



NON-FINANCIAL INFORMATION STATEMENT 2023

GARCÍA-MUNTÉ ENERGÍA SL
AND SUBSIDIARIES

ANNUAL EXERCISE ENDED ON DECEMBER 31, 2023

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1. INTRODUCTION

At the end of 2018, Law 11/2018, of December 28, came into force, amending the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, on Auditing of Accounts, regarding non-financial information and diversity (hereinafter, Law 11/2018), which replaces Royal Decree-Law 18/2017, of November 24, by which Directive 2014/95/EU of the European Parliament and of the Council was transposed into Spanish law concerning the disclosure of non-financial information and information on diversity.

One of the new features included in Law 11/2018 is that, within three years, the Law will also apply to companies with more than 250 employees. In this way, and observing the trend, many companies are taking on the responsibility of presenting the non-financial information statement.

Through the present document, García Munté Energía S.L. (hereinafter GME or Grupo) aims to voluntarily report on environmental, social, and staff-related issues, in relation to human rights, as well as the fight against corruption, bribery, and about the society itself that are relevant to the organization in the execution of its business activities.

Likewise, for its preparation, the Guidelines on non-financial reporting of the European Commission (2017/C 215/01) derived from Directive 2014/95/EU and the provisions established in the Global Reporting Initiative Standards (GRI Standards) have been considered.

In this way, the scope of this document will focus on García Munté Energía S.L. and its subsidiaries and corresponds to the fiscal year starting on January 1, 2023, and ending on December 31, 2023, with the periodicity henceforth being annual.

The information in the report is verified by Grant Thornton S.L.P, in its capacity as an independent verification service provider, in accordance with the new wording given by Law 11/2018 to article 49 of the Commercial Code.



2.

CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.1. SCOPE

As indicated, this document aims to inform about all the issues that encompass the Grupo, so that the scope of this document encompasses

all the dependent companies listed in the Consolidated Accounts, which are as follows:

COMPANY	ADDRESS	PARTICIPATION	ACTIVITY
García-Munté Energía SL	Spain	-	Wholesale trade of solid and gaseous fuels
Bai Sea Chartering SL*	Spain	50%	Chartering of vessels and/or freight transport
Energy GM Maroc SARL	Morocco	50%	Wholesale trade of solid fuels
GME Unipessoal	Portugal	100%	Wholesale trade of solid fuels
GME France SAS	France	100%	Wholesale trade of solid fuels
GME Americas LLC	United States	100%	Business activity
GME Hungary kft	Hungary	100%	Treatment, marketing, and distribution of solid fuels
García-Munté Enerji Limited	Turkey	76%	Wholesale trade of solid fuels
GME Oceania Limited	New Zealand	50%	Marketing and distribution of solid fuels
GME Woodpellets SL	Spain	96%	Production of pellets and wood chips for commercialization
Cargoconect SL	Spain	100%	Management of IT resources, development, design, and operation of management applications for mobile and web pages
Techniques and Energy Promotions of the North SL	Spain	56%	Installation, commissioning, maintenance, repairs, and replacement of parts and elements necessary for common building services
GME Recycling Global Systems SL	Spain	100%	Treatment, disposal, transportation, logistics, and commercialization of hazardous and non-hazardous waste
Novalis Consulting and Trade SL*	Spain	50%	Wholesale trade of wood, construction materials, and sanitary appliances
GME Metals	Italy	75%	Commercialization of ferroalloys, recarburizers, and additives
GME Senegal**	Senegal	80%	Marketing of renewable energies and biomass production, as well as the distribution of all activities related to the trade of solid and liquid fuels
GME Tunisia*	Tunisia	49%	Marketing of solid fuels

* It is integrated into the consolidated by equity method considering only the result, therefore it is not included in this document.

** It has had no activity, no employees, nor consumption.

Additionally, from the close of the 2023 fiscal year until the date of formulation, no other significant events worthy of mention have occurred or come to our attention.



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.2. MATERIALITY

The materiality analysis is a requirement contemplated to ensure that the information included in this document is reliable, complete, and balanced. Likewise, Law 11/2018 states that the Non-Financial Information Statement must include significant information on environmental issues, social issues and those related to staff, respect for human rights, information related to the fight against corruption and bribery, and information about society.

To address this, the sector in which the company operates has been analyzed using the best reference indicators (GRI Global Reporting Initiative, SASB Sustainability Accounting Standards Board, G&A Governance & Accountability Institute). This analysis allows for the identification of the most relevant topics for the business, not only for reporting information but also for defining strategy, initiatives, and relationships with stakeholders.

TOPICS OF GREATEST RELEVANCE

AREAS	RELEVANT TOPICS
Employees	Quality employment
	Health and safety at work
	Training and professional development
	Equality and diversity
Environment	Pollution
	Circular economy and prevention and waste management
	Sustainable use of resources
	Climate change
Good governance	Legislative compliance
	Respect for human rights
	Fight against corruption and bribery
Value chain	Commitment to society
	Responsible sourcing
	Service quality and customer safety



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

MATERIALITY MATRIX

As defined, materiality is the threshold that determines the aspects that are sufficiently relevant, both for the organization and its stakeholders, and about which information must be provided as they substantially influence business strategy. However, even if not considered topics of special relevance according to the initial study, Grupo GME deems it equally important to consider all areas.

Based on the aspects previously identified as significant, the materiality matrix has been developed, where the material topics are shown ordered based on their importance within the organization and the importance attributed to them by the environment, understood as the stakeholders or interest groups of society.

RELEVANCE FOR STAKEHOLDERS	CRITICAL		Quality employment Health and safety at work Equality and diversity	Pollution Sustainable use of resources Climate change
	VERY IMPORTANT	Work organization	Training and professional development Respect for human rights Fight against corruption and bribery Commitment to society	Circular economy and waste prevention and management Legislative compliance Responsible sourcing Service quality and customer safety
	IMPORTANT	Social relations Universal accessibility	Biodiversity protection Tax information	
		IMPORTANT	VERY IMPORTANT	CRITICAL
	RELEVANCE FOR THE COMPANY			



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

COVERAGE OF MATERIAL ASPECTS

Finally, the scope perimeter associated with each of the material topics covered in this document is indicated.

MATERIAL ASPECTS	INTERNAL COVERAGE	EXTERNAL COVERAGE
Environmental issues		
Pollution	X	X
Circular economy and waste prevention and management	X	X
Sustainable use of resources	X	X
Climate change	X	X
Biodiversity protection	X	X
Social and staff-related issues		
Employment and work organization	X	
Health and safety	X	
Training	X	
Equality	X	
Respect for human rights		
Respect for human rights	X	X
Fight against corruption and bribery		
Corruption and bribery	X	X
Society		
Commitment to sustainable development	X	X
Subcontracting and suppliers		X
Consumers		X
Tax information	X	

In this regard, the various material aspects extracted from the materiality analysis have been included in the report, each in the corresponding chapter.



3.

ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND
MANAGEMENT OF RISKS



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

3.1. BUSINESS ENVIRONMENT

Grupo GME, with over 100 years of experience in the sector and currently managed by the third generation of the García-Munté Family, is considered a leading group of companies in energy supply.

García Munté Energía S.L., as the parent company of the Group, has as its corporate purpose the purchase, sale, distribution, and, in general, all activities related to the trade of solid fuels, natural gas, electricity, and transportation operations and logistics services.

The organization has its registered office at Calle Selva nº 12, Parque de Negocios Mas Blau, in the municipality of El Prat de Llobregat, in Barcelona, operating globally and achieving this objective with branches and subsidiaries distributed worldwide, most of them located in Europe.

The GME group, which has extensive experience in the sector, has been growing through the development of new products, penetration into new markets, and diversification into other sectors as can be seen in the following timeline chart.



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

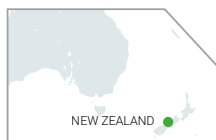
3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

MARKETS SERVED

This sustained growth over the last 25 years has positioned Grupo GME as a leader in the distribution of solid fuel, currently managing the logistics of more than 5 million tons of energy raw materials and having a significant international presence, with a network of infrastructures strategically located in port areas, with a storage capacity exceeding 500,000 tons. Furthermore, direct coordination with our partners around the world allows us to guarantee the quality of the service and the product supplied.

● Headquarters
● Facilities

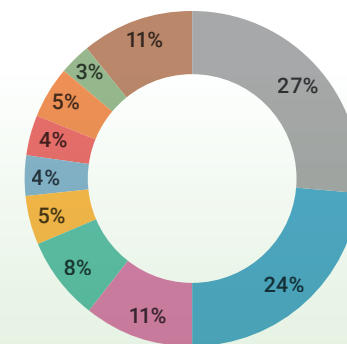


With this, it is observed that the main market for the Grupo is Europe, a market always characterized by its high dependence on the import of primary energy products, which means there is a procyclical component conditioned by the variation in the prices of these raw materials.

However, the GME Group has a notable orientation towards foreign markets, with revenue generated outside of Europe being around 40%.

SECTOR DIVERSIFICATION

■ Cement
■ Coke distribution
■ Trade in coal
■ Chemicals
■ Steel
■ Sugar
■ Bricks
■ Ferro Alloys
■ Limes
■ Others



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

PRODUCTS

The Group has historically focused on the solid fuels sector (especially petroleum coke) although it is currently diversifying its business by trying to promote the use of more sustainable alternatives, such as hydrogen, biomass, or ferroalloys.

Among the main raw materials with which GME works are those derived from petroleum refining processes, promoting the utilization of these by-products and preventing them from becoming waste in the first place.

