



NON-FINANCIAL INFORMATION STATEMENT 2024

GARCÍA-MUNTÉ ENERGÍA SL
AND DEPENDENT COMPANIES

ANNUAL PERIOD ENDED DECEMBER 31, 2024

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1. INTRODUCTION

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

One of the novelties introduced by Law 11/2018 is that, within three years, the Law will also apply to companies with more than 250 employees. In this manner, and observing the trend, many companies are assuming the responsibility of presenting the non-financial information statement.

Through the present document, García Munté Energía S.L. (hereinafter GME or the Group) aims to voluntarily report on environmental, social, and personnel-related matters, concerning human rights, as well as the fight against corruption, bribery, and on society itself, which are relevant to the organization in the execution of its core business activities.

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

Thus, the scope of this document will focus on García Munté Energía S.L. and dependent companies, covering the fiscal year commencing January 1, 2024, and concluding December 31, 2024. The reporting period will henceforth be annual.

The information within this report has been verified by Grant Thornton S.L.P, acting as an independent verification service provider, in accordance with the revised text of Article 49 of the Commercial Code, as stipulated by Law 11/2018.



2.

CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY



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2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.1. SCOPE

As stated, the objective of this document is to report on all matters pertaining to the Group, such that the scope

of this document encompasses all dependent companies listed in the Consolidated Accounts, which are as follows:

COMPANY	REGISTERED ADDRESS	PARTICIPATION	ACTIVITY
García-Munté Energía SL	Spain	-	Wholesale trade of solid and gaseous fuels
Bai Sea Chartering SL*	Spain	50%	Vessel chartering and/or goods 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, commercialization, and distribution of solid fuels
García-Munté Enerji Limited	Turkey	76%	Wholesale trade of solid fuels
Myra Energy****	Turkey	100%	Wholesale trade of solid fuels
GME Oceania Limited	New Zealand	50%	Commercialization and distribution of solid fuels
GME Woodpellets SL	Spain	96%	Production of pellets and wood chips for commercialization
Cargoconnect SL	Spain	100%	Management of IT resources; development, design, and operation of management applications for mobile devices and websites
Técnicas y Promociones Energéticas del Norte 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, transport, logistics, and commercialization of hazardous and non-hazardous waste
Novalis Consultoría y comercio 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%	Commercialization 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%	Commercialization of solid fuels

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

** It is integrated into the consolidated financial statements by proportional consolidation of only the result; therefore, it is not included in this document.

*** It has had no activity, employees, or consumption.

**** MYRA ENERJİ MADEN TICARET VE SANAYİ AS was acquired in 2024, and through it, a 50% stake in GME Enerji AS is held, with the other 50% being directly held by the parent company GARCÍA MUNTÉ ENERGIA S.L.

Additionally, from the close of the 2024 fiscal year until the date of preparation, no other significant event worthy of mention has occurred or become known.



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.2. MATERIALITY

Materiality analysis is a contemplated requirement to ensure that the information contained 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 matters, social and personnel-related matters, respect for human rights, information regarding the fight against corruption and bribery, and information concerning society.

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

MOST RELEVANT TOPICS

AREAS	RELEVANT TOPICS
Employees	Quality Employment
	Occupational Health and Safety
	Training and Professional Development
	Equality and Diversity
Environment	Pollution
	Circular Economy and Waste Prevention and Management
	Sustainable Use of Resources
	Climate Change
Good Governance	Legislative Compliance
	Respect for Human Rights
	Anti-corruption and anti-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 represents the threshold determining aspects sufficiently relevant to both the organization and its stakeholders, which necessitate reporting due to their substantial influence on business strategy. Nevertheless, even if not deemed of particular significance based on the initial study, the GME Group considers all areas to be equally important.

Based on the previously identified significant aspects, the materiality matrix has been developed, illustrating the material issues ranked by their importance within the organization and the importance attributed by the external environment, understood as the interested parties or stakeholders of society.

RELEVANCE FOR STAKEHOLDERS	CRITICAL		Quality Employment Occupational Health and Safety Equality and Diversity	Pollution Sustainable use of resources Climate Change
	VERY IMPORTANT	Work organization	Training and Professional Development Respect for Human Rights Anti-corruption and anti-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 associated with each of the material topics covered in this document is indicated.

MATERIAL ASPECTS	INTERNAL COVERAGE	EXTERNAL COVERAGE
Environmental Matters		
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 Personnel Matters		
Employment and Work Organization	X	
Health and Safety	X	
Training	X	
Equality	X	
Respect for Human Rights		
Respect for Human Rights	X	X
Anti-corruption and anti-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 identified through the materiality analysis have been included in the report, each within its corresponding chapter.



3.

ORGANIZATION

3.1. BUSINESS ENVIRONMENT

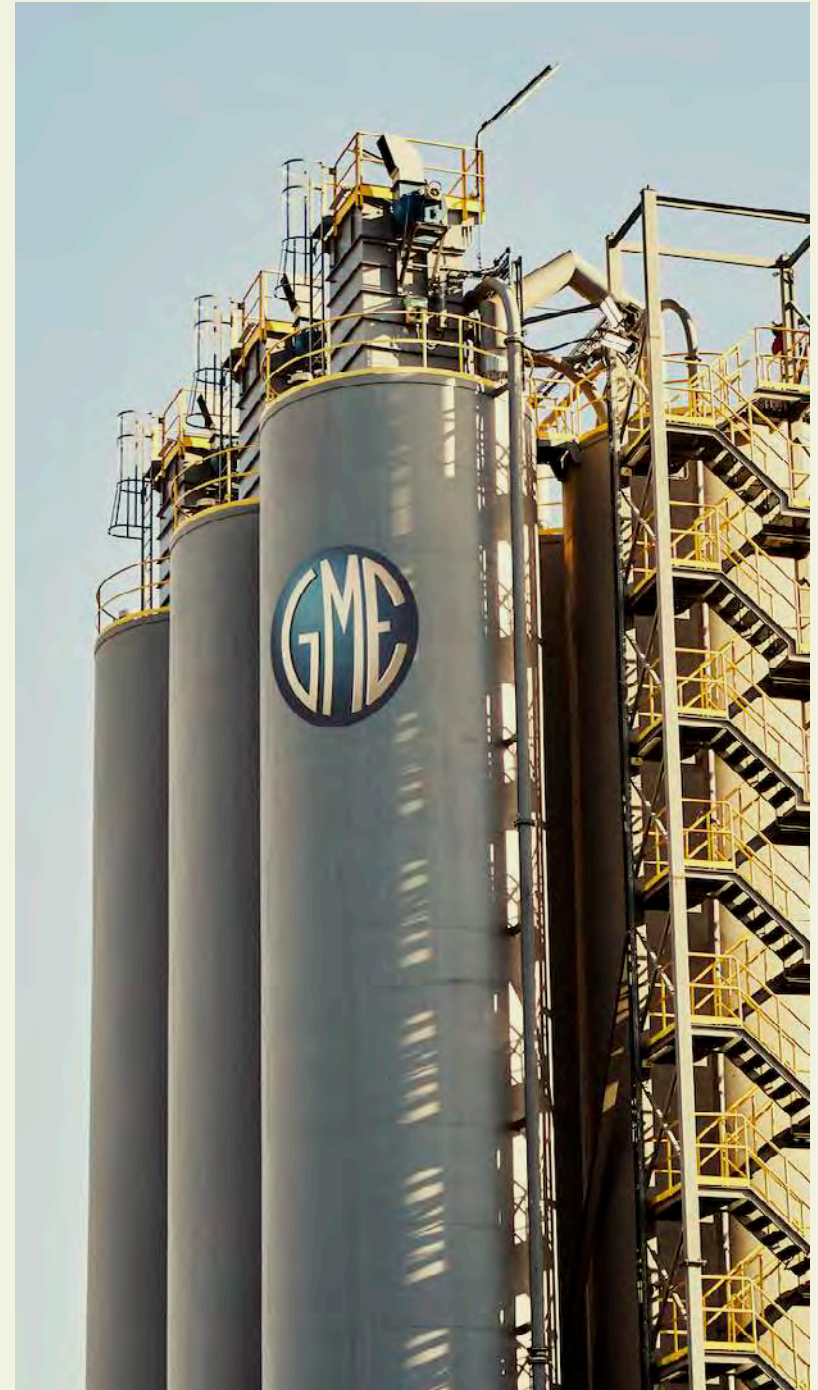
3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISKS MANAGEMENT



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3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISK MANAGEMENT

