group who receive any gift or invitation that does not correspond to usual business or social practices will reject or return the gift or invitation they have received. When there are doubts about what is acceptable, the offer should be declined or, if necessary, consulted with the immediate hierarchical superior, who may refer the query to the Supervision and Control Body, which will determine whether it is acceptable or whether the offer in question should be rejected.*

*We ensure that any gift/tribute/donation:*

- Does not intend to unduly influence the recipient.
- Holds an appropriate value in accordance with both the policies of Secuoya Content Group (Anti-Corruption Policy) and the policies of the recipient.
- Is not in the form of cash, gift certificates, or other cash equivalents.
- Is properly documented.

All employees and collaborators of Secuoya Content Group are obligated to perform their duties rigorously in compliance with current legislation and the ethical values and principles embraced by the Group.

## 6.2. Supervision and vigilance

Ensuring compliance with the Compliance Model, the Supervision and Control Body oversees the monitoring of criminal risks. This body, which reports directly to the Board of Directors and operates autonomously, has the following main objectives:

1. Promote awareness of the Code of Conduct within the Group.
2. Ensure the proper functioning of the controls established for the detection and control of any irregularities related to said Code.

To fulfill these objectives, the Supervision and Control Body is responsible for receiving, analyzing, and intervening in reports received through the Whistleblowing Channel. The activity of the Supervision and Control Body has been limited by the change in Secuoya's ownership structure, which has led to the allocation of more resources to this operation.

## 6.3. Reporting mechanisms

The whistleblowing channel, defined by the Compliance Model, provides a means for employees and third parties to report any incidents or irregularities related to compliance with legal obligations and the Code of Conduct.

In 2023, access to the whistleblowing channel transitioned to a web-based model through the hiring of the Faro tool with Auren.

During 2023, improvements have been made to the whistleblowing system through the development of procedures for both the channel and investigations. Although not officially approved yet, these improvements have been implemented over the past year. The management of the Whistleblowing Channel is the responsibility of the Supervision and Management Body. Additionally, this body evaluates whether complaints or reports may involve criminal risks for the Group. If no breach is found, the case is closed, always with the unanimous decision of the Supervision Body. However, if there are real indications of non-compliance, the Supervision Body, after consulting the relevant

organizational bodies, decides on corrective or disciplinary measures to be taken, in accordance with collective agreements and disciplinary procedures established by the Group.

Confidentiality of whistleblowers and the facts is guaranteed at all times, except when intervention by authorities is necessary.

In the 2023 fiscal year, 18 reports were detected.

## 6.4. Main Risks

During 2023, a Risk Analysis was once again conducted, replacing the Special Section of the Compliance Manual. Below are listed the main crimes linked to corruption, bribery, and money laundering, along with the identified risk activities for the company in each instance. It is crucial to note that the prevention system thoroughly addresses all risks associated with the company's operation in Spain.

- **Frauds and Scams Offenses:** Mishandling Unjustified Claims. Entering into a contract with a supplier knowing in advance that it will be breached. Making payments to suppliers in amounts and conditions different from those agreed upon. Unauthorized transfer by its holder using computer means - with profit motive and by computer manipulation. Engaging in operations of any kind to the detriment of its holder. Abusing another person's signature. Committing procedural fraud. Entering into a simulated contract.
- **Offenses against Industrial and Intellectual Property:** Using trademarks or distinctive signs of which one is not the owner. Issuing certificates of origin. Corporate espionage. Violation of trade secrets. Breach of duty of confidentiality and secrecy regarding information that could be obtained from relationships with SECUOYA CONTENT GROUP, for one's own benefit. Engaging in deceptive advertising.
- **Business Corruption Offenses:** Soliciting or offering benefits or advantages (Gifts, payments, or any other remuneration) to executives with decision-making authority, mainly in the management of supplier contracts given the specific characteristics of the company.
- **Money Laundering Offenses:** Hiring suppliers without applying due diligence measures. Collecting fees from clients. Accepting amounts of money or goods of illicit origin.
- **Illegal Financing of Political Parties:** Making transfers through a representative of SECUOYA CONTENT GROUP to a specific political party that acts in favor of the sector or the company itself. Extending invitations to events to public

administration personnel with the idea of obtaining benefits for the granting of permits or licenses.