In recent years, the Grupo has been enhancing the use of biomass, which is associated on one hand with the valorization of agricultural waste, such as olive pomace or olive pits, almond shells, or grape seeds, and on the other hand, the production and commercialization of pine wood pellets from forest cleaning processes and wood industries. In relation to the latter, GME holds ENplus Certification, which guarantees its quality throughout the entire supply chain.

PRODUCT DIVERSIFICATION



SUPPLY CHAIN

In this way, the business value chain, which has not undergone significant changes during the period in question, is divided into the following stages:

PROCUREMENT



- GME has supply agreements with major North American refineries located in the Gulf of Mexico and Europe.
- These agreements allow for the continuous supply of raw materials, highly valued by customers as they ensure the availability of fuel.

TRANSPORT AND LOGISTICS



- GME, in addition to its distribution activity, provides logistical services by sea and land, which allows it to supply an extensive network of infrastructures distributed worldwide, being a great competitive advantage in the sector.
- In this regard, it moves about 5 million tons annually of this raw material, using large-capacity cargo ships that help reduce logistical costs.

STORAGE



- GME has warehouses in Spain, France, Hungary, Turkey, and Morocco, which allows minimizing logistical costs and positioning close to customers.
- This proximity to the customer allows for supply without the need to maintain large amounts of stock.

DISTRIBUTION



- GME handles all road transport arrangements to supply customer plants, achieving the best prices.



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

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3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

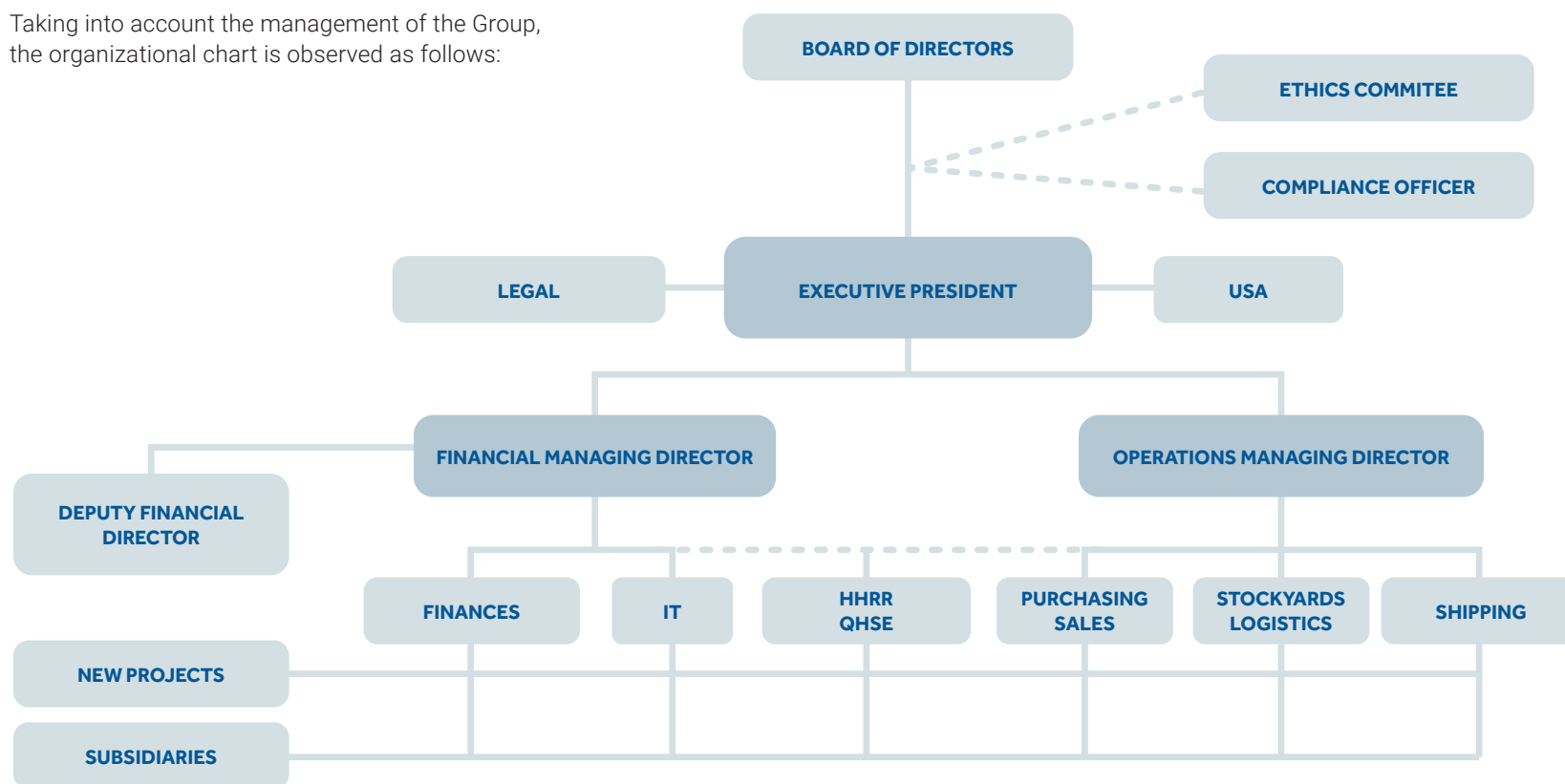
3.2. STRUCTURE AND ORGANIZATION

MAIN FIGURES

Grupo GME, with a total of 206 workers (205 workers in 2022 and 192 workers in 2021) and assets exceeding 280 million euros at the end of the last fiscal year (more than 352 million euros in 2022 and more than 263 million euros in 2021), in 2023 achieved net sales of more than 935 million euros (1,179 million euros in 2022 and 698 million euros in 2021).

GOVERNANCE STRUCTURE

Taking into account the management of the Group, the organizational chart is observed as follows:



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS



3.3. OBJECTIVES AND STRATEGIES

CORPORATE IDENTITY

The mission of Grupo GME is to offer innovative, quality, and environmentally friendly energy solutions through efficient and professional service achieved through continuous training and the integration of prevention into the company's culture, thereby achieving safe and healthy working conditions. In turn, its vision is to contribute to the sustainable development of the industry anywhere in the world, not

only as a result of sector knowledge but also from the way of making decisions and acting individually and collectively. In this regard, therefore, the Group has a series of fundamental values that guide the organization's purpose and shape its actions and behaviors, which are listed below:

THE EXPERIENCE

THE INVOLVEMENT

THE COMMITMENT

THE COMMUNICATION

STRATEGY

GME is committed to addressing the most relevant challenges from a triple bottom line perspective, especially regarding its products, but also concerning society and the planet. The general objective to be achieved is related to the redefinition of its product and service portfolio by applying sustainability criteria, which is why they are continuously innovating and developing more respectful alternatives compared to the more conventional options in the sector.

As one of the largest recyclers of petroleum by-products, GME's fuel provides an alternative to 'primarily produced carbon' for the most important industries, including steel, glass, cement, and lime plants, among others.

Therefore, and knowing the transversality of all this, all areas of the organization align with this objective, always focusing on achieving customer satisfaction and seeking solutions for all stakeholders. Among the specific objectives that the different areas have set, which cover all aspects related to sustainability, the following stand out:

- Optimize the identification of customer needs and direct activity towards satisfying new market trends.
- Reduce the consumption of unnecessary resources and thereby the uncontrolled generation of waste.
- Monitor the emissions of greenhouse gases associated with the development of the activity.

- Identify points of conflict and concern and propose improvement actions for their resolution.
- Integrate sustainability aspects during the evaluation of supplier companies.
- Improve deliveries through documentation control and optimization of distribution processes.

In relation to these points, highlight the initiatives that Grupo GME has been carrying out in recent years, which are promoting a change in trends within the sector of activity and consist of:

- Participation in research and development projects of intensive almond cultivation based on high-performance agronomic models that ensure excellent quality and traceability of the products.
- Commitment to wood and forest biomass, expanding its range of renewable and carbon dioxide-neutral products, while also promoting the socioeconomic development of the surrounding rural areas.
- Investment in green hydrogen and green ammonia throughout the Iberian Peninsula and other southern European countries, aiming to incorporate them throughout the organization's entire value chain, from production to commercialization.

3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

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3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

3.4. IDENTIFICATION AND MANAGEMENT OF RISKS

RISK IDENTIFICATION

GME places special emphasis on compliance with current legislation, although it is also evident that it focuses on the satisfaction of stakeholders. In this way, the organization considers the alignment of risks associated with the organization's strategic plan to be fundamental, especially those considered as potential emerging risks, understood as those risks that could have an adverse impact on future performance.

Within this framework, a procedure is carried out with the aim of determining both the risks and opportunities of all the organization's processes, with the different stages that comprise it being mentioned below:

- Identification of the risks potentially likely to occur due to the organization's activity.
- Analysis of the identified risks, taking into consideration the causes and sources of generation, the severity of the resulting consequences, as well as the probability of occurrence of all of them.
- Assessment through a series of criteria, internal or external, considering the organization's objectives and its policies, in order to provide a response aligned with the magnitude of the risks and the resources available.
- Monitoring and controlling these risks in order to maintain an updated identification and evaluation in relation to any changes that may occur.

In this regard, the potential risks most likely to occur that the Group may face in relation to the sector in which it operates have been identified:

- Outdated regulations and legislative limitations.
- Legislative limitations.
- Limitation of bank financing.
- Abandonment of the use of fossil fuels in the industrial sector.
- Abandonment by the insurance sector of the company's core activity.
- Instability in the supply of fossil fuels due to geopolitical crises.
- Market disintermediation.
- Increase in prices.

RISK MANAGEMENT

In order to address and confront the potential risks of occurrence listed above, the Group is working and investing resources in the search for new opportunities for growth and development concerning its corporate strategy focused on meeting the needs and expectations of its stakeholders.