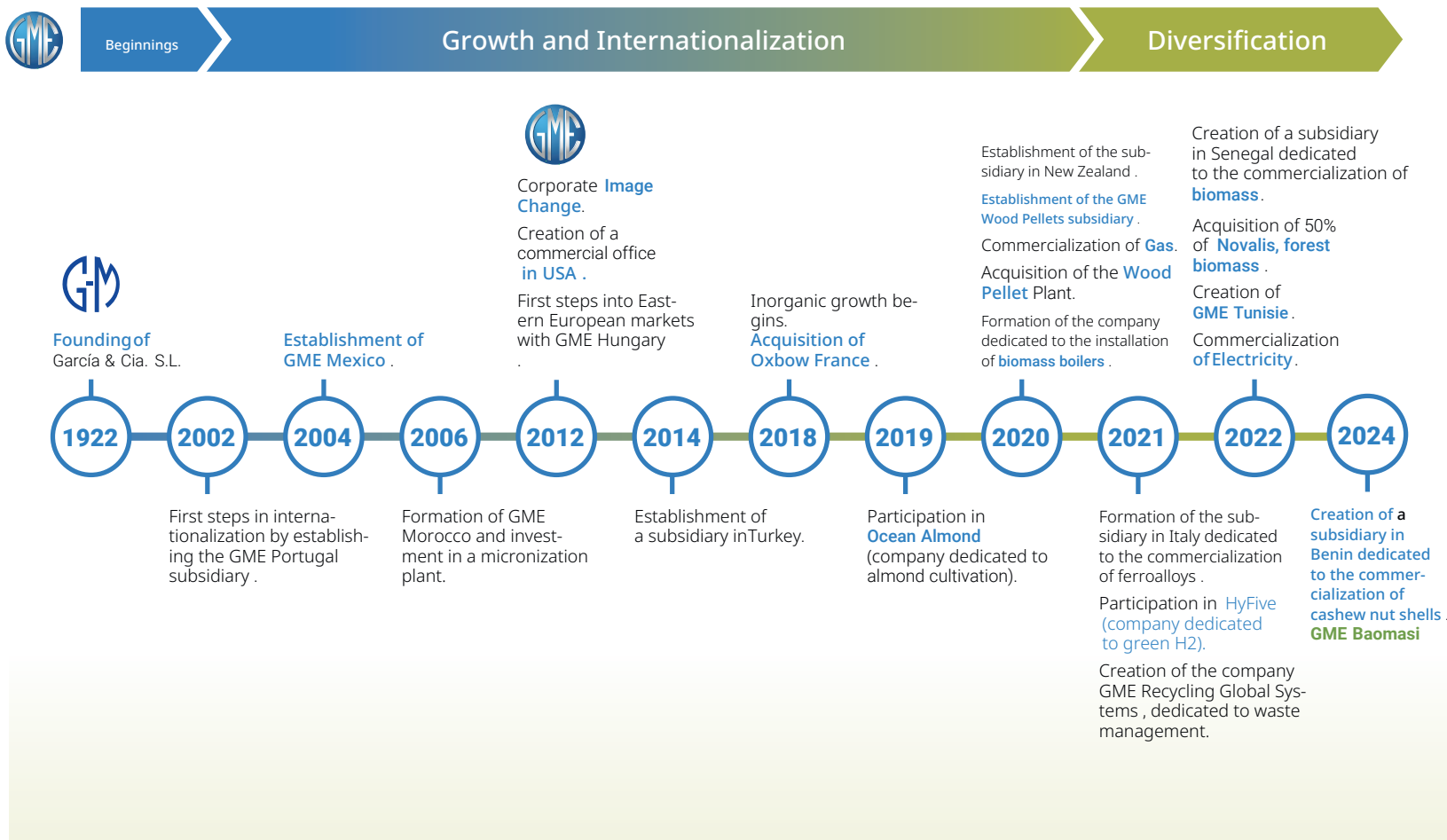
3.1. BUSINESS ENVIRONMENT

The GME Group, boasting over 100 years of sector experience and currently managed by the third generation of the García-Munté Family, is recognized as a leading group of companies in energy supply.

García Munté Energía S.L., as the Group's dominant company, 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 transport and logistics services.

The ORGANIZATION has its registered office at Calle Selva nº 12, Mas Blau Business Park, in the municipality of El Prat de Llobregat, Barcelona, conducting its operations on a global scale, supported by branches and subsidiaries distributed worldwide for this objective. Most of them are located within the European region.

The GME Group, possessing extensive experience within the sector, has achieved growth through the development of new products, penetration into new markets, and diversification into other sectors, as illustrated in the following timeline chart.



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

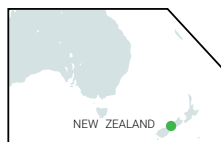
3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISK MANAGEMENT

MARKETS SERVED

This sustained growth over the last 25 years has positioned the GME Group as a leader in solid fuel distribution, currently managing the logistics of over 5 million tons of energy raw material. This is supported by a significant international presence, including a network of strategically located port infrastructures, with storage capacity exceeding 500,000 tons. Furthermore, direct coordination with our worldwide partners allows us to guarantee the quality of both the service and the product supplied.

● Offices
● Facilities

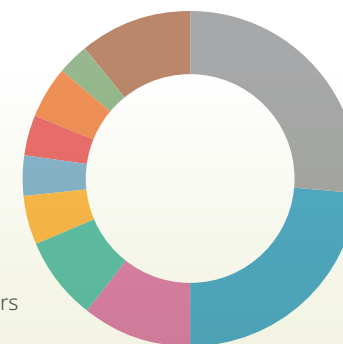


Thus, it is observed that the Group's main market is Europe, a market consistently characterized by its high reliance on the import of primary energy products, which inherently introduces a procyclical component influenced by fluctuations in the prices of these raw materials.

However, The GME Group exhibits a significant orientation towards international markets, with approximately 40% of its turnover generated outside Europe.

DIVERSIFICATION OF SECTORS

■ Cement
■ Sugar
■ Coke Distribution
■ Bricks
■ Coal Trading
■ Ferroalloys
■ Chemical
■ Lime Producers
■ Steel
■ Others



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3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISK MANAGEMENT

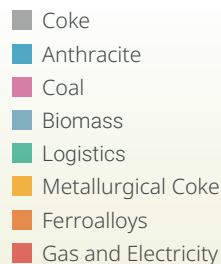
PRODUCTS

The Group has historically concentrated on the solid fuels sector (specifically Petroleum Coke); however, it is currently diversifying its operations by promoting the adoption of more sustainable alternatives, such as hydrogen, biomass, and ferroalloys.

Among the primary raw materials utilized by GME, those derived from petroleum refining processes are prominent, emphasizing the valorization of these by-products to prevent them from becoming waste.

In recent years, the Group has been actively promoting the use of biomass. This initiative is linked, on the one hand, to the valorization of agricultural waste, such as olive pomace, olive pits, almond shells, or grape seeds, and on the other hand, to the production and commercialization of pine wood pellets sourced from forest clearing operations and the timber industry. Regarding the latter, GME possesses ENplus Certification, which assures the quality of its products throughout the entire supply chain.

PRODUCT DIVERSIFICATION



SUPPLY CHAIN

Thus, the business value chain, which has not undergone significant changes during the period under review, 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 ensure the continuous supply of raw material, which is highly valued by clients as it guarantees fuel availability.

TRANSPORT AND LOGISTICS



- GME, in addition to its distribution activities, provides logistics services via sea and land, enabling it to supply an extensive global network of infrastructures, thereby representing a significant competitive advantage within the sector.
- In this regard, it transports approximately 5 million tons of this raw material annually, utilizing large-capacity cargo ships to help reduce logistics costs.

STORAGE



- GME maintains warehouses in Spain, France, Hungary, Turkey, and Morocco, which minimizes logistics costs and enables strategic proximity to clients.
- This client proximity facilitates supply without the necessity of maintaining extensive stock quantities.

DISTRIBUTION



- GME manages all road transport operations to supply client facilities, thereby securing optimal pricing.