- **Offenses against Tax, Social Security, and Grants and Subsidies:** Payment of the corresponding taxes to which the organization is subject. Addressing requests and claims from the Tax and Social Security Administration. Social Security benefits fraud. Obtaining subsidies or grants from Public Administrations by falsifying the required conditions for their granting.
- **Accounting Offense:** Irregularities in keeping accounting books, general accounting, and justification of expenses and payments.
- **Bribery Offense:** Dealing with Public Administrations, officials, and public and/or political officeholders. Paying a small amount (facilitation payment) to a public official to expedite a legitimate procedure.
- **Influence Peddling Offense:** Dealing with Public Administrations, officials, and public and/or political officeholders.
- **Price Manipulation in Public Tenders and Auctions:** Acceptance or offer of benefits or advantages to abstain from participating or to dissuade third parties from entering public procurement processes. Turnkey Contracting Procedure. Submitting Secuoya Content Group to a tender, with an offer fraudulently designed to:
  - Maximize the chances of winning the contract.
  - Secure the award and withdrawal to favor the awarding to another company within the group positioned next.
- **Embezzlement crime:** Misappropriation of public assets. Falsification of accounting carried out by a public official.

Although the risk analysis concluded that the overall risk for Secuoya Content Group, especially regarding these offenses, is low, new supervision and control measures will be implemented.

In addition to the existing ones, additional actions will be taken to further reduce these risks. To carry out this process, the support of the Supervision and Control Body will be enlisted. Among the high-priority measures of urgent importance, the following are included:

- Disseminate the Code of Conduct within the Group.
- Update the General section of the Compliance Manual to align with the characteristics of the new system and reorganize its elements.

- Generate an acknowledgment of receipt for mandatory compliance documents by employees, to demonstrate that they have been informed.
- Signing a declaration of absence of conflict of interest by the Board of Directors and the Management personnel.

The entity responsible for monitoring these measures is the Supervision and Control Body.

## 6.5 Contributions to foundations and charities

In 2023, the following contributions were made:

CONTRIBUTING ENTITY	AMOUNT IN €
Look&Feel, Estilismo, Maquillaje y Peluquería	10,800
CBMedia Servicios de Producción S.L.	10,800
CBM Servicios Audiovisuales, S.L.	20,844.72
<b>TOTAL</b>	<b>42,444.72</b>

## 7.- INFORMATION REGARDING THE COMPANY

**Communication with local communities:** GRI 413-1

In 2023, Javier Bermúdez de Castro, Head of Legal at Secuoya Studios, was awarded the '40 under 40' by Iberian Lawyer. These awards recognize the 40 most outstanding lawyers under 40 in Spain and Portugal.

With a strong commitment to ethical values and professional integrity, Secuoya stands out for its commitment to the development of the audiovisual sector. This is evidenced by the collaborative work of journalists, audiovisual communicators, and other professionals within the Group.

### 7.1. Communication with local communities

Secuoya Content Group is committed to supporting the economic and social development of the communities in which it operates, focusing on job creation and supporting social initiatives. The company aims to strengthen its commitment to the environment, especially in areas with more pressing economic and social needs.

To achieve this, Secuoya Content Group maintains constant dialogue with its stakeholders, allowing them to identify the social, environmental, and governance needs that should be incorporated into its management and strategy.

The company embraces the concept of Corporate Social Responsibility (CSR), promoted by the International Labour Organization (ILO), which highlights the importance of the modern company in socio-economic development, and the need to integrate social, environmental, and governance aspects into its management. It emphasizes that: *“there is a new way of doing business, in which companies seek to find a balance between the need to achieve economic, financial, and developmental objectives; and the social or environmental impact of their activities.”*

### 7.2. Partnership and Sponsorship Actions

In 2023, various actions were carried out, among which the following stand out:

- The organization of the Iberseries Platino Industria event in collaboration with EGEDA, promoted by the Secuoya Foundation. In its second edition, this event consolidated itself as the main international professional meeting of the Ibero-American audiovisual industry, exceeding all expectations with over 3,000 accredited professionals. This success confirms the event's role as a bridge between cultures and business models on both sides of the Atlantic.
- The promotion of training scholarships at UNIE (The Core) for professionals in the sector and Group employees, also driven by the Secuoya Foundation.
- The free provision of spaces, including its auditorium, for the celebration of sectoral events, with the aim of promoting and strengthening the audiovisual sector. This initiative was promoted by the Secuoya Foundation.