In this regard, the establishment of policies, protocols, and procedures, as well as compliance with all of them, represents a significant commitment for the company. Among the main policies, those listed below stand out, which will be addressed throughout the document:

- Code of Ethics, applicable to all professionals, which constitutes the set of principles and rules of conduct that should govern all actions of the organization.
- Integrated policy of quality, environment, and health and safety at work, which, as the backbone of the Integrated Management System, outlines the organization's commitments in these areas.
- Integrated Management System, from which work is carried out within an environment focused on the continuous improvement of the organization's processes, activities, and indicators towards achieving the set objectives.
- Criminal risk model with the aim of establishing a prevention and response system for actions that may generate criminal liability.
- Anti-corruption policy, where the aspects to be considered for the prevention and action against situations of corruption and bribery are detailed.
- Money laundering manual, which establishes the necessary rules and procedures for compliance with the current legislation regarding the prevention and detection of money laundering.
- Equality plan, with the set of measurable actions to be carried out by the organization to remove obstacles that prevent or hinder effective equality between men and women, as well as to eliminate total discrimination in this area.
- Protocol for prevention and action against harassment, where the necessary measures to prevent, avoid, or eliminate any type of workplace harassment in the organization are considered.



4.

ENVIRONMENTAL ISSUES

- 4.1. ENVIRONMENTAL MANAGEMENT
- 4.2. POLLUTION
- 4.3. CIRCULAR ECONOMY AND PREVENTION
AND WASTE MANAGEMENT
- 4.4. SUSTAINABLE USE OF RESOURCES
- 4.5. CLIMATE CHANGE
- 4.6. BIODIVERSITY PROTECTION



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND PREVENTION AND WASTE MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.1. ENVIRONMENTAL MANAGEMENT

GME is firmly committed in its **Code of Ethics** to minimizing the risks and incidents that the development of its activities may cause to the environment, ensuring that all workers are familiar with the environmental regulations applicable to their respective positions and, in turn, ensuring that they comply with them at all times.

Aligned with its corporate values, the Group has an integrated **quality, environment, and health and safety at work** Policy, through which it assumes commitments in these areas, specifically applicable to the environment and its management, as listed below:

- Manage the opportunities that may arise, as well as eliminate hazards and reduce risks related to environmental management.
- Conserve the environment, including the prevention of pollution, the sustainable use of resources, the minimization of waste and atmospheric emissions, as well as the protection of biodiversity and ecosystems that may be affected by the organization's activities.
- Focus the continuous improvement processes on increasing the effectiveness of the Integrated Management System and, specifically, the environmental performance of the organization, by establishing the necessary controls on resource inputs, internal procedures, and the outputs that may arise.
- Achieve a high level of environmental protection by complying with legal requirements and other current requirements in the field of environmental prevention.

Associated with this, the organization has an **Integrated Management System** that encompasses the certification of three ISOs, including **ISO 14001** related to the environment, with the respective manual having been recently updated as a result of the outcomes obtained from the external audit process and the latest internal review of the Management System. One of the noteworthy actions that the organization has undertaken in this regard has been the environmental training for all new hires.

In this regard, the Group identifies those environmental aspects of its activities, products, and services that it can control, and those it can influence within the defined scope of the management system environmental, taking into account new or planned developments, or new or modified activities, products, services, all from a life cycle perspective.

In this way, the **environmental aspects** considered relevant are those listed below:

- Generation of particulate matter and other air pollutants.
- Direct emissions caused by the combustion of fuels as a result of transportation.
- Generation of noise and vibrations and increase of the area's acoustic pollution.
- Generation of waste derived from production processes.
- Consumption of natural resources and raw materials.

On the other hand, for the period in question, the year 2023, as was the case in the previous period, the organization has not made provisions to cover risks from environmental actions, as it estimates that there are no contingencies related to the protection and improvement of the environment, nor has it received significant sanctions in environmental matters. However, there is insurance coverage for accidental or gradual pollution.

Finally, no investments have been made in recent years in facilities for the environment, but the organization has taken appropriate measures concerning the protection and improvement of the environment and the minimization, where applicable, of environmental impact, in compliance with the current regulations in this regard. Investments in protection and improvement consist of:

- Irrigation systems to control particle emissions into the atmosphere.
- Vegetative screens to minimize the visual impact of warehouses and capture suspended particles.
- Settling ponds for the collection of both irrigation and rainwater.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND PREVENTION AND WASTE MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.2. POLLUTION

Due to the type of activity GME focuses on, one of the most significant environmental impacts is related to pollution, with objectives set regarding it.

Specifically, the organization focuses on several types of pollution, especially air pollution and water pollution, which is why strict control and exhaustive and continuous monitoring of all the company's **pollutant gas emission sources** and contaminated discharges are carried out.

In this regard, as we have indicated, it should be noted that the organization has installed **sprinkler systems** in order to control the emissions of particles released into the atmosphere, as well as **vegetative screens** around its warehouses that significantly contribute to capturing the suspended particles generated as a result of the activity carried out. Furthermore, these same screens minimize the visual impact associated with the Grupo's infrastructure.

On the other hand, the activity is also likely to generate noise and vibrations, but the Group periodically, annually or biennially, monitors the different sources of origin of these sound impacts.

Similarly, it is important to mention that the organization's activities do not generate light, electromagnetic, or radioactive pollution.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND PREVENTION AND WASTE MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION



4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

In terms of waste, GME properly manages the waste generated as a result of its activities, always following the basic principles of the circular economy and preferably applying actions of prevention, reuse, recycling, and other types of valorization, such as energy recovery.

On the one hand, we find the generation of urban solid waste or waste similar to urban waste that, following the usual collection procedure, is deposited in the different recycling containers on the public road.

However, on the other hand, it is also possible to generate waste with more complex properties, which is why the organization has established formal contracts with **authorized managers**, so that waste categorized as hazardous is mostly managed properly from collection and transportation to its treatment, valorization, or disposal in a safety deposit.

In order for this to be carried out correctly by all the employees that make up the workforce, the Grupo has developed a **Management Procedure** in order to establish the treatment to be followed for the proper management of the waste generated during any process of the organization.

This waste is managed appropriately, highlighting the following actions:

- Registration, control, and separate storage of all hazardous waste and management of these through a certified provider
- Shredding of paper and confidential documents through an authorized manager.
- Collection of electronic waste for the minimization of WEEE waste.
- Management of sludge resulting from operations by an authorized provider, through the corresponding collection and subsequent treatment.

WASTE BY TYPE AND TREATMENT

Within this scope, and particularly for companies located in the Spanish domain, the main waste that can be generated during the development of the activity are those listed below:

TYPE OF WASTE (TN)	2023	2022
NON-HAZARDOUS WASTE		
Septic tank sludge	72,4	65,4
Mixed municipal waste	24,77	15,76
Paper and cardboard	2,8	0,6
Plastics	0,83	0,05
Wood	2,8	1,5
Empty containers	0	0,15
Metal containers	0,11	0,006
Plastic containers	0	0,7
HAZARDOUS WASTE		
Oil and fuel filters	0,6	0,6
Absorbents, filter materials, cleaning rags, and protective clothing contaminated by hazardous substances	0,5	0,5
Antifreeze containing hazardous substances	0,2	0,2
Containers with residues of hazardous substances or contaminated by them	1,4	1,4
Industrial waste	38,3	38,3
Aerosols	0,035	0,035
Lead batteries	1	1
Contaminated paper and rags	0,115	0,115
Solid, liquid, and gaseous fuels	385,6	385,6
Non-chlorinated mineral oils for engines, mechanical transmission, and lubricants	6,03	-
Other engine oils, mechanical transmission oils, and lubricants	1,8	-

4. ENVIRONMENTAL ISSUES

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4.6. BIODIVERSITY PROTECTION

4.4. SUSTAINABLE USE OF RESOURCES

With the aim of working in an environmentally friendly manner, Grupo GME makes responsible use of resources throughout the entire value chain. Therefore, the organization monitors all consumption associated with its activity.

RAW MATERIALS

For the organization, raw materials are considered to be all those materials that, with the corresponding process, are or become part of its offering. Thus, among the main raw materials of the Grupo, we find

those categorized as solid fuels, notably petroleum by-products, and those categorized as biomass, such as wood or other organic materials used as an energy source.

WATER

The consumption of water, which comes from the public network, is an essential element for GME, not only for operational functioning but also for the rest of the organization's needs. In this area, however, it is important to mention that the organization has water treatment plants for their reuse and, as previously indicated, has installed settling ponds for the collection of water, both those at risk and rainwater.

In the following table, therefore, the water consumption of the organization for the period covered by the report is shown:

WATER CONSUMPTION ¹	2023	2022 ²
Network water consumption	83.652 m ³	71.893 m ³
Well water consumption	2.581 m ³	1.935 m ³
Bottled water consumption	11,55 liters	18,12 liters

1. The companies GME Unipessoal, GME France SAS, GME Americas LLC, GME Hungary kft, García-Munté Enerji Limited, and GME Metals are not included because they rent warehouses or spaces and the information is not available. In this case, a calculation has been carried out considering the number of employees and their turnover, and it has been deemed that they are not significant. The companies GME Oceania, Cargoconnect SL, Techniques and Energy Promotions of the North SL, GME Recycling, and GME Senegal are also not included, as they do not have employees during the period and, therefore, no associated consumption.

2. The data has been modified for the year 2022.

ENERGY

Among the energy sources of the Group, we find **electricity**, which mostly comes from the public grid.

In this context, the organization is subjected annually to energy audits carried out by specialized companies, as well as preventive maintenance tasks and periodic reviews of operations to detect anomalies and incidents in the processes. Additionally, part of the electricity consumption comes from renewable sources, thus contributing to a significant reduction in associated pollution.