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

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3.4. IDENTIFICATION AND RISK MANAGEMENT

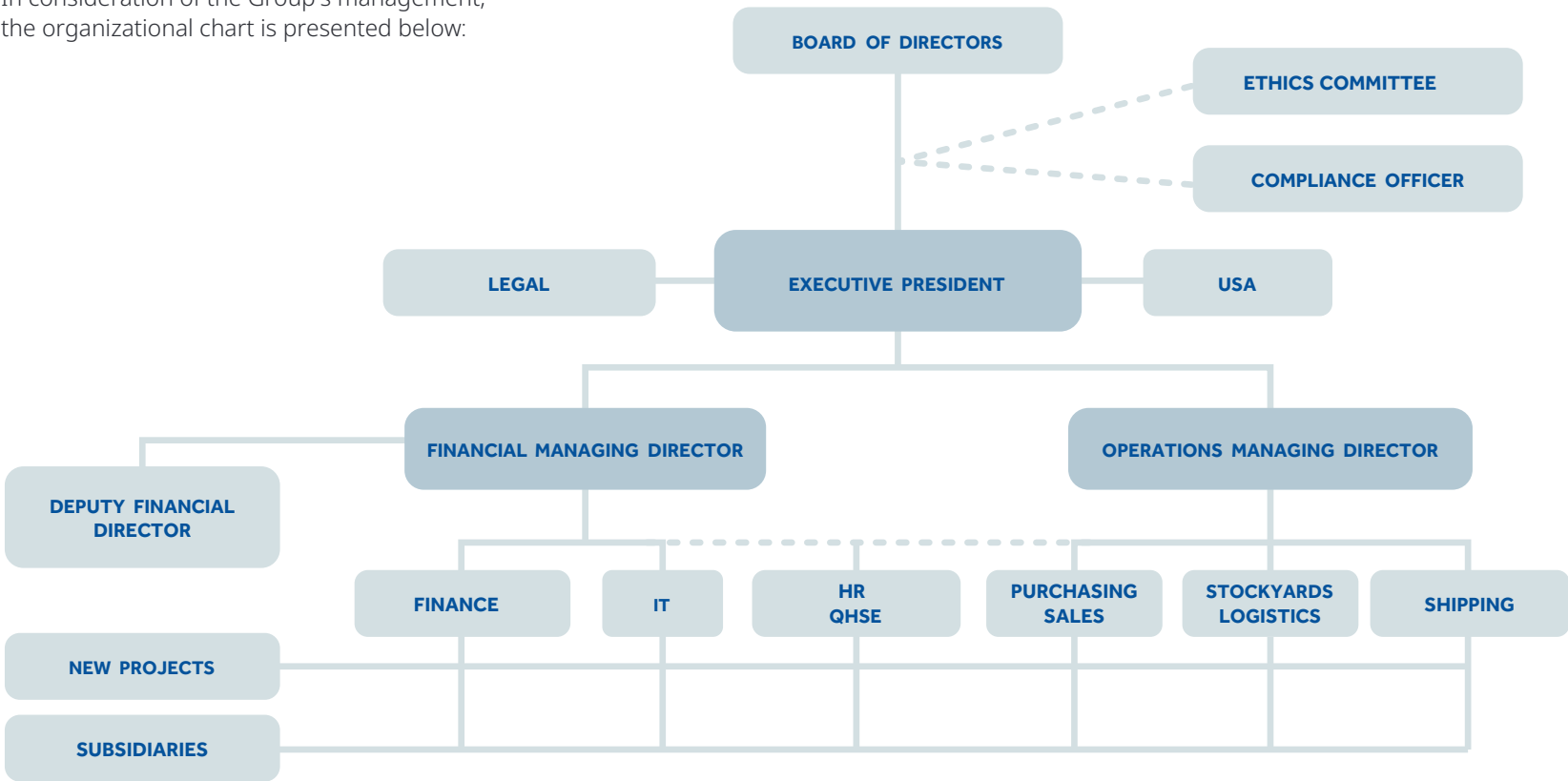
3.2. STRUCTURE AND ORGANIZATION

KEY FIGURES

The GME Group, comprising a total of 208 employees (206 employees in 2023 and 205 employees in 2022) and possessing assets exceeding 275 million euros as of the close of the last fiscal year (compared to over 280 million euros in 2023 and over 352 million euros in 2022), generated a net turnover of more than 786 million euros in 2024 (935 million euros in 2023 and 1,179 million euros in 2022).

GOVERNANCE STRUCTURE

In consideration of the Group's management, the organizational chart is presented below:



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISK MANAGEMENT

3.3. OBJECTIVES AND STRATEGIES

CORPORATE IDENTITY

The mission of the GME Group is to offer innovative, high-quality, and environmentally sound energy solutions through efficient and professional service, achieved via continuous training and the integration of prevention into the company's culture, thereby fostering safe and healthy working conditions. Concurrently, its vision is to contribute to the sustainable development of the industry anywhere in the

world, stemming not only from sector-specific knowledge but also from the manner in which decisions are made and actions are undertaken, both individually and collectively. Accordingly, the Group adheres to a set of fundamental values that guide the organization's purpose and delineate its actions and behaviors, as enumerated below:

THE EXPERIENCE

THE INVOLVEMENT

THE COMMITMENT

THE COMMUNICATION

STRATEGY

GME is committed to addressing the most significant challenges from a triple bottom line perspective, particularly concerning its products, but also with regard to society and the planet. The overarching objective is to redefine its product and service portfolio by integrating sustainability criteria, leading to continuous innovation and the development of more environmentally conscious alternatives compared to conventional industry options.

As a leading recycler of petroleum by-products, GME's fuel offers an alternative to 'virgin carbon' for key industries, including, but not limited to, steel, glass, cement, and lime production facilities.

Consequently, recognizing the pervasive nature of this objective, all organizational departments align with it, consistently prioritizing customer satisfaction and the pursuit of solutions beneficial to all stakeholders. Among the specific objectives set by the various departments, which encompass all sustainability-related aspects, the following are noteworthy:

- Identify points of conflict and concern and propose corrective actions for their resolution.
- Integrate sustainability considerations during the evaluation of supplier companies.
- Enhance deliveries through rigorous document control and optimized distribution processes.

Regarding these points, it is important to highlight the initiatives that the GME Group has been implementing in recent years, which are driving a shift in trends within the sector and include:

- Optimize the identification of client needs and direct operations towards satisfying new market trends.
- Reduce the consumption of unnecessary resources, thereby curbing the uncontrolled generation of waste.
- Monitor the greenhouse gas emissions associated with the conduct of operations.
- Participation in research and development projects for intensive almond cultivation, utilizing high-yield agronomic models to ensure excellent product quality and traceability.
- Commitment to wood and forest biomass, expanding its portfolio of renewable and carbon-neutral products, thereby fostering socioeconomic development in surrounding rural areas.
- Investment in green hydrogen and green ammonia across the Iberian Peninsula and other Southern European countries, with the aim of integrating them throughout the organization's value chain, from production to commercialization.



3. ORGANIZATION

3.1. BUSINESS ENVIRONMENT

3.2. STRUCTURE AND ORGANIZATION

3.3. OBJECTIVES AND STRATEGIES

3.4. IDENTIFICATION AND RISK MANAGEMENT

3.4. IDENTIFICATION AND RISKS MANAGEMENT

IDENTIFICATION OF RISKS

GME places particular emphasis on compliance with current legislation, while also evidently focusing on stakeholder satisfaction. In this manner, the organization deems the alignment of risks associated with its strategic plan to be fundamental, particularly those identified as potential emerging risks, understood as risks that could adversely impact future performance.

Within this framework, a procedure is implemented to identify both the risks and opportunities across all organizational processes, comprising the following stages:

- Identification of risks potentially susceptible to arising from the organization's activities.
- Analysis of identified risks, considering their causes and sources, the severity of the resulting consequences, and the probability of their occurrence.
- Assessment using a series of internal or external criteria, considering the organization's objectives and policies, to provide a response aligned with the magnitude of the risks and available resources.
- Monitoring and control of these risks to maintain updated identification and evaluation in relation to any changes that may occur.

In this sense, the potential risks most susceptible to occurrence that the Group could face within its operating sector have been identified:

- Outdated regulations and legislative limitations.
- Legislative limitations.
- Limitation of bank financing.
- Abandonment of fossil fuel use in the industrial sector.
- Withdrawal by the insurance sector from the company's core business.
- Instability in the supply of fossil fuels due to geopolitical crises.
- Market disintermediation.
- Price increase.

RISK MANAGEMENT

To address and mitigate the potential risks of occurrence listed above, the Group is actively working and investing resources in seeking new growth and development opportunities aligned with its corporate strategy, which focuses on meeting the needs and expectations of its stakeholders.

In this regard, the establishment and adherence to policies, protocols, and procedures constitute a significant commitment for the company. Among the primary policies, those listed below will be addressed throughout this document:

- Code of Ethics, applicable to all professionals, which comprises the set of principles and rules of conduct that must govern all organizational actions.
- Integrated quality, environment, and occupational health and safety policy which, as the backbone of the Integrated Management System, outlines the organization's commitments in these areas.
- Integrated Management System, serving as the framework for operations within an environment focused on the continuous improvement of the organization's processes, activities, and indicators towards the attainment of predefined objectives.
- Criminal risks model, aimed at establishing a system for the prevention of and response to actions that could give rise to criminal liability.
- Anti-corruption policy, detailing aspects to consider for the prevention of and response to situations of corruption and bribery.
- Money laundering manual, which establishes the necessary rules and procedures for compliance with current legislation regarding the prevention and detection of money laundering.
- Equality Plan, comprising a set of measurable actions to be implemented by the organization to remove obstacles hindering effective equality between men and women, and to eliminate all discrimination in this domain.
- Protocol for prevention of and action against harassment, outlining necessary measures to prevent, avoid, or eliminate any form of workplace harassment within the organization.