## 8.- SUPPLIERS AND SUBCONTRACTORS

**Outsourcing of suppliers:** GRI 2-6, GRI 308-1, GRI 414-1

In Secuoya Content Group, the framework of its Corporate Social Responsibility policy has strengthened its relationships with suppliers and subcontractors, based on a policy of collaboration and mutual respect. It is important to note that, given the technical specialization of the sector in which the Group operates, some brands associated with certain suppliers may require the acquisition of specific products from them. Nevertheless, it is expected that these suppliers provide the same information as required from other suppliers of the Group.

For a supplier to collaborate with any business section within the organization, they are required to go through an internal supplier and subcontractor approval process. This process is crucial for establishing an efficient supply chain. In 2023, efficiency and transparency were enhanced with the implementation of its Supplier Portal, a comprehensive tool designed to manage the entire supplier relationship. This portal provides a centralized platform for all interactions related to suppliers, facilitating efficient and transparent communication, collaboration, and information management. Additionally, it offers functionalities such as submission of requests, contract review, payment tracking, and supplier performance evaluation, thus optimizing processes and improving supply chain management efficiency. Through this portal, the company also reinforces its commitment to environmental policies by aiming to minimize consumption derived from these operations.

One of the requirements in the approval process is the need to provide certificates proving compliance with payments to both Social Security and the Tax Agency.

Information and certificate requirements for suppliers have been updated, and no non-compliance has been detected. Once approved and internally approved, suppliers commit to keeping the required information and certificates up to date, which is essential to continue collaborating with the Group. Otherwise, they could be blocked or their collaboration canceled. This commitment is also an essential requirement for processing invoice payments. The new Supplier Portal will be responsible for reminding suppliers of these requirements and will not authorize corresponding payments in case of non-compliance.

During the 2023 fiscal year, Secuoya Content Group has not been subject to any control procedures by the Administration regarding participation in and execution of public contracts.

Annually, an evaluation of suppliers is conducted to analyze the quality, service, and level of satisfaction with the products or services offered. Additionally, any incidents or non-conformities detected that may be relevant for future business relationships are recorded. This approval process ensures transparency, equal treatment, and the application of objective evaluation criteria. Consequently, Secuoya Content Group



avoids working with suppliers who may have personal or economic relationships that go against the interests of the company, whether directly or indirectly.

No cases of non-cooperation for this reason were recorded during the year 2023. Secuoya Content Group extends its commitments in the fight against corruption to its entire supply chain by including contractual clauses that require its main collaborators to comply with national and international regulations in this matter.

Due to the nature of its professional activities, Secuoya Content Group does not make purchases or contract services from suppliers that may have a negative impact on society and/or the environment. Although in 2023, in the Secuoya Studios division, progress is being made in the evaluation of these factors, maintaining the part of the Green Book established for fiction productions in the area of Secuoya Studios.

## 8.1. Commitment to local development

**Commitment to local development:** GRI 204-1

Secuoya Content Group demonstrates its commitment to the local communities in which it operates, both through job creation and by stimulating the local economy. Additionally, it seeks to acquire products and contract services from local suppliers as much as possible, as part of its supply chain. During the year 2023, this commitment has been reinforced, especially in the areas of audiovisual productions and sustainability.

Below are the purchasing indicators from suppliers, both national and international, in terms of number and amount:

SUMMARY BY NUMBER IN 2023		
National Suppliers	2424	91.54%
EU Suppliers	101	3.81%
International Suppliers	123	4.65%
<b>Total</b>	<b>2648</b>	

SUMMARY BY AMOUNT IN 2023		
National Suppliers	38,718,604.43	87.91%
EU Suppliers	580,062.47	1.32%
International Suppliers	4,746,763.56	10.78%
<b>Total</b>	<b>44,045,430.46</b>	

During the 2023 fiscal year, there has been a slight increase in the percentage of international suppliers due to the execution of several projects by the audiovisual engineering company Bienvenido Gil SL.

## 9.- CLIENTES AND CONSUMERS

Secuoya Content Group works to deliver maximum value and quality to its clients in every project it undertakes. It demonstrates its commitment to integrity by basing its relationships on the principles outlined in its Code of Conduct and Compliance Manual, ensuring transparency and avoiding conflicts of interest.

These documents guarantee that no relationship is influenced by conflicts of interest, personal relationships, or friendships. This independence is evidenced in both the concessions made and the establishment of conditions for the goods or services offered.