On the other hand, GME uses certain **fuels** for the operational processes of its activity, among which we find natural gas in fixed sources and gasoline in mobile sources.

In this way, the following table shows the different energy consumptions that GME has had during the period covered by the report:

ENERGY CONSUMPTION ³	2023	2022
Electricity consumption	10.959.499 kWh	10.090.759 kWh
Natural gas consumption for processes ⁴	3.951.875 kWh	4.962.691 kWh ⁵
Diesel consumption	3.418.973 kWh	3.685.968 kWh

3. The companies GME Unipessoal, GME France SAS, GME Americas LLC, GME Hungary kft, García-Munté Enerji Limited, and GME Metals are not included because they rent warehouses or spaces and the information is not available. In this case, a calculation has been carried out considering the number of employees and their turnover, and it has been deemed not significant. The companies GME Oceania, Cargoconnect SL, Techniques and Energy Promotions of the North SL, GME Recycling, and GME Senegal are also not included, as they do not have employees and, therefore, no associated consumption.

4. The consumption of natural gas is only related to the Huelva facility of the company García Munté Energía S.L.

5. The gas consumption data for the year 2022 has been modified.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND PREVENTION AND WASTE MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.5. CLIMATE CHANGE

Following its commitments in environmental matters, therefore, Grupo GME has a clear objective regarding climate change mitigation, although being fully aware of the hard work this entails. In this regard, the organization aims to pursue long-term objectives, among which the following stand out:

- Control and monitoring of environmental indicators.
- Search for more environmentally friendly alternatives.
- Strengthening preventive maintenance for the early detection of failures that may result in increased consumption.
- Periodic performance of energy efficiency audits.
- Training and awareness-raising of stakeholders.
- Calculation of the carbon footprint associated with the activity in all the countries in which it operates.

Specifically in relation to this last point, the organization conducts a thorough monitoring of the greenhouse gas emissions emitted, directly or indirectly, as a result of its activity in the facilities and operational centers of García Munté Energía S.L. These emissions are, therefore, estimated at 1,619.03 tons of CO₂ eq for scope 1 emissions and 449.17 tons of CO₂ equivalent for scope 2 emissions (1,865.38 tons of CO₂ eq for scope 1 and 208.11 tons of CO₂ eq for scope 2 in the year 2022 and 1,460.73 tons of CO₂ eq of scope 1 and 609.53 tons of CO₂ eq of scope 2 in the year 2021).

4.6. BIODIVERSITY PROTECTION

Due to the type of activity in which GME is focused, there is an impact on biodiversity. However, the organization is located in an urban environment, without facilities, work centers, or operations located within or adjacent to protected areas or high-value zones that could generate a significant impact on biodiversity.

Despite this, and in line with its objective of transitioning towards a more environmentally friendly business model, the Grupo is fully aware of the importance that natural ecosystems have for its business survival. In this way, and associated with the line of business that it is currently promoting, GME is working on implementing actions that allow it to somewhat compensate for its impact on biodiversity.



5.

SOCIAL ISSUES AND STAFF-RELATED MATTERS

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As mentioned previously, the Group has an **integrated policy** of quality, environment, and health and safety at work, through which it assumes commitments in these areas, specifically applicable to people and their management as listed below:

- Manage the opportunities that may arise, as well as eliminate hazards and reduce risks related to health and safety at work.
- Carry out actions that enhance the promotion of health and wellbeing of the workers.
- Focus continuous improvement processes on increasing the effectiveness of the Integrated Management System and, specifically, the protection of the organization's workers, establishing the necessary controls on resource inputs, internal procedures, and the outputs that may result.
- Achieve a high level of health and safety by complying with legal requirements and other current requirements in the field of occupational risk prevention.
- Establish active channels for information exchange and cooperation within the workforce in order to progressively and continuously improve the company's activity.

In this way, the organization maintains a firm commitment to the workers who make up its team, thus making personnel management a fundamental part of its sustained growth over time and the development of the maximum potential it could have as a company, with the average workforce during the period in question being 205 workers.



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5.1. EMPLOYMENT

WORKFORCE STRUCTURE

As of December 31, 2023, the GME Group has a total of 206 workers on staff (205 workers in 2022 and 192 workers in 2021), being:

- 148 men and 58 women.
- 142 workers are within the age range of 30 to 50 years, followed by 52 workers over 50 years old.

- 75 workers correspond to the professional category of administrative staff, followed by 74 workers included in the category of operators.

WORKFORCE SIZE ⁵ - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	1	1	7	9
	F	0	3	0	0	3
Between 30 and 50	M	20	24	7	48	99
	F	4	37	1	1	43
Over 50	M	17	3	2	18	40
	F	4	7	1	0	12
Total		45	75	12	74	206

For comparison, the data from the previous period:

WORKFORCE SIZE ⁵ - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	2	1	7	10
	F	0	2	0	0	2
Between 30 and 50	M	15	22	8	53	98
	F	7	35	2	1	45
Over 50	M	16	2	2	17	37
	F	4	7	2	0	13
Total		42	70	15	78	205



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Regarding each country, the corresponding breakdown is shown below:

SPAIN - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	1	1	5	7
	F	0	2	0	0	2
Between 30 and 50	M	12	16	1	37	66
	F	3	31	0	0	34
Over 50	M	12	2	2	10	26
	F	3	5	0	0	8
Total		30	57	4	52	143

MOROCCO - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	1	1
	F	0	0	0	0	0
Between 30 and 50	M	6	5	1	9	21
	F	1	5	0	1	7
Over 50	M	2	1	0	3	6
	F	0	1	0	0	1
Total		9	12	1	14	36

PORTUGAL - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	1	0	1
	F	0	0	0	0	0
Over 50	M	1	0	0	0	1
	F	0	0	0	0	0
Total		1	0	1	0	2



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Regarding each country, the corresponding breakdown is shown below:

FRANCE - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	2	0	2
	F	0	1	0	0	1
Over 50	M	1	0	0	0	1
	F	1	1	0	0	2
Total		2	2	2	0	6

ITALY - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	2	1	0	0	3
	F	0	0	1	0	1
Over 50	M	0	0	0	0	0
	F	0	0	1	0	1
Total		2	1	2	0	5

TURKEY - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	1	1
	F	0	1	0	0	1
Between 30 and 50	M	0	2	1	2	5
	F	0	0	0	0	0
Over 50	M	0	0	0	5	5
	F	0	0	0	0	0
Total		0	3	1	8	12



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Regarding each country, the corresponding breakdown is shown below:

HUNGARY - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	1	0	1
	F	0	0	0	0	0
Over 50	M	0	0	0	0	0
	F	0	0	0	0	0
Total		0	0	1	0	1

UNITED STATES - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	0	0	0
	F	0	0	0	0	0
Over 50	M	1	0	0	0	1
	F	0	0	0	0	0
Total		1	0	0	0	1

EMPLOYEES WITH DISABILITIES

During the period, object of this report, the organisation had 3 disabled employee on its staff, as shown below:

EMPLOYEES WITH DISABILITIES			
	MALE	FEMALE	TOTAL
2023	2	1	3
2022	0	1	1



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DISTRIBUTION OF CONTRACTS

Regarding hiring, GME promotes job stability, with 98% of contracts being permanent, as shown in the following table:

CONTRACTS - 2023				
CONTRACT	WORKDAY	MALE	FEMALE	TOTAL
Permanent	Full-time	146	46	192
	Part-time	0	10	10
Temporary	Full-time	2	1	3
	Part-time	0	1	1
Total		148	58	206

For comparison, the data from the previous period:

CONTRACTS - 2022				
CONTRACT	WORKDAY	MALE	FEMALE	TOTAL
Permanent	Full-time	141	47	188
	Part-time	0	11	11
Temporary	Full-time	4	1	5
	Part-time	0	1	1
Total		145	60	205



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STAFF SELECTION AND TERMINATION

All GME staff, as will be indicated later, is selected ensuring the principle of equality, with no discrimination based on origin, age, marital status, religion or political opinion, sexual orientation, or any other diversity parameter, based solely on aptitude conditions in the performance of duties.

On the other hand, during the period covered by the report, a total of 16 worker departures occurred across the entire Group (11 departures in 2022 and 5 departures in 2021), which are broken down by gender, age, and professional category in the table below:

LEAVES - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	1	0	0	1	2
	F	0	0	0	0	0
Between 30 and 50	M	1	0	0	5	6
	F	0	3	0	0	3
Over 50	M	0	0	0	4	4
	F	0	1	0	0	1
Total		2	4	0	10	16

For comparison purposes, the data from the previous year:

LEAVES - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	1	0	4	5
	F	1	2	0	0	3
Over 50	M	0	0	0	3	3
	F	0	0	0	0	0
Total		1	3	0	7	11



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COMPENSATION SYSTEM

The **Board of Directors** of the Group, consisting of a total of 6 men, has not earned remuneration for performing their duties as members of the Board of Directors. However, 2 of these members perform tasks as **Senior Management**, having received a total of 7,043,662 euros (85 7,918 € during the year 2022 and 1,551,652 € during the year 2021), with an average remuneration of 3,521,831 euros for the year 2023 (428, 959 euros of average remuneration in the year 2022).