4.

ENVIRONMENTAL ISSUES

- 4.1. ENVIRONMENTAL MANAGEMENT
- 4.2. POLLUTION
- 4.3. CIRCULAR ECONOMY AND WASTE
PREVENTION AND 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 WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.1. ENVIRONMENTAL MANAGEMENT

GME is firmly committed, through its **Code of Ethics**, to minimizing the risks and incidents that its activities may cause to the environment. The company ensures that all employees are familiar with the environmental regulations applicable to their respective roles and that they comply with them at all times.

Aligned with its corporate values, the Group maintains an **Integrated Policy** on quality, environmental, and occupational health and safety. This policy outlines commitments in these areas, with the following points being specifically applicable to environmental management:

- Manage potential opportunities, eliminate hazards, and reduce risks related to environmental management.
- Conserving the environment, including pollution prevention, sustainable resource utilization, minimization of waste and atmospheric emissions, as well as biodiversity protection and the ecosystems that may be affected by the organization's operations.
- Focusing continuous improvement processes towards enhancing the effectiveness of the Integrated Management System and, specifically, the organization's environmental performance, by establishing necessary controls on resource inputs, internal procedures, and potential outputs.
- Achieving a high level of environmental protection by complying with current legal and other applicable requirements concerning environmental prevention.

Associated with this, the organization maintains an **Integrated Management System** that encompasses the certification of three ISOs, including **ISO 14001** pertaining to the environment. The corresponding manual has been recently updated following the results obtained from the external audit process and the latest internal review of the Management System. One notable action undertaken by the organization in this area has been environmental training for all new hires.

In this regard, the Group identifies the 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, considering new or planned developments, or new or modified activities, products, and services, all from a life cycle perspective

Thus, the **environmental aspects** considered relevant are enumerated below:

- Generation of suspended particulate matter and other atmospheric pollutants.
- Direct emissions resulting from fuel combustion due to transport.
- Generation of noise and vibrations, and the consequent increase in acoustic pollution in the area.
- Generation of waste derived from production processes.
- Consumption of natural resources and raw materials.

Furthermore, for the period under review, 2024, similar to the previous period, the organization has not allocated provisions to cover risks arising from environmental activities. This is based on the assessment that there are no contingencies related to environmental protection and improvement, nor have any significant environmental sanctions been incurred. Nevertheless, insurance coverage is in place for accidental or gradual contamination.

Additionally, during the period under review, 2024, GME obtained various certifications, including SURE, which nationally certifies the sustainability of both agricultural and forestry biomass. It also secured the ISCC EU (International Sustainability and Carbon Certification) certification, along with its ISCC Plus extension, which focuses on sustainable land use, traceability, and greenhouse gas verification throughout the supply chain.

Finally, no investments have been made in environmental facilities in recent years; however, the organization has adopted appropriate measures concerning the protection and improvement of the environment and, where applicable, the minimization of environmental impact, in compliance with current regulations. Investments in protection and improvement comprise:

- Irrigation systems aimed at controlling particle emissions into the atmosphere.
- Vegetation screens to minimize the visual impact of warehouses and capture suspended particulate matter.
- Decanting ponds for the collection of both irrigation water and rainwater.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.2. POLLUTION

Due to the nature of GME's operations, one of the most significant environmental impacts is related to pollution, for which specific objectives have been established.

Specifically, the organization addresses various types of pollution, particularly atmospheric and water pollution. Consequently, rigorous control and comprehensive, continuous monitoring are implemented for all the company's pollutant emission sources and contaminated discharges.

In this regard, as previously mentioned, it is important to note that the organization has installed **irrigation systems** to control particulate matter emissions into the atmosphere, as well as **vegetative screens** around its warehouses. These screens significantly contribute to capturing suspended particulate matter generated by its operations. Furthermore, these screens minimize the visual impact associated with the Group's infrastructures.

Conversely, the activity is also susceptible to generating noise and vibrations; however, the Group periodically, either annually or biannually, monitors the various sources of these sound impacts.

Similarly, it is important to note that the ORGANIZATION's activities do not generate light POLLUTION, electromagnetic, or radioactive POLLUTION.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION



4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

Regarding waste, GME appropriately manages the waste generated from its operations, consistently adhering to the fundamental principles of the CIRCULAR ECONOMY and prioritizing prevention, reuse, recycling, and other recovery methods, such as energy recovery.

Firstly, we observe the generation of urban solid waste or similar municipal waste, which, following standard collection procedures, is deposited in the various public recycling containers.

However, on the other hand, waste with more complex properties may also be generated; consequently, the organization has established formal contracts with **authorized managers**. This ensures that hazardous waste, predominantly, is properly managed from collection and transport through to its treatment, valorization, or disposal in a secure landfill.

To ensure this is correctly executed by all individuals comprising the workforce, the Group has developed a **Management Procedure** to establish the appropriate protocol for the proper management of waste generated during any organizational process.

These wastes are appropriately managed, emphasizing the following actions:

- Registration, control, and separate storage of all hazardous waste, and its management through a certified provider.
- Shredding of paper and confidential documents by an authorized manager.
- Collection of waste from electronic devices to minimize WEEE.
- Management of sludge resulting from operations by an authorized provider, via proper collection and subsequent treatment.

WASTE BY TYPE AND TREATMENT

Within this scope, and particularly for entities located in Spain, the primary waste streams that may be generated during business operations are listed below:

TYPE OF WASTE (TN)	2024	2023
NON-HAZARDOUS WASTE		
Septic tank sludge	175,64	72,4
Mixtures of municipal waste	33,87	24,77
Paper and cardboard	0,128	2,8
Plastics	4	0,83
Wood	2,8	2,8
Empty containers	0	0
Metal containers	0	0,11
Plastic containers	3,94	0
HAZARDOUS WASTE		
Oil and fuel filters	1,41	0,8
Absorbents, filtering materials, cleaning rags, and protective clothing contaminated by hazardous substances	0,15	0,7
Antifreeze containing hazardous substances	0,51	0
Packaging with residues of hazardous substances or contaminated by them	0,2	0,6
Industrial waste	0	19,92
Aerosols	0	0,004
Lead batteries	0,132	0,238
Contaminated papers and rags	0	0
Solid, liquid, and gaseous fuels	0,74	0,369
Non-chlorinated mineral oils for engines, mechanical transmissions, and lubricants.	1,5	6,03
Other engine, mechanical transmission, and lubricating oils	1,8	1,8

4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.4. SUSTAINABLE USE OF RESOURCES

With the objective of operating in an environmentally responsible manner, The GME Group ensures responsible consumption of resources across its entire value chain. Therefore, the ORGANIZATION monitors all consumption associated with its operations.

RAW MATERIALS

For the ORGANIZATION, raw materials encompass all materials that, through the appropriate process, constitute or become part of its product offering. Consequently, among the Group's primary raw materials are those categorized as solid fuels, particularly petroleum by-products, and those categorized as biomasses, notably wood or other organic materials utilized as an energy source.

WATER

Water consumption, sourced from the public network, is essential for GME, not only for operational functions but also for the ORGANIZATION's other requirements. In this context, it is important to note that the ORGANIZATION utilizes water treatment plants for water reuse and, as previously mentioned, has installed decantation ponds for the collection of water, encompassing both hazardous water and rainwater.

The table below, therefore, presents the water consumption of the ORGANIZATION for the reporting period:

WATER CONSUMPTION ¹	2024 ³	2023 ²
Network water consumption	36.879 m ³	48.390 m ³
Irrigation water consumption	33.128 m ³	35.130 m ³
Well water consumption	8.285 m ³	4.774 m ³
Bottled water consumption	3,389.5 liters	11.55 liters

1. 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 premises, and the relevant information is not available. In this instance, a calculation was performed considering the number of employees and their turnover, determining them to be non-significant. GME Oceanía, Cargoconnect SL, Técnicas y promociones energéticas del Norte SL, GME Recycling, and GME Senegal are excluded, as they did not employ staff during the period and, consequently, had no associated consumption

ENERGY

Among the Group's energy sources is **electricity**, which primarily originates from the public grid.

Within this framework, the ORGANIZATION is subject to annual energy audits conducted by specialized companies, alongside preventive maintenance activities and periodic operational reviews aimed at detecting anomalies and incidents within the processes. Additionally, a portion of electricity consumption is derived from renewable sources, thereby contributing to a significant reduction in associated POLLUTION.

Conversely, GME utilizes specific **fuels** for its operational processes, including natural gas in stationary sources and gasoline in mobile sources.