### 9.1. Consumer health and safety

**Consumer health and safety:** GRI 416-1, GRI 416-2, GRI 417-2, GRI 417-3

Due to the nature of its activity, Secuoya Content Group is subject to specific regulations and standards that ensure the adequacy of the content broadcasted to different time slots and audiences. Additionally, the Group is committed to protecting the safety of its consumers, following the principles established in its internal policy, which guides all the organization's actions.

It is important to note that Secuoya Content Group is not a broadcaster of television channels. Therefore, it is the broadcasters who are responsible for complying with the regulations that control and delimit audiovisual content, whether advertising or programming. These regulations aim primarily to ensure that the interests of consumers and users are not violated, especially regarding the prohibition of advertising, the protection of specific time slots, and emission limits. Among the regulatory instruments in the sector related to consumers are:

1. General Audiovisual Law and the General Advertising Law: Main national regulations applicable to the sector.
2. Self-Regulation Code of Conduct: Deontological rules on advertising communication.
3. Secuoya Content Group's Code of Conduct: Main ethical standard of Secuoya Content Group.
4. Local legislations in each of the countries where we carry out our activity.

During 2023, no cases of non-compliance with various categories of products and services regarding their health and safety impact have been reported. This includes both the information provided about the products and services and the marketing communications associated with them.

## 9.2. Client satisfaction

Secuoya Content Group maintains constant dialogue with its clients to explore improvements in its services. Through regular meetings, it gathers their perceptions and suggestions, allowing for adjustments and optimization of its service. During these meetings, various aspects are evaluated, such as the perception of the service, willingness to continue the business relationship, and the need for new services. Clients take advantage of this opportunity to provide recommendations on service improvements, team interactions, and any general issues that may have arisen during the project.

Although there is no formal measurement of the customer satisfaction index, the information collected in these meetings is used to understand their level of satisfaction. If any dissatisfaction is detected in any aspect, the company takes immediate action to address it.

Based on these interactions and evaluations, the positive feedback received in 2023 reflects a high degree of satisfaction.

Currently, the group companies that have implemented the Quality system with a customer satisfaction measure are CBMedia Servicios Audiovisuales, CBM Servicios de Televisión, and CBM Servicios de Producción for private companies (within the BPO Services division). Both CBMedia Servicios Audiovisuales and CBM Servicios de Producción have their quality systems certified under ISO 9001. CBM Servicios de Televisión entered the ISO 9001 perimeter in 2023. Follow-up audits showed no non-conformities in their implementation, nor have any breaches related to commercial communications been reported.

## 10.- FINANCIAL INFORMATION

Financial information: GRI 201-4

Regarding fiscal data (expressed in euros), below are the pre-tax profits, taxes paid on profits, and public subsidies received by Secuoya Content Group during the year 2022, broken down by country.

	Profit before tax		Tax paid on profit		Public grants received	
	2023	2022	2023	2022	2023	2022
Spain		2,680,693.26		-49,914.76 €		-
Colombia		-250,562.66		-16,254.94 €		-
Mexico		-192,614.16		-		-
Peru		44,456.45		-		-
USA		-8,908.89		-		-
Chile		2,230,823.13		-418,641.93 €		-
Qatar		-8,983.29		-		-
<b>TOTAL</b>		<b>4,495,173.85 €</b>		<b>-484,811.63 €</b>		<b>0.00 €</b>

Throughout 2023, Secuoya Content Group has been working on the development of a Corporate Tax Policy, which will be approved in the first quarter of 2024, to define the principles and general objectives that support the Company's tax strategy, establishing rules and good tax practices in pursuit of social interest, respect for the environment, and value generation for shareholders.

## Annex 1: GRI indicator table

1. BUSINESS MODEL	PAGES
GRI 2-1: Organization details	5 to 7
GRI 2-2: Entities included in the presentation of sustainability reports	6
GRI 2-6: Value chain activities and other commercial relationships	4 to 5
GRI 2-9: Structure and composition of governance	9
GRI 2-22: Declaration of sustainable development strategy	7 to 8
GRI 2-27: Compliance with laws and legislation	10 to 13