On the other hand, the organization's compensations comply with the provisions of the various applicable collective agreements, always considering the functions performed and the professional trajectory of each worker. Therefore, regarding the rest of the organization's workforce, the following table shows the **average remunerations** broken down by gender, age, and professional category:

AVERAGE REMUNERATIONS - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	30.000	22.083	35.996	17.556	20.775
	F	-	17.504	-	-	17.504
Between 30 and 50	M	83.140	33.620	55.049	19.760	37.956
	F	44.982	27.334	35.945	5.648	28.533
Over 50	M	174.188	37.313	56.767	15.575	80.212
	F	103.760	37.350	51.434	-	58.867
Total		113.449	30.353	51.854	18.286	44.333

For comparison, the data from the previous period::

AVERAGE REMUNERATIONS - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	-	27.000	26.365	16.720	19.740
	F	-	15.387	-	-	15.387
Between 30 and 50	M	85.178	44.179	76.081	16.808	38.477
	F	27.781	24.953	9.363	3.914	24.233
Over 50	M	160.256	42.358	50.813	15.204	81.322
	F	98.929	35.960	33.665	-	54.982
Total		105.522	32.379	54.846	16.278	43.013



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However, due to the differences that exist between the various countries in which the Group operates, the average remunerations of the workers are shown below based on their origin:

SPAIN, PORTUGAL, FRANCE, ITALY, AND UNITED STATES

AVERAGE REMUNERATIONS - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	30.000	22.083	35.996	20.304	23.323
	F	-	22.500	-	-	22.500
Between 30 and 50	M	106.643	37.929	75.117	22.560	44.839
	F	45.349	28.098	35.945	-	29.588
Over 50	M	176.809	44.929	56.767	22.315	103.366
	F	103.760	37.965	51.434	-	61.019
Total		127.736	31.985	59.708	22.270	51.436

HUNGARY, TURKEY, AND MOROCCO

AVERAGE REMUNERATIONS - 2023						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	-	-	-	9.311	9.311
	F	-	7.513	-	-	7.513
Between 30 and 50	M	36.133	23.156	28.293	11.959	21.527
	F	43.878	22.754	-	5.648	23.256
Over 50	M	154.536	22.080	-	8.835	30.596
	F	-	33.042	-	-	33.042
Total		60.588	22.578	28.293	10.317	23.525



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Compared to the previous year:

SPAIN, PORTUGAL, FRANCE, ITALY, AND UNITED STATES

AVERAGE REMUNERATIONS - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	-	27.000	26.365	18.600	21.671
	F	-	-	-	-	-
Between 30 and 50	M	96.778	46.985	73.114	22.019	44.385
	F	42.562	25.449	11.975	-	26.446
Over 50	M	164.624	42.358	50.813	21.322	104.677
	F	98.929	35.960	48.384	-	57.985
Total		122.949	33.356	53.423	21.526	50.528

HUNGARY, TURKEY, AND MOROCCO

AVERAGE REMUNERATIONS - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATORS	TOTAL
Under 30	M	-	-	-	12.019	12.019
	F	-	15.387	-	-	15.387
Between 30 and 50	M	53.277	31.553	79.048	7.756	25.899
	F	16.695	8.091	6.751	3.914	12.219
Over 50	M	94.728	-	-	9.765	18.262
	F	-	-	18.946	-	18.946
Total		41.624	23.582	56.981	8.491	21.600



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GENDER PAY GAP

The gender pay gap is defined as the fact that women earn lower wages than men for performing work of equal value. In this regard, wage differences are calculated as follows:

$$\text{Wage gap} = \left(\frac{\text{Men's remuneration} - \text{Women's remuneration}}{\text{Men's remuneration}} \right)$$

In this way, taking into account the average remunerations of individuals belonging to each of the professional categories considered, the result of the overall wage gap for Grupo GME is 29% (36% in 2022 and 29% in 2021).

GENDER PAY GAP - 2023			
CATEGORY / GENDER	MEN	WOMEN	PAY GAP
Executives and middle management	121.465	74.371	39%
Administrative staff	33.604	28.290	16%
Sales staff	53.487	43.690	18%
Operators	18.438	5.648	69%
Total	48.396	34.177	29%

For comparison, the data from the previous period:

GENDER PAY GAP - 2022			
CATEGORY / GENDER	MEN	WOMEN	PAY GAP
Executives and middle management	123.928	53.653	57%
Administrative staff	42.717	26.269	39%
Sales staff	66.967	21.514	68%
Operators	16.441	3.914	76%
Total	48.184	30.600	36%

In this regard, it is important to emphasize that the previous results, both for each of the categories considered and the total, are based on the average remunerations of all the countries in which Grupo GME operates, so the following should be taken into account:

- The salaries of the countries are very different, so the average remunerations in each of them are very different, being lower in Eastern Europe, Asia, and Africa than in the rest of Europe and the United States.
- In some countries, especially in Eastern Europe, Asia, and Africa, the workforce is mostly represented by men, which affects the global results.

Finally, although in this same area, it should be noted that there are no payments to long-term savings provision systems.



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5.2. WORK ORGANIZATION

WORKING TIME

As established by the current legislation and applicable collective agreements, with the most notable being the Solid Fuels Trade Agreement, the organization of work is the company's authority and responsibility, with the total working hours never exceeding 1792 effective hours per year and always respecting the minimum daily and weekly rest periods.

ABSENTEEISM

Grupo GME recognizes the problem associated with absenteeism and is fully aware that its reduction involves both an increase in the worker's presence at the workplace and the correct organization of the company, along with adequate conditions in terms of health and safety to effectively protect the physical and mental health of employees.

The following table shows the absenteeism data of the Group:

DAYS OF ABSENTEEISM	
2023	1.594
2022	955

* Absences due to work accidents and temporary incapacity are considered.

WORK DISCONNECTION

The current technological development allows communication between workers and their work environment through digital devices regardless of time and place, but there is usually an abusive use of these mechanisms, confusing work time with rest time. Therefore, in order to ensure respect for rest time, leaves, and vacation periods, as well as the family and personal privacy of workers, GME guarantees digital disconnection, although at the moment, there is no formalized policy.

RECONCILIATION

The Group considers its main asset to be its professionals, so for the organization, it is essential to promote the reconciliation of work, family, and personal life among all the workers that comprise it. Thus, some of the best practices in this area have been gradually introduced, highlighting flexible working hours and intensive workdays during the summer months.

GME has also developed a **Remote Work Policy** since 2020, with the aim of regulating remote work for all workers who carry out their professional activity with physical and continuous presence, as well as helping direct supervisors and team members understand the work system described in this document, as well as the rights and responsibilities associated with it.



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5.3. HEALTH AND SAFETY

One of the top priorities of Grupo GME is the protection of the health and safety of all workers, as indicated in the **Code of Ethics**. Therefore, policies and procedures have been adopted to ensure compliance with all legal requirements and other regulatory aspects related to occupational risk prevention, as well as with industrial safety standards.

Additionally, and within the framework of the Integrated Management System, the organization has integrated Occupational Risk Prevention into this system, which has been certified since 2023 under the standards of **ISO 45001** as a demonstration of commitment to the health and safety of the people.

On the other hand, the Group has an **Emergency Plan** which, associated with a preventive planning approach, aims to define the sequence of actions to be developed for the initial control of emergencies that may occur, optimally planning the use of human organization and the technical means provided to minimize the possible consequences that may arise from an emergency situation.

As full aware that compliance with the aforementioned is the result of the cooperation and commitment of all the people in the Group, the corresponding procedures have been implemented so that all workers are **informed and trained** properly, either at the time of their incorporation into the company or periodically when changes occur that require it, especially those workers responsible for the loading and unloading of materials.

For this reason, GME has and maintains updated **written procedures** associated with the different tasks carried out in the organization, where the specifications of each are described and the most relevant aspects in terms of health and safety are detailed.

Similarly, the organization has graphic documentation associated with this content, among which the **safety brochure** stands out, and its dissemination among all the workers that make up the workforce, regardless of the position they hold and the functions they perform.

Additionally, and in line with this same area, GME offers a series of social benefits to the workers to promote the acquisition of **healthy lifestyle habits**, among which the provision of private health insurance and regular access to fruits within the offices and workplaces stand out.

ACCIDENT RATE

Below are the main accident data of the organization that have occurred throughout the year 2023:

ACCIDENT DATA - 2023			
	MEN	WOMEN	TOTAL ⁷
Accidents without leave	0	0	0
Accidents with leave	2	0	2
Days of leave	223	0	223
Occupational illnesses	0	0	0
Accident frequency ⁷	0,011	0	0,011
Severity index ⁸	0,008	0	0,008

For comparison, the data from the previous period:

ACCIDENT DATA - 2022			
	MEN	WOMEN	TOTAL ⁷
Accidents without leave	0	0	0
Accidents with leave	3	0	3
Days of leave	92	0	92
Occupational illnesses	0	0	0
Accident frequency ⁷	0,016	0	0,016
Severity index ⁸	0,032	0	0,032

7. Significant accidents have only been recorded in the companies García Munté Energía S.L. and GME Woodpellets S.L.

8. Accident frequency = No. of accidents with work leave x 10 / Total no. of hours worked.

9. Severity index = No. of work accidents with leave / No. of days of leave.



5. SOCIAL ISSUES AND STAFF-RELATED MATTERS

5.1. EMPLOYMENT

5.2. WORK ORGANIZATION

5.3. HEALTH AND SAFETY

5.4. SOCIAL RELATIONS

5.5. TRAINING

5.6. UNIVERSAL ACCESSIBILITY

5.7. EQUALITY

5.4. SOCIAL RELATIONS

Internal communication at GME is managed primarily by the Human Resources department, although also by the various departments or areas that make up the organization.

In this regard, the organization is committed to open and reciprocal communication with all the workers that make up the workforce, and despite the absence of legal representation for workers, the Grupo is committed to communicating the relevant information through regular meetings and other internal communication channels such as mobile applications or instant messaging platforms.