Accordingly, the table below presents GME's energy consumption during the reporting period:

ENERGY CONSUMPTION ¹	2024 ⁴	2023
Electricity consumption	8,212,645 kWh	10,959,499 kWh
Natural gas consumption for processes	3,899,869 kWh	3,951,875 kWh
Diesel consumption	5,343,503 kWh	3,418,973 kWh
Gasoline consumption	25,881 liters	2,648 liters

2. The data for the year 2023 has been revised due to an error identified in the original calculations.

3. The discrepancies in various consumption figures are attributable to a more granular accounting methodology applied to the different centers for the 2024 fiscal year.

4. The rise in diesel and gasoline consumption is attributed to enhanced data collection efforts during the 2024 fiscal year, resulting in a greater number of centers being recorded compared to the preceding fiscal year.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

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4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. BIODIVERSITY PROTECTION

4.5. CLIMATE CHANGE

Following its environmental commitments, The GME Group therefore has a clear objective regarding climate change mitigation, while being fully aware of the arduous work this entails. In this regard, the organization aims to pursue long-term objectives, among which the following are noteworthy:

- Control and monitoring of environmental indicators.
- Search for more environmentally friendly alternatives.
- Reinforcement of preventive maintenance for the initial detection of failures that may result in increased consumption.
- Periodic execution of energy efficiency audits.
- TRAINING and awareness for stakeholders.
- Calculation of the carbon footprint associated with the activity in all countries where it operates.

4.6. BIODIVERSITY PROTECTION

Due to the nature of GME's core activities, there is an inherent impact on biodiversity. However, the ORGANIZATION is situated in an urban setting, lacking facilities, work centers, or operations located within or adjacent to protected areas or high-value zones that could generate a significant impact on biodiversity.

Specifically, in relation to this last point, the ORGANIZATION conducts exhaustive monitoring of 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 2022, and 1,460.73 tons of CO₂ eq for SCOPE 1 and 609.53 tons of CO₂ eq for SCOPE 2 in 2021).

Despite this, and consistent with its objective of transitioning towards a more environmentally responsible business model, the Group is fully cognizant of the critical importance of natural ecosystems for its long-term business viability. Consequently, and in connection with the business line it is currently advancing, GME is actively implementing measures designed to, in some measure, mitigate its impact on biodiversity.



5.

SOCIAL AND PERSONNEL MATTERS

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As previously mentioned, the Group maintains an integrated Policy for quality, environment, and occupational health and safety, through which it undertakes commitments in these areas. The following provisions are specifically applicable to personnel and their management:

- Manage emerging opportunities, eliminate hazards, and mitigate risks associated with occupational health and safety.
- Implement initiatives that enhance the health and well-being of employees.
- Direct continuous improvement processes toward increasing the effectiveness of the Integrated Management System and, specifically, ensuring the protection of the organization's employees, by establishing requisite controls for resource inputs, internal procedures, and potential outputs.
- Achieve a high level of health and safety by complying with current legal and other requirements concerning occupational risk prevention.
- Establish active channels for information exchange and cooperation within the workforce to progressively and continuously enhance the company's operations.

Thus, the organization maintains a firm commitment to its employees, with people management being a fundamental component of its sustained growth and the development of its full potential as a company; the average workforce for the period under review comprised 205 employees.



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5.1. EMPLOYMENT

WORKFORCE STRUCTURE

As of December 31, 2024, the GME Group has a total of 208 employees (206 employees in 2023 and 205 employees in 2022), comprised of:

- 150 men and 58 women.
- 138 employees fall within the age range of 30 to 50 years, followed by 56 employees over 50 years of age.

- 80 employees are classified within the professional category of operators, followed by 70 employees who are included in the administrative staff category.

WORKFORCE SIZE ⁵ - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	2	0	9	11
	F	0	2	0	1	3
Between 30 and 50	H	17	23	10	48	98
	F	5	33	1	1	40
Older than 50	M	15	2	3	21	41
	F	5	8	2	0	15
Total		42	70	16	80	208

For comparative purposes, data from the previous period are as follows:

WORKFORCE SIZE ⁵ - 2023						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	1	1	7	9
	F	0	3	0	0	3
Between 30 and 50	H	20	24	7	48	99
	F	4	37	1	1	43
Older than 50	M	17	3	2	18	40
	F	4	7	1	0	12
Total		45	75	12	74	206

5. Employees from temporary employment agencies have not been included.

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Regarding each country, the corresponding breakdown is shown below:

SPAIN - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	2	0	5	7
	F	0	0	0	0	0
Between 30 and 50	H	13	17	2	34	66
	F	2	30	0	0	32
Older than 50	M	12	2	2	10	26
	F	4	7	0	0	11
Total		31	58	4	49	142

MOROCCO - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	3	3
	F	0	1	0	1	2
Between 30 and 50	H	2	3	2	12	19
	F	3	2	0	1	6
Older than 50	M	1	0	1	7	9
	F	0	0	1	0	1
Total		6	6	4	24	40

PORTUGAL - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	H	0	0	1	0	1
	F	0	0	0	0	0
Older than 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 - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	H	0	0	2	0	2
	F	0	1	0	0	1
Older than 50	M	0	0	0	0	0
	F	1	1	0	0	2
Total		1	2	2	0	5

ITALY - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	H	2	1	1	0	4
	F	0	0	1	0	1
Older than 50	M	0	0	0	0	0
	F	0	0	1	0	1
Total		2	1	3	0	6

TURKEY - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	1	1
	F	0	1	0	0	1
Between 30 and 50	H	0	2	1	2	5
	F	0	0	0	0	0
Older than 50	M	0	0	0	4	4
	F	0	0	0	0	0
Total		0	3	1	7	11

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Regarding each country, the corresponding breakdown is shown below:

HUNGARY - 2024						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	H	0	0	1	0	1
	F	0	0	0	0	0
Older than 50	M	0	0	0	0	0
	F	0	0	0	0	0
Total		0	0	1	0	1

UNITED STATES - 2024						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	H	0	0	0	0	0
	F	0	0	0	0	0
Older than 50	M	1	0	0	0	1
	F	0	0	0	0	0
Total		1	0	0	0	1

EMPLOYEES WITH DISABILITIES

During the reporting period, the organization employed 2 individuals with disabilities within its workforce, as indicated:

EMPLOYEES WITH DISABILITIES			
	MALE	FEMALE	TOTAL
2024	0	2	2
2023	2	1	3



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CONTRACT DISTRIBUTION

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

CONTRACTS - 2024				
CONTRACT	WORKING HOURS	MALE	FEMALE	TOTAL
Permanent	Full-time	141	44	185
	Part-time	1	10	11
Temporary	Full-time	8	3	11
	Part-time	0	1	1
Total		150	58	208

For comparative purposes, data from the previous period are as follows:

CONTRACTS - 2023				
CONTRACT	WORKING HOURS	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



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STAFF SELECTION AND TERMINATION

All GME personnel, as will be indicated hereafter, are selected ensuring the principle of equality, with no discrimination whatsoever based on origin, age, marital status, religion or political opinion, sexual orientation, or any other diversity parameter, relying solely on their aptitude for performing the functions.

Conversely, during the reporting period, a total of 24 employee terminations occurred across the entire Group (16 terminations in 2023 and 11 terminations in 2022), detailed by gender, age, and professional category in the table below:

TERMINATIONS - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	0	0	0	3	3
	F	0	2	0	0	2
Between 30 and 50	H	1	2	0	6	9
	F	1	4	1	0	6
Older than 50	M	1	0	0	3	4
	F	0	0	0	0	0
Total		3	8	1	12	24

For comparative purposes, the previous year's data:

DEPARTURES - 2023						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	1	0	0	1	2
	F	0	0	0	0	0
Between 30 and 50	H	1	0	0	5	6
	F	0	3	0	0	3
Older than 50	M	0	0	0	4	4
	F	0	1	0	0	1
Total		2	4	0	10	16



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REMUNERATION SYSTEM

The **Board of Directors** of the Group, comprising a total of 6 men, has not accrued remuneration for the performance of their duties as members of the Board of Directors. However, 2 of these members serve as **Senior Management**, having received a total of 2,521,227 euros (7,043,662 € during 2023 and 857,918 € during 2022), with the average remuneration being 1,260,613 euros for 2024 (3,521,831 euros of average re-muneration in 2023 and 428,959 euros of average remuneration in 2022).