2.- MATERIALITY ANALYSIS	PAGES
GRI 3-2 Material topics	12

3.- ENVIRONMENTAL MATTERS	PAGES
<b>IMPACT AND ENVIRONMENTAL MANAGEMENT SYSTEM</b>	
GRI 2-27: Compliance with laws and legislation	13
<b>EMISSIONS AND SOUND AND LIGHT POLLUTION</b>	
GRI 305-1: Direct emission of greenhouse gases (GEI) (scope 1)	15
<b>CIRCULAR ECONOMY AND SUSTAINABLE USE OF RESOURCES</b>	
GRI 306-2: Waste by type and elimination method	15
<b>SUSTAINABLE USE OF RESOURCES</b>	
<b>Water consumption:</b>	
GRI 303-1: Water extraction by source	16
GRI 303-3: Recycled and reused water	16
<b>Raw material consumption</b>	
GRI 301-1: Material used by weight or volume	16

<b>3.- ENVIRONMENTAL MATTERS</b>		<b>PAGES</b>
<b>Consumption of energy and fuel</b>		
GRI 302-1: Energy consumption in the organization		17
GRI 302-4: Reduction of energy consumption		17
GRI 305-2: Indirect GEI emissions by energy generation (scope 2)		17
<b>BIODIVERSITY PROTECTION</b>		
GRI 306-1: Biodiversity protection		18

<b>4.- SOCIAL AND PERSONNEL MATTERS</b>		<b>PAGES</b>
<b>EMPLOYMENT</b>		
GRI 2-7: Employees		20 to 23
GRI 405-1: Diversity in governing bodies and employees		20 to 23
GRI 401-2: Benefits for full-time employees that are not given to part-time employees or temps		24
GRI 405-2: Ratio of base salary and pay reflected between men and women		24
<b>OCCUPATIONAL HEALTH AND SAFETY (OHS)</b>		
GRI 403-1: Representation of staff in formal committees, staff and company health and safety		25 to 27
GRI 403-2: Identification of dangers, evaluation of risks and investigation of incidents		25 to 27
GRI 403-4: Participation of staff, consultations and communication on health and safety in the workplace		27
<b>TRAINING</b>		
GRI 404-1: Average annual amount of training hours per employee		28
<b>EQUALITY AND DIVERSITY MANAGEMENT</b>		
GRI 401-3: Parental leave		29 to 30

<b>5.- WORKING RIGHTS</b>		<b>PAGES</b>
<b>PROMOTION AND COMPLIANCE WITH OIT</b>		
GRI 402-1: Minimum notification time for operational changes		31
<b>VIOLATION OF PRIVACY</b>		
GRI 418-1 Informed complaints on client privacy violation and the loss of client details		31 to 32

<b>6.- CORRUPTION AND BRIBERY MATTERS</b>		<b>PAGES</b>
<b>PREVENTATIVE MEASURES AGAINST CORRUPTION, BRIBERY AND MONEY LAUNDERING</b>		
GRI 205-1: Operations evaluated for corruption risk		33 a 37
GRI 205-2: Communication and training on anti-corruption policies and procederes		33 a 37

<b>7.- INFORMATION REGARDING THE COMPANY</b>	<b>PAGES</b>
GRI 413-1: Operations with local community participation, impact evaluation and development programs	39

<b>8.- SUPPLIERS AND SUBCONTRACTORS</b>		<b>PAGES</b>
<b>COMMITTMENT TO LOCAL DEVELOPMENT (LOCAL PURCHASES)</b>		
GRI 2-6: Activities, value chain and other commercial relationships		40
<b>SUBCONTRACTING AND SUPPLIERS</b>		
GRI 308-1: New suppliers that have passed evaluation and selection filters based on environmental criteria		41 to 41
GRI 414-1: New suppliers that have passed evaluation and selection filters based on social criteria		40 to 41
<b>COMMITTMENT TO LOCAL DEVELOPMENT (LOCAL PURCHASES)</b>		
GRI 204-1: Procurement practices. Proportion of expenses on local suppliers		41

<b>9.- CLIENT / CONSUMER INFORMATION</b>		<b>PAGES</b>
<b>HEALTH AND SAFETY OF CONSUMERS</b>		
GRI 416-1: Evaluation of impact on health and safety by product or service category		42
GRI 416-2: Casos de incumplimiento relativos a los impactos en la salud y seguridad de las categorías de productos y servicios		42
<b>COMPLAINTS</b>		
GRI 417-2: Incidents of non-compliance related to information labelled on products or services		43
GRI 417-3: Incidents of non-compliance related marketing communication		43
<b>10.- FINANCIAL INFORMATION</b>		<b>PAGES</b>
GRI 201-4: Financial assistance received from the government		43



## **Annex 2: Tables for reporting on alignment with the EU Taxonomy**