Among these, it is worth highlighting the internal whistleblowing channel, which will be explained later, where workers can communicate, in a

5.5. TRAINING

For Grupo GME, training is a tool to promote the personal and professional development of workers and thus meet the needs of improving their performance or adapting their knowledge and skills towards achieving the set goals. In order to properly address this, an **internal procedure** has been developed to provide a method that allows the identification of the training needs of each of the employees of the Grupo, as well as to manage, execute, and evaluate the training actions promoted.

In order to comply with the provisions of the organization's training plan and, in addition, to be able to monitor the training actions that are being implemented, GME has an internal training platform through which workers can promote their professional growth and development.

In this same vein, it is worth mentioning that any worker who decides to undertake a training action on their own initiative can make the proposal to their direct supervisor, who will discuss the matter with the Human Resources department to analyze the feasibility of its implementation.

On the other hand, equally noteworthy, the organization encourages **team meetings** between the different workers and their direct supervisors, in order to maintain open communication and the continuous exchange of information and feedback between both parties.

completely confidential manner, any act of non-compliance that occurs within the organization.

Likewise, all staff members act as effective members in the work teams that are formed, carrying out assigned tasks, cooperating and helping others, being sensitive to the needs of others, having a willingness to learn, sharing knowledge, and being positive.

Specifically, all workers belonging to subsidiaries within the Spanish scope are covered by applicable agreements. In the case of international subsidiaries, the existence of collective agreements is not mandatory.

In this way, the following table shows the data related to the training hours carried out within the organization during the period covered by the report:

TRAINING HOURS - 2023					
	EXECUTIVES AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	SALES STAFF	OPERATIVES	TOTAL
2023	779	1.575	49	431	2.834
2022	974	3.891	4	1.895	6.763 ¹⁰

10. For the companies GME Turkey, GME France, GME Portugal, GME Americas, and GME Hungary, no training sessions have been conducted.

11. For the companies GME Turkey, GME Americas, and GME Hungary, no training sessions have been conducted.



5. SOCIAL ISSUES AND STAFF-RELATED MATTERS

5.1. EMPLOYMENT

5.2. WORK ORGANIZATION

5.3. HEALTH AND SAFETY

5.4. SOCIAL RELATIONS

5.5. TRAINING

5.6. UNIVERSAL ACCESSIBILITY

5.7. EQUALITY

5.6. UNIVERSAL ACCESSIBILITY

Within its commitment to people, Grupo GME works for the most vulnerable groups, dedicating efforts to promote and enhance inclusion throughout the entire value chain of the organization. Similarly, regarding accessibility, all the company's workplaces comply with the provisions

5.7. EQUALITY

Grupo GME aims to ensure compliance with all aspects of Law 3/2007 of March 22, which aims to achieve effective equality between women and men in the workplace. The organization, through its **Code of Ethics**, declares its commitment to the development and implementation of values and policies that integrate equal treatment and opportunities without discrimination, ensuring and maintaining workplaces free of inequalities, where the dignity of workers is respected and personal development is facilitated.

In the same way, GME is in the process of developing and subsequently approving an Equality Plan in order to guarantee equal treatment and opportunities between men and women in the workforce, committing to ensuring that all workers carry out their activities in a professional, safe, and discrimination-free environment, which promotes equal opportunities in employment and prohibits discriminatory practices of any kind.

In this same area, and aligned with the content of the Equality Plan, selection and internal promotion processes are implemented from a gender perspective. Thus, staff recruitment in the organization is determined by recruitment and selection procedures to ensure equal opportunities between men and women.

On the other hand, in addition, the Group has a **Protocol for the prevention and action against workplace harassment**, with the main objective of implementing measures to prevent, avoid, and eradicate workplace

of the current legislation on the matter, addressing all physical barriers that may hinder the integration of these individuals and implementing measures to help them feel fully part of the system.

harassment, determining the necessary actions for the investigation, prosecution, and sanction of such behaviors in case they occur, providing workers with the appropriate procedure to file complaints and reports associated with the implementation and dissemination of this document.

Finally, as part of its commitment to equal treatment and opportunities without discrimination, GME includes all types of conditions subject to diversity, among which it is worth highlighting those based on race, ethnicity, gender, age, sexual orientation, religion, disability, or any other situation that makes the subject susceptible to inclusion in a minority group.



6.

HUMAN RIGHTS



6. HUMAN RIGHTS

Grupo GME demonstrates a strong commitment to ensuring respect for human rights. In addition to complying with the requirements of the current legislation applicable to it, the company is closely committed to respecting the human rights internationally recognized in the International Bill of Human Rights and the principles related to the rights established by the International Labour Organization concerning the Fundamental Principles and Rights at Work and the eight Fundamental Conventions that develop them.

The organization identifies and assesses the risks in the area of human rights based on the geographical context in which it is located and the business relationships in its value chain. For this, people are the fundamental pillar on which the business is built, so it is of great importance to establish the ethical principles and actions that should guide each step, creating a work environment characterized by personal responsibility, commitment, integrity, loyalty, and respect. In this regard, through its **Code of Ethics**, the Group details the basic concepts of GME's policies and procedures that must be known and applied by all administrators, managers, employees, and collaborators of the organization. Specifically, this document provides a framework to follow, with the most notable being those listed below:

- The employees and collaborators of the organization must comply with the laws, actively cooperating with administrative, police, and judicial authorities, if necessary, and must be informed at all times of the content of the legal provisions applicable to their area of activity.
- The organization respects and promotes free, fair, and honest competition, demonstrating its absolute and highest-level commitment to compliance with competition regulations in all jurisdictions where it is present.
- Sustainable conduct extends beyond respect for the environment and health and safety standards at work, so the organization is committed to the efficient use of resources in accordance with the regulations applicable to its activity.

In the same way, as mentioned previously, GME guarantees **equal opportunities** and diversity management within the organization, as this is a fundamental element of its corporate identity, since there is continuous control and monitoring to ensure these premises.

The organization does not apply discriminatory criteria of any kind during its internal processes, regardless of their purpose. Therefore, and especially during processes related to people management, the organization relies solely on the objectivity of the skills and worth of its employees, both in

the selection and hiring processes of new professionals and in internal promotion processes, including training actions and salary compensation.

In this same vein, the employees and collaborators of the organization must interact with each other and with third parties with **respect and consideration**, excluding all discrimination for any reason and maintaining a work environment free from harassment or intimidation.

On the other hand, beyond ensuring compliance with current regulations, GME supports the right to exercise freedom of **association and collective bargaining**, respecting the right of workers to freely join the union section they deem appropriate, eliminating any type of discrimination against those who may engage in this type of activity.

Likewise, it expresses its total rejection of **child labor and forced or compulsory labor**, and therefore does not engage with any collaborators who impose employment conditions that violate the law.

Finally, in order to comply with the laws, regulations, and company policies applicable to their work, all professionals who make up the GME workforce are responsible for knowing and seeking advice when necessary, highlighting the creation of the Ethics Committee. This Committee, in turn, meets periodically to ensure compliance with the policies and procedures in the matter, as well as to promote other prevention and control actions for cases of violation.

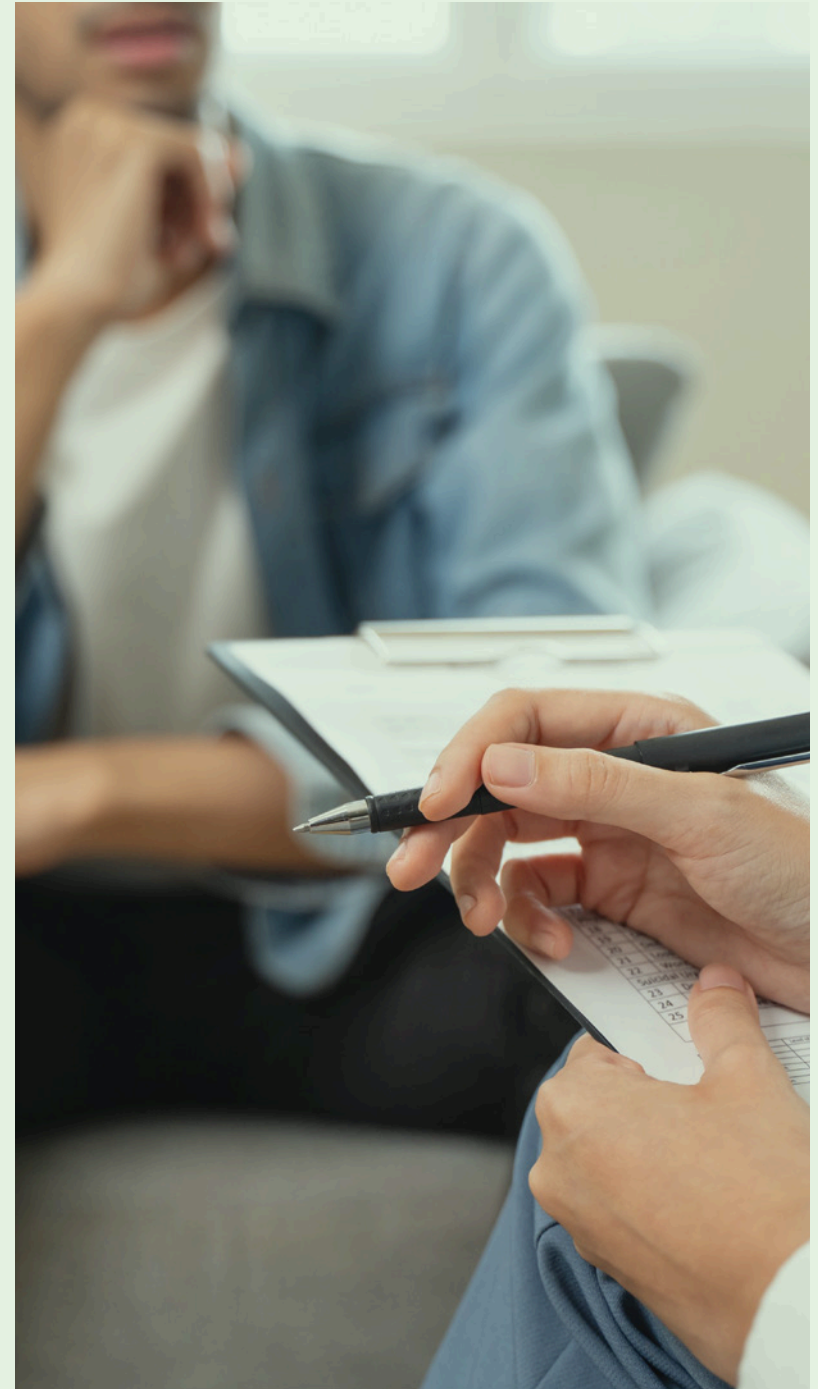
In line with this, GME has established **reporting channels**, both internally and externally, to confidentially and without fear of retaliation, report any non-compliance with the mentioned principles. However, all complaints must be made in good faith and not based on assumptions, so they must all be submitted through the systematic process established in an internal procedure.