Furthermore, the organization's remuneration complies with the provisions of the applicable collective bargaining agreements, always considering the functions performed and the professional background of each employee. Therefore, concerning the rest of the organization's workforce, the following table presents the **average remunerations** disaggregated by gender, age, and professional category:

AVERAGE REMUNERATIONS (IN EUROS) - 2024						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	-	24.129	-	15.754	16.950
	F	-	15.974	-	5.507	13.881
Between 30 and 50	H	104.410	37.055	55.598	23.589	43.323
	F	39.451	33.667	27.048	6.633	33.546
Older than 50	M	197.637	53.914	69.900	19.991	87.989
	F	106.560	44.058	43.340	-	64.796
Total		129.135	35.186	53.321	21.248	49.210

For comparative purposes, data from the previous period are as follows:

AVERAGE REMUNERATIONS (IN EUROS) - 2023						
AGE	GENDER/ CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	30.000	22.083	35.996	17.556	20.775
	F	-	17.504	-	-	17.504
Between 30 and 50	H	83.140	33.620	55.049	19.760	37.956
	F	44.982	27.334	35.945	5.648	28.533
Older than 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

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However, given the differences between the various countries in which the Group operates, the average remunerations of employees, categorized by their origin, are presented below:

SPAIN, PORTUGAL, FRANCE, ITALY AND UNITED STATES

AVERAGE REMUNERATIONS (IN EUROS) - 2023						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	-	24.129	-	21.216	21.863
	F	-	23.198	-	-	23.198
Between 30 and 50	H	110.670	41.194	74.680	28.351	51.793
	F	56.856	34.168	44.541	-	35.635
Older than 50	M	195.314	53.914	77.319	27.935	113.787
	F	106.560	44.058	62.296	-	67.682
Total		140.709	37.314	70.955	27.370	58.751

HUNGARY, TURKEY AND MOROCCO

AVERAGE REMUNERATIONS (IN EUROS) - 2023						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	-	-	-	8.108	8.108
	F	-	8.751	-	5.507	7.670
Between 30 and 50	H	54.329	20.501	26.974	13.224	19.424
	F	30.749	24.900	9.554	6.633	23.623
Older than 50	M	232.483	-	55.063	12.047	30.865
	F	-	-	24.384	-	24.384
Total		66.305	18.867	28.128	11.724	21.235



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In comparison to the previous year:

SPAIN, PORTUGAL, FRANCE, ITALY AND UNITED STATES

AVERAGE REMUNERATIONS (IN EUROS) - 2023						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	30.000	22.083	35.996	20.304	23.323
	F	-	22.500	-	-	22.500
Between 30 and 50	H	106.643	37.929	75.117	22.560	44.839
	F	45.349	28.098	35.945	-	29.588
Older than 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 (IN EUROS) - 2023						
AGE	GENDER/CATEGORY	MANAGERS AND MIDDLE MANAGEMENT	ADMINISTRATIVE STAFF	COMMERCIAL STAFF	OPERATIVES	TOTAL
Younger than 30	M	-	-	-	9.311	9.311
	F	-	7.513	-	-	7.513
Between 30 and 50	H	36.133	23.156	28.293	11.959	21.527
	F	43.878	22.754	-	5.648	23.256
Older than 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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SALARY GAP

Gender pay gap is defined as instances where women receive lower salaries than men for performing work of equal value. In this regard, salary differences are calculated as follows:

$$\text{Salary gap} = (\text{Male remuneration} - \text{Female remuneration}) / \text{Male remuneration}$$

Thus, considering the average remunerations of individuals within each of the proposed professional categories, the overall salary gap for GME Group is 26% (29% in 2023 and 36% in 2022).

WAGE GAP - 2024			
CATEGORY / GENDER	MEN	WOMEN	WAGE GAP
Management and middle management	148.282	69.955	53%
Administrative Staff	37.326	33.919	9%
Commercial Staff	58.898	35.194	40%
Operators	21.585	6.070	72%
Total	53.207	39.158	26%

For comparative purposes, data from the previous period are as follows:

WAGE GAP - 2023			
CATEGORY / GENDER	MEN	WOMEN	WAGE GAP
Management and middle management	121.465	74.371	39%
Administrative Staff	33.604	28.290	16%
Commercial Staff	53.487	43.690	18%
Operators	18.438	5.648	69%
Total	48.396	34.177	29%

In this regard, it is important to emphasize that the foregoing results, both for each of the categories considered and the total, are based on the average remunerations across all countries in which The GME Group operates. Therefore, the following must be taken into account:

- Salaries across countries are highly disparate, leading to significant differences in average remunerations in each respective country, being lower in Eastern Europe, Asia, and Africa than in the rest of Europe and the United States.
- In some countries, particularly in Eastern Europe, Asia, and Africa, workforces are predominantly male, which impacts the global results

Finally, within this same scope, it should be noted that no contributions are made to long-term savings provision systems.

5.

SOCIAL AND PERSONNEL-RELATED ISSUES

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EQUALITY AND DIVERSITY

5.2. WORK ORGANIZATION

WORKING TIME

As stipulated by current legislation and applicable collective bargaining agreements, most notably the Solid Fuels Trade Agreement, the organization of work is the prerogative and responsibility of the company. Total working hours shall not exceed 1792 effective hours per year, with strict adherence to minimum daily and weekly rest periods.

ABSENTEEISM

The GME Group acknowledges the issue of absenteeism and is fully aware that its reduction necessitates both an increase in employee presence at the workplace and proper company organization, alongside appropriate health and safety conditions to effectively safeguard the physical and mental well-being of employees.

The following table presents the Group's absenteeism data:

DAYS OF ABSENTEEISM*	
2024 **	2.533
2023	1.594

* Absences due to occupational accidents and temporary incapacity are included.
** The increase in absenteeism hours is linked to a rise in leaves due to temporary incapacity (IT).

RIGHT TO DISCONNECT

Current technological advancements enable communication between employees and their work environment via digital devices, irrespective of time or location. However, these mechanisms are often used abusively, blurring the lines between work time and rest time. Therefore, to ensure respect for rest periods, leaves, and vacation times, as well as the family and personal privacy of employees, GME guarantees digital disconnection; however, a formalized policy is not yet in place.

WORK-LIFE BALANCE

The Group considers its professionals to be its primary asset. Consequently, it is essential for the organization to foster the reconciliation of work, family, and personal life among all its employees. Accordingly, several best practices in this area have been progressively introduced, notably flexible working hours and a condensed work schedule in offices on Fridays and during the summer months. The condensed work schedule applies to both warehouses and offices.

Furthermore, GME has developed a **Teleworking Policy** since 2020, with the objective of regulating remote work for all employees whose professional activities typically require physical and continuous presence. This policy also aims to help direct managers and team members understand the work methodology described therein, as well as the associated rights and responsibilities.



5. SOCIAL AND PERSONNEL-RELATED ISSUES

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 AND DIVERSITY



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5.3. HEALTH AND SAFETY

One of the GME Group's utmost priorities is the protection of the health and safety of all employees, as articulated in its Code of Ethics . Therefore, policies and procedures have been adopted to ensure compliance with all legal requirements and other regulatory aspects pertaining to occupational risk prevention, as well as industry safety standards.

Furthermore, 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 ISO **45001** standards, demonstrating its commitment to the HEALTH AND SAFETY of its employees.

Additionally, the Group possesses an **Emergency Plan** that, coupled with preventive planning, aims to define the sequence of actions for the initial control of potential emergencies. This plan optimally orchestrates the deployment of human resources and technical assets to minimize any consequences arising from an emergency situation.

Fully cognizant that adherence to the aforementioned principles is a result of the cooperation and commitment of all Group personnel, appropriate procedures have been implemented to ensure that all employees are duly informed and trained. This includes initial induction upon joining the company and periodic training whenever required by changes, particularly for those employees responsible for the loading and unloading of materials.

Therefore, GME possesses and maintains updated written procedures pertaining to the various tasks performed within the organization, which describe the specifications of each task and detail the most relevant aspects concerning health and safety.

Similarly, the organization provides graphic documentation related to this content, notably including the safety brochure and its dissemination among all employees comprising the workforce, irrespective of their position or assigned duties.

Additionally, within this same domain, GME offers a range of social benefits to employees to encourage the

adoption of **healthy lifestyle habits** , particularly the provision of private health insurance and regular access to fruit within offices and workplaces.

Furthermore, every two years, psychosocial risk assessments are conducted for all Group centers by an external consultancy to establish improvement actions for any potential risks identified.

ACCIDENT RATE

The main accident data for the organization throughout 2024 are presented below:

ACCIDENT RATE DATA - 2024			
	MEN	WOMEN	TOTAL
Accidents without sick leave	0	0	0
Accidents with sick leave	9	0	9
Days of sick leave	385	0	385
Occupational diseases	0	0	0

For comparative purposes, data from the previous period are as follows:

ACCIDENT RATE DATA - 2023			
	MEN	WOMEN	TOTAL
Accidents without sick leave	0	0	0
Accidents with sick leave	2	0	2
Days of sick leave	223	0	223
Occupational diseases	0	0	0

5. SOCIAL AND PERSONNEL-RELATED ISSUES

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 AND DIVERSITY



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5.4. SOCIAL RELATIONS

GME's internal communication is primarily managed by the Human Resources department, although it is also handled by the various departments or areas that constitute the organization.