In this regard, it is worth mentioning that during the period covered by the report, the year 2023, the Grupo did not receive any complaints of any kind regarding human rights violations, as was the case in the previous year.



7.

CORRUPTION AND BRIBERY



7. CORRUPTION AND BRIBERY

PREVENTION OF CORRUPTION, BRIBERY, AND MONEY LAUNDERING

Within the framework of the commitment to strict compliance with applicable laws, as well as with the integrity and transparency that guide its actions, the organization considers integrity an essential part of its corporate culture and values, as reflected in the main policies, protocols, and procedures of the organization.

In this regard, the Group carries out the identification and assessment of potential risks of committing criminal offenses as defined in the relevant regulations applicable to its activities, having developed a **Criminal Risk Prevention Model** for their prevention which includes the necessary procedures, internal regulations, and monitoring and control activities, as well as training and follow-up.

Related to the above, and as part of a whole, the organization is governed by the basic principles of action established in the applicable Code of Ethics. Through this, GME aims to conduct business under the highest standards of ethics, honesty, and integrity, recognizing the important role played by all the workers who make it up.

Specifically in the prevention of money laundering and the financing of terrorism, the Code of Ethics states that the organization establishes relationships with clients, partners, and other business collaborators based solely on their professional competence, and must adopt appropriate compliance measures in those operations or activities where any type of risk in this area is identified.

In this way, and considering the importance that this aspect should have, GME has developed a **Manual for the Prevention and Action against Money Laundering** in order to establish the necessary rules and procedures for compliance with what is established in the current legislation regarding the prevention and action against money laundering, as well as to prevent it from being used in the financing of terrorism or other criminal activities.

In turn, within the Code of Ethics, it is also emphasized that all staff must perform their work loyally, prioritizing the company's interests over their own and avoiding activities, relationships, or circumstances in which conflicts of interest may arise.

Additionally, in this same document, regarding the prevention of **corruption and bribery**, there is a total prohibition on offering any type of illicit advantage to individuals from other companies in order to favor the contracting or acquisition of the organization's services.

In order for all these basic principles of action contemplated in the Code of Ethics to be materialized and extended throughout the organization's value chain, the Group makes use of the different communication channels it has enabled to inform partner companies and clients, encouraging all of them to integrate these into their own structure.

On the other hand, although aligned with the above, GME has developed an Anti-Corruption Policy, which is mandatory for all administrators, executives, employees, and collaborators of the Group, and aims to develop the principles and values present in the Code of Ethics related to the organization's commitment to preventing corruption, as outlined in the aforementioned document.

This policy establishes criteria and procedures to prevent acts of corruption, as well as conflicts of interest that may arise in the ordinary and commercial activities carried out by the staff or other linked collaborators.

Similarly, the organization has a **Competition Policy**, also applicable to administrators, executives, and employees, in order to establish criteria and procedures to prevent and detect early acts and behaviors that may restrict competition in commercial relationships and could lead to administrative, civil, and even criminal sanctions.

Furthermore, the **protection of personal data** is of paramount importance to the Group, and as part of its business activities, it is committed to ensuring the protection of personal data of its employees, suppliers, and customers, whether during the collection, treatment, storage, or transfer of such data.



7. CORRUPTION AND BRIBERY

Finally, in order to ensure full and effective understanding of the provisions established in the documents governing the organization, GME is committed to keeping all the workers that make up the workforce **informed and trained**. Specifically, in addition to conducting training activities on the subject for administrators, managers, and employees, the organization has established internal procedures centralized by the previously mentioned **Ethical Committee**, among which the following stand out:

- Identify the activities of the organization within which crimes that need to be prevented may be committed.
- Establish, develop, cohesion, and disseminate the protocols and procedures that specify the process of forming the will, adapting decisions, and executing them.
- Foresee the company's training obligations in relation to the organization's ethical principles, zero tolerance towards criminal or unethical behaviors, and the procedures available to act against them.
- Enable and manage channels that allow the communication of possible risks, incidents, or non-compliance within the organization, directing and documenting their investigation.
- Act as a consultative body on the functioning of the organization's policies and procedures.

Finally, and to date, it should be emphasized that there have been no recorded cases of corruption and bribery in the organization.

CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ENTITIES

Within the Group's long-term strategic projects are also those related to the commitment to contribute to creating a better society, promoting aspects such as medical research, culture, art, education, and professional development, among others. However, in any case, compliance with the aforementioned is also ensured before initiating any collaboration.

During the year 2023, the Group made contributions to foundations and non-profit entities totaling €26,264 (€19,670 in 2022 and €22,510 in 2021). Additionally, with the aim of promoting sports in the social sphere, the Group participates whenever possible in sponsoring sporting events.



8 ■

INFORMATION ABOUT THE COMPANY

**8.1. COMMITMENT TO SUSTAINABLE
DEVELOPMENT**

8.2. SUBCONTRACTING AND SUPPLIERS

8.3. CONSUMERS

8.4. TAX INFORMATION



8. INFORMATION ABOUT THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

8.2. SUBCONTRACTING AND SUPPLIERS

8.3. CONSUMERS

8.4. TAX INFORMATION

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

The commitment of Grupo GME in terms of social responsibility is to work towards sustainable development, understanding this as the balance between economic results, the positive social impact it brings to the environment, and the conservation of the environment, from a cross-cutting approach and with value contribution to society as a whole.

RELATIONSHIP WITH STAKEHOLDERS

On one hand, within the activities and services it develops, the Group is fully committed to relating and interacting with entities or groups of people it can significantly include, and whose actions, in turn, may have some impact on the organization's ability to successfully develop its strategy and achieve its objectives.

To this end, the organization seeks to facilitate and maintain a dialogue with its stakeholders, implementing cooperative actions with the environment, facilitating and maintaining an open relationship with interested parties, which it articulates through different channels and means of communication, with the future aim of initiating new association links.

- The organization provides continuous training and promotes quality employment to keep the workers who make up its workforce motivated.
- Relationships with shareholders are constantly managed to ensure the long-term success of the organization.
- The organization must attract and retain customers by offering products and services that meet their needs, always providing excellent service through constant customer care.
- Supplier companies must provide the necessary resources for the organization to carry out its activities, so it is vitally important to establish trusting relationships with them.
- The organization works to add value to the product and service and go beyond competing companies.

COMMITMENT TO SOCIETY

GME contributes to sustainable development through its activity, being particularly relevant in the continuous generation of quality, permanent employment with compensation that considers not only people but also business successes.

Similarly, it defines strategies for the development and implementation of new technologies and product innovation, which allow it to enhance its competitiveness in a changing environment, although the Grupo has not experienced significant changes.

Likewise, the organization's activity promotes industrial development for both small and medium-sized enterprises, which are the backbone of the local fabric where it operates.

Furthermore, the organization is fully committed to making a positive impact on the environment in which it operates, encouraging all workers who make up the workforce to get involved and actively participate in the sustainable development of local communities. In this way, the Grupo collaborates with organizations, within its capabilities, such as those listed below:

- Sponsorship of sports teams.
- Integration of vulnerable groups.

Regarding climate change, GME tries to combat it and contribute to the cause concerning the consumption of natural resources and the generation of pollutants and waste, as previously discussed.

Finally, it should be noted that Grupo GME is in harmony with the environment in which it operates regarding the relationships maintained with societal actors, collaborating and supporting their economic development, as well as promoting the use of products derived from biomass, having the Sure certification and recently investing in projects that work with these materials.



8. INFORMATION ABOUT THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

8.2. SUBCONTRACTING AND SUPPLIERS

8.3. CONSUMERS

8.4. TAX INFORMATION

8.2. SUBCONTRACTING AND SUPPLIERS

As part of its corporate strategy and aligned with the commitments established in the **Code of Ethics**, GME places special emphasis on the development and maintenance of a responsible value chain. As indicated, the organization intends to maintain a constant dialogue with all stakeholders, including supplier companies and external collaborators.

Specifically, and in line with the above, the processes for selecting supplier companies of the Group are based on criteria of impartiality, objectivity, quality, timeliness, and cost. In turn, the administrators, executives, and employees of the organization must commit to actively promoting these criteria among all their collaborators, providing them with the necessary information and encouraging them to subscribe to ethical clauses through the contractual relationships that may be established.

In this same vein, the organization has developed a **Purchasing Policy** with the aim of verifying the suitability of suppliers and subcontractors to supply raw materials, materials, and other services in accordance with the quality requirements defined by the organization, as well as the objective of defining the operation for communicating environmental requirements to collaborating companies that generate significant environmental aspects.