In this regard, the organization is committed to open and reciprocal communication with all employees comprising the workforce, and despite the absence of legal representation for employees, the Group is dedicated to communicating relevant information through periodic 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 employees can

5.5. TRAINING

For the GME Group, training is a tool to promote the personal and professional development of employees, thereby addressing the need to improve their performance or adapt their knowledge and skills towards achieving stated goals. To adequately address this, an **internal procedure** has been developed to provide a method for identifying the training needs of each employee within the Group, as well as for managing, executing, and evaluating the training activities initiated.

To comply with the provisions of the organization's training plan and to monitor the training activities being implemented, GME utilizes an internal training platform, through which employees can foster their professional growth and development.

Furthermore, it should be noted that any employee who decides to pursue a training activity on their own initiative may submit the proposal to their direct manager, who will then discuss the matter with the Human Resources department to assess its feasibility.

communicate, in a completely confidential manner, any instance of non-compliance that occurs within the organization.

Likewise, all employees act as effective members of the work teams formed, carrying out assigned tasks, cooperating and helping others, being sensitive to the needs of others, showing willingness to learn, sharing knowledge, and maintaining a positive attitude.

Specifically, all employees belonging to subsidiaries within Spain are covered by the applicable agreements. In the case of international subsidiaries, the existence of collective bargaining agreements is not mandatory.

Furthermore, and equally noteworthy, the ORGANIZATION promotes **team meetings** between various employees and their direct supervisors, in order to maintain open communication, facilitate information exchange, and ensure continuous feedback between both parties.

Thus, the following table presents data concerning the training hours conducted within the ORGANIZATION during the reporting period:

TRAINING HOURS					
	MANAGERS AND MIDDLE MANAGEMENT	ADMINIS- TRATIVE STAFF	COMMERCIAL STAFF	OPERA- TIVES	TOTAL
2024*	1.485	2.786	84	1.605	5.960
2023	779	1.575	49	431	2.834

* The increase in training hours is attributed to employees undertaking long-term training programs, such as master's degrees and advanced courses, during the 2024 fiscal year, and the expansion of the Occupational Health and Safety (OHS) training package for new hires.

5. SOCIAL AND PERSONNEL-RELATED ISSUES

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 AND DIVERSITY

5.6. UNIVERSAL ACCESSIBILITY

As part of its commitment to individuals, the GME Group endeavors to support the most vulnerable groups, dedicating efforts to foster and enhance inclusion across the organization's entire value chain. Similarly, concerning accessibility, all of the company's operational sites

5.7. EQUALITY AND DIVERSITY

The GME Group is committed to adhering to all provisions of Law 3/2007 of March 22, which aims to achieve effective equality between women and men in the professional sphere. Through its **Code of Ethics**, the organization declares its commitment to developing and implementing values and policies that integrate equal treatment and opportunities without discrimination, ensuring and maintaining workplaces free from inequalities, where the dignity of employees is respected and individual development is facilitated.

Similarly, GME has developed an **Equality Plan** in order to guarantee equal treatment and opportunities for men and women within the workforce, committing itself to ensuring that all employees perform their duties in a professional, safe, and discrimination-free environment that promotes equal employment opportunities and prohibits discriminatory practices of any kind.

In this same area, and aligned with the content of the Equality Plan, internal selection and promotion processes are implemented with a gender perspective. Thus, personnel recruitment within the organization is governed by recruitment and selection procedures designed to guarantee equal opportunities for men and women.

Furthermore, the Group also has a **Protocol for the prevention of and action against workplace harassment**, the primary objective of which is to implement measures that prevent, avoid, and eradicate workplace harassment. This protocol determines the necessary actions for the investigation, prosecution, and sanction of such conduct, should it occur, and provides employees with the appropriate procedure for submitting associated complaints and denunciations through the implementation and dissemination of this document via a **Whistleblower Channel** specializing in workplace harassment issues.

comply with applicable legislation, addressing all physical barriers that might impede the integration of these individuals and implementing measures to ensure their full inclusion within the system.

Finally, as part of its commitment to equal treatment and opportunities free from discrimination, GME addresses all types of conditions related to diversity, notably those concerning race, ethnicity, gender, age, sexual orientation, religion, disability, or any other characteristic that may lead an individual to be considered part of a minority group.

Therefore, in 2025, the Group will implement an LGBTI policy to promote inclusion and equal opportunities, and to prevent discrimination based on sexual orientation and/or gender identity.

WELL-BEING AND BELONGING

GME continuously strives to maintain an optimal work environment that aligns with employee needs and preferences, which is fundamental to the Group's strong performance.

Therefore, GME endeavors to integrate its commitment to its personnel with its commitment to the community, by promoting solidarity initiatives that benefit vulnerable groups. Consequently, through the Galbán Association in Asturias, employees actively engaged in accumulating kilometers by participating in various sports activities, with the total kilometers covered subsequently converted into a financial contribution for the Association.

Regarding employee engagement, various events and activities are organized, ranging from Christmas parties and gift baskets to annual activities designed to foster teamwork and strengthen bonds among employees, thereby enhancing workplace organization across all offices and warehouses.

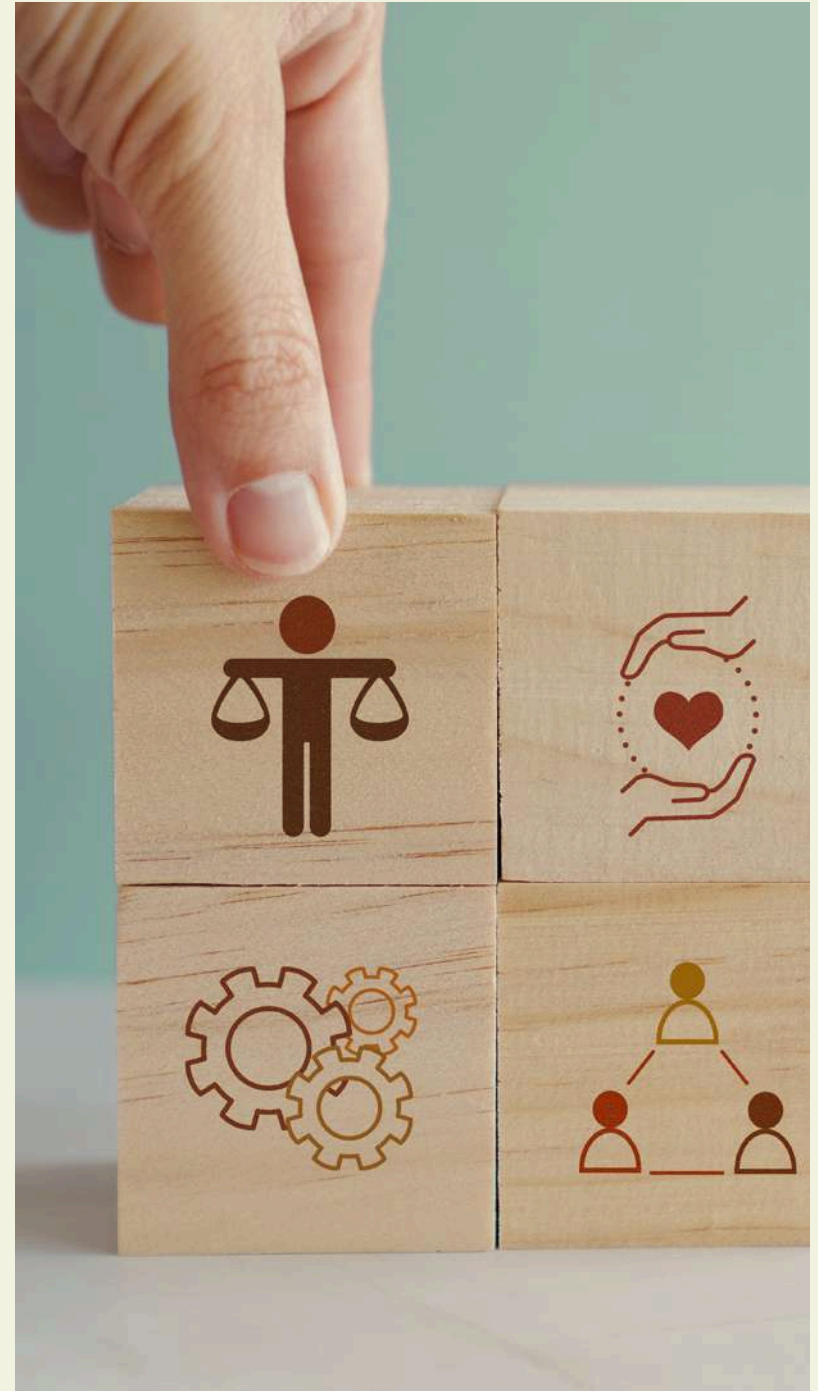


6.