Aligned with its objective of diversifying towards more sustainable products and services, as previously mentioned, GME Woodpellets has introduced biomass into its product portfolio.

In this regard, the organization promotes raw materials with PEFC certification in order to ensure forest sustainability with a local perspective that generates benefits throughout the value chain.

Therefore, as a general rule, all suppliers and subcontractors of the Grupo are subject to prior approval before the first purchase and continuous evaluation thereafter, with the aim of ensuring the supply capacity according to the established requirements and verifying their compliance over time through questionnaires. To this end, Grupo GME regularly uses a procedure for the evaluation of suppliers, where the assessment criteria are specified, among which environmental aspects stand out, among others.

Finally, although the organization shows a commitment to integrating aspects related to sustainability, as indicated, it does not specifically carry out audit processes on supplier companies with which it establishes some type of relationship.

8.3. CONSUMERS

HEALTH AND SAFETY OF CONSUMERS

In accordance with the **Code of Ethics**, GME complies with the current legislation on data protection regarding the acquisition, maintenance, and use of personal data, and the workers with access to this information only use it for the purpose for which it was collected, complying with the highest levels of confidentiality.

On the other hand, although in this same area, the Group is certified in **ISO 9001**, which is associated with the Integrated **Policy of quality**, environment, and health and safety at work, through which the organization assumes the following commitments in terms of quality:

- Focus continuous improvement processes on increasing the effectiveness of the Integrated management system and, specifically, the quality of services, by establishing the necessary controls on resource inputs, internal procedures, and any outputs that may arise.
- Establish active channels of information exchange and cooperation with all stakeholders in order to progressively and continuously improve the company's activity.



8. INFORMATION ABOUT THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

8.2. SUBCONTRACTING AND SUPPLIERS

8.3. CONSUMERS

8.4. TAX INFORMATION

Therefore, **quality** is an intrinsic attribute of GME, encompassing all the organization's activities with the aim of acting efficiently in this area, both in products and services, as well as in occupational risk prevention and environmental protection.

Therefore, despite the importance of the aforementioned, the organization considers its main asset to be its people, with personalized attention tailored to the needs of each client, as well as advice based on previous knowledge and experiences, being fundamental for improving the performance of its activity.

COMPLAINT AND INCIDENT SYSTEMS

In terms of customers, GME has a **complaint system** fully adapted to each of the markets where it is present.

8.4. TAX INFORMATION

The Grupo GME, through its Board of Directors, formulates the annual accounts and the management report, which are subsequently approved. In this line, the most significant indicators regarding the organization's tax information are shown below:

PROFITS OBTAINED BEFORE TAXES		
COUNTRY	2023	2022
Spain	35.516.840	67.488.243
Morocco	1.512.446	1.018.723
Portugal	10.218	9.781
France	275.480	357.685
Italy	124.210	452.659
Hungary	12.306	269.880
Turkey	1.074.936	4.400.216
United States	171.893	283.465
New Zealand	100.015	541.756
Total	35.740.259	74.822.410

The business is also fully integrated within the organization's value chain, which ensures the recording of complaints made (28 complaints during the year 2023, 47 complaints during the year 2022, and 54 complaints during the year 2021), as well as their analysis and evaluation through their evolution over time and the response of the implemented measures.

In this same line, the organization establishes effective guidelines to collect, analyze, and use information about customer satisfaction. In this regard, it has developed a satisfaction survey based on product and service quality, which is made available to customers, taking into account compliance with the requirements that the product or service must meet, and the fulfillment of the needs and expectations to be satisfied, in order to move towards continuous improvement.

PROFITS OBTAINED BEFORE TAXES		
COUNTRY	2023	2022
Spain	8.676.732	20.555.454
Morocco	474.957	436.595
Portugal	20.896	19.621
France	89.699	144.840
Italy	45.941	167.422
Hungary	9.923	12.837
Turkey	475.151	1.692.814
United States	82.505	3.572
New Zealand	38.560	210.655
Total	9.815.969	23.243.810

PUBLIC SUBSIDIES RECEIVED

During the fiscal years 2023 and 2022, no subsidies have been received



9.

GRI CONTENT INDEX



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION
ORGANISATION			
DESCRIPTION OF THE BUSINESS MODEL	Corporate scope (Name of the organisation; activities, brands, products and services; location of the headquarters; location of its operations; ownership and legal form; Markets served)	2-1a, 2-1b, 2-1c, 2-1d, 2-6a, 2-6b	3
	Organisation and structure, (Size of the organisation. Holdings in Group companies)	2-9a	3
	Objectives, strategies, policies the Group applies and their results	2-23a, 2-23b, 2-24a	3
MAIN RISKS	Business relationships, products or services that could have a negative impact in this scope. Main impacts, risks and opportunities	2-6c	3
	How such risks are managed, explaining the procedures used to detect and assess them	2-25a, 2-25a, 103-3	3
	Impacts detected, (breakdown of the risks, in particular, in the short-, medium- and long-term)	2-25a	3
THE ENVIRONMENT			
ENVIRONMENTAL MANAGEMENT	Current and expected impact of the company's activities on health and safety	2-24a, 2-27b, 2-27c, 201-2, 3-3	4
	Procedures for assessment or environmental certification		
	Resources used to prevent environmental hazards		
	Application of the principle of precaution, measures to prevent, reduce or remedy carbon emissions that have a serious impact on the environment		
POLLUTION	The amount of provisions and guarantees for environmental hazards	305-7a	4
	Measures to prevent, reduce or remedy carbon emissions that have a serious impact on the environment		
CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT	Measures to prevent, recycle, reuse and other ways of recovering and eliminating waste; actions to combat food waste	306-1a, 306-2a, 306-2b, 306-3a, 306-3b, 306-4a, 306-4b, 306-4c, 306-5a, 306-5b, 306-5c	4
SUSTAINABLE USE OF RESOURCES	Water use and supply according to local restrictions	303-1a, 303-1c, 303-4a, 303-5a	4
	Supply of raw materials and measures adopted to improve the efficiency of their use	301-1a	4
	Direct and indirect energy supply, measures adopted to improve energy efficiency	302-1e, 302-2a, 302-4a, 302-4b, 302-5	4
	Supply of renewable energies	302-3	4



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION
THE ENVIRONMENT			
CLIMATE CHANGE	The important elements related to the greenhouse gases emissions generated as a result of the company's activities, including the use of the goods and services produced	305-1a, 305-1e, 305-2a, 305-2e, 305-3a, 305-3f	4
	Measures adopted to adapt to the consequences of climate change	N/A	4
	Goals for reduction voluntarily set for the medium- and long-term to reduce greenhouse gas emissions and the measures implemented for such purpose	305-5a, 305-5d	4
PROTECTING BIODIVERSITY	Measures adopted to protect and restore biodiversity	304-1a, 304-3a	4
	Impact caused by the activities or operations in protected areas	304-2a, 304-2b	4
INFORMATION ABOUT SOCIAL ISSUES AND THOSE RELATED TO THE STAFF			
EMPLOYMENT	Total number and assignment of employees by gender, age, country and job category	2-7a, 2-7d, 2-7e, 405-1b	5
	Total number and assignment of types of employment contracts	2-7b	5
	Annual average permanent, temporary and part-time contracts by gender, age and job category	N/A	5
	Number of dismissals by gender, age, and job category	N/A	5
	Average remuneration and its development by gender, age and job category or equivalent value	2-19a, 401-2	5
	Pay gap: remuneration for the same jobs or average of the company	405-2a	5
	Average remuneration of the directors and executives, including their variable remuneration, in diem expenses, compensation	2-19a	5
	Contributions to long-term pension schemes	N/A	5
	Implementation of work disconnection	201-3, 401-3	5
	Disabled employees	405-1	5
WORK ORGANISATION	Number of absenteeism hours	403-2	5
	Measures for work and life balance	401-3a, 401-3b	
HEALTH AND SAFETY	Health and safety conditions in the workplace	403-1a, 403-2a, 403-4a, 403-4b, 403-5a, 403-6a, 403-7a	5
	Occupational accidents, in particular their frequency and seriousness, and occupational illnesses, broken down by gender	403-9a, 403-10a	5



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION
INFORMATION ABOUT SOCIAL ISSUES AND THOSE RELATED TO THE STAFF			
SOCIAL RELATIONS	Organisation of social dialogue including procedures to inform the staff and question them and negotiate with them	402-1a, 402-1b	5
	Percentage of employees covered by a collective bargaining agreement by country	2-30a, 2-30b	5
	Balance of the collective bargaining agreements, in particular in the field of health and safety in the workplace	407	5
TRAINING	Policies implemented in the field of training	404-2a, 404-2b	5
	Total number of training hours by job category	404-1a	5
UNIVERSAL ACCESSIBILITY	Measures adopted to ensure accessibility of the most vulnerable groups	N/A	5
EQUALITY	Measures adopted to promote equal treatment and opportunities between men and women	406-1	5
	Equality Plans	N/A	5
	Measures adopted to promote employment	N/A	5
	Protocols to prevent sexual harassment and due to gender, integration and universal accessibility of disabled persons	N/A	5
	Policy to prevent all kinds of discrimination	406-1a	5
	Diversity management	N/A	5
INFORMATION ABOUT RESPECT OF HUMAN RIGHTS			
HUMAN RIGHTS	Application of due diligence procedures related to human rights	2-23a, 2-23b, 2-23e, 2-23f, 410-1a	6
	Prevention from risks of violation of human rights	412-2, 412-3	6
	Measures to diminish, manage and remedy possible abuses committed	3-3, 412-2b	6
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9. GRI CONTENT INDEX

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