HUMAN RIGHTS



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6. HUMAN RIGHTS

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

The organization identifies and assesses human rights risks based on its geographical operating context and the business relationships within its value chain. For the Group, people are the fundamental pillar upon which the business is built, making it of great importance to establish the ethical principles and codes of conduct that must guide every step, thereby fostering a work environment characterized by personal responsibility, commitment, integrity, loyalty, and respect. In this regard, through its **Code of Ethics**, the Group details the fundamental concepts of GME's policies and procedures that must be understood and implemented by all administrators, executives, employees, and collaborators of the organization. Specifically, this document provides a framework to be followed, with the most notable aspects enumerated below:

- Employees and collaborators of the organization must comply with laws, actively cooperating with administrative, police, and judicial authorities, if required. They must remain continuously informed of the content of legal provisions applicable to their sphere of activity.
- The organization respects and fosters free, fair, and honest competition, demonstrating its absolute and highest-level commitment to compliance with competition regulations in all jurisdictions where it operates.
- Sustainable conduct extends beyond adherence to environmental standards and occupational health and safety regulations; thus, the organization is committed to the efficient use of resources in accordance with the regulations applicable to its activities.

Similarly, as previously stated, GME ensures equal opportunities and diversity management within the organization. This is a fundamental element of its corporate identity, as continuous control and monitoring are in place to uphold these principles.

The organization does not apply discriminatory criteria of any kind during its internal processes, regardless of their objective. Therefore, and particularly during processes related to **people management**, the organization relies solely on the **objectivity** of the aptitudes and merit of its employees. This applies to both the selection and hiring processes for new professionals and internal promotion processes, including training activities and salary remuneration.

Along these lines, the organization's employees and collaborators must interact among themselves and with third parties with **respect and consideration**, excluding any discrimination for any reason and maintaining a work environment free of harassment or intimidation.

Furthermore, beyond merely complying with current regulations, GME supports the right to exercise freedom of **association and collective bargaining**, respecting the right of employees to freely affiliate with the trade union section they deem appropriate, thereby eliminating any form of discrimination against those who engage in such activities.

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

Finally, and in order to comply with the laws, regulations, and company policy applicable to their work, all professionals comprising the GME workforce are responsible for understanding and seeking advice when necessary. The creation of the Ethics Committee is particularly noteworthy. This Committee, in turn, convenes periodically to ensure compliance with relevant policies and procedures, and to promote additional prevention and control measures for instances of non-compliance.

Consistent with this, GME has implemented **reporting channels**, accessible both internally and externally, to allow for the completely confidential notification of any non-compliance with the aforementioned principles, without fear of retaliation. Nevertheless, all reports must be made in good faith and not be based on assumptions; thus, all submissions must follow the systematic process established in an internal procedure.

In this regard, it is worth noting that during the reporting period, the year 2023, the Group has not received any complaints of human rights violations, consistent with the previous fiscal year.



7.

CORRUPTION AND BRIBERY



7. CORRUPTION AND BRIBERY

PREVENTION OF CORRUPTION, BRIBERY, AND MONEY LAUNDERING

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

To this end, the Group undertakes the identification and evaluation of potential risks associated with criminal offenses, as defined in the relevant regulations pertaining to its activities. It has developed a **Criminal risk prevention model** for their mitigation, which encompasses the necessary procedures, internal regulations, surveillance and control activities, as well as training and monitoring initiatives.

In relation to the foregoing, and as an integral component, the organization operates under the foundational principles established in its applicable Code of Ethics. Through this, GME endeavors to conduct its business in accordance with the highest standards of ethics, honesty, and integrity, acknowledging the vital contribution of all its employees.

Specifically concerning the prevention of **money laundering and the financing of terrorism**, the Code of Ethics stipulates that the organization establishes relationships with clients, partners, and other commercial collaborators exclusively based on their professional competence, and is required to implement appropriate compliance measures in operations or activities where any associated risk is identified within this domain.

Consequently, and recognizing the importance of this aspect, GME has developed a **Manual for the Prevention of and Action Against Money Laundering** to establish the necessary rules and procedures for compliance with current legislation concerning the prevention of and response to money laundering, and to prevent its use in the financing of terrorism or other criminal activities.

Furthermore, the Code of Ethics emphasizes that all personnel must perform their duties with loyalty, prioritizing the company's interests over their own and avoiding activities, relationships, or circumstances that could lead to **conflicts of interest**.

Additionally, this same document explicitly prohibits offering any illicit advantage to individuals from other companies for the purpose of promoting the contracting or acquisition of the organization's services, thereby addressing the prevention of **corruption and bribery**.

In order for all these basic principles of action outlined in the Code of Ethics to be materialized and extended throughout the organization's value chain, the Group utilizes its various communication channels to inform collaborating companies and clients, encouraging all of them to integrate these principles into their own structures.

Furthermore, and aligned with the foregoing, GME has developed an Anti-Corruption Policy, which is mandatory for all administrators, directors, employees, and collaborators of the Group. This policy aims to elaborate on the principles and values contained within the Code of Ethics pertaining to the organization's commitment to corruption prevention, as detailed in the aforementioned document.

This policy establishes criteria and procedures for preventing acts of corruption, as well as conflicts of interest that may arise during ordinary and commercial activities conducted by personnel or other associated collaborators.

Similarly, the ORGANIZATION has a **Competition Policy**, which is also applicable to administrators, managers, and employees. This policy establishes criteria and procedures to prevent and promptly detect acts and behaviors that could restrict competition in commercial relations and potentially result in administrative, civil, or even criminal sanctions.

Furthermore, the **protection of personal data** is of paramount importance to the Group. As part of its business activities, the Group is committed to ensuring the protection of the personal data of its employees, suppliers, and clients, covering its collection, treatment, storage, and transfer.



7. CORRUPTION AND BRIBERY

Finally, and to ensure full and effective knowledge of the provisions within the documents governing the ORGANIZATION, GME is committed to keeping all employees within the workforce informed and trained . Specifically, in addition to conducting training activities in this area for administrators, managers, and employees, the organization has internal procedures, centralized by the aforementioned Ethical Committee, among which the following are noteworthy:

- Identify the organization's activities within which preventable offenses may be committed.
- Establish, develop, cohere, and disseminate the protocols and procedures that concretize the process of forming intent, adapting decisions, and executing them.
- Outline the company's training obligations regarding the organization's ethical principles, zero tolerance for criminal or unethical behavior, and the procedures available for addressing such matters.
- Enable and manage channels for communicating potential risks, incidents, or non-compliances within the organization, and direct and document their investigation.
- To act as a consultative body regarding the operation of the organization's policies and procedures.

Finally, and to date, it must be emphasized that no recorded cases of corruption and bribery have occurred within the organization.

CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANIZATIONS

Among the Group's long-range strategic projects are also those pertaining to the commitment to fostering a better society, by promoting aspects such as medical research, culture, art, training, and professional development, among others. However, compliance with the aforementioned stipulations is ensured prior to initiating any collaboration.

During 2024, the Group made contributions to foundations and non-profit organizations totaling €29,442 (€26,264 in 2023 and €19,670 in 2022). Additionally, with the aim of promoting sports within the social sphere, the Group participates whenever possible in the sponsorship of 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 REGARDING 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 GME Group's commitment to social responsibility involves working towards sustainable development, defined as the balance between economic outcomes, the positive social impact it generates within its environment, and environmental conservation. This approach is transversal and aims to contribute value to society as a whole.

RELATIONSHIP WITH STAKEHOLDERS

Firstly, within the scope of its activities and services, the Group is fully committed to engaging and interacting with entities or groups of individuals that it can significantly influence, and whose actions, in turn, may have a notable impact on the organization's capacity to successfully execute its strategy and achieve its objectives.

To this end, the organization endeavors to facilitate and maintain a dialogue with its stakeholders, implementing cooperative actions with the community, and fostering an open relationship with interested parties. This is achieved through various channels and means of communication, with a future objective of initiating new collaborative partnerships.

- The organization provides continuous training and promotes quality employment to maintain the motivation of its workforce.
- Relationships with shareholders are continuously 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 continuous customer care.
- Supplier companies must provide the necessary resources for the organization to carry out its activities; therefore, establishing trusting relationships with them is of vital importance.
- The organization strives to add value to its products and services, aiming to surpass competing companies.

COMMITMENT TO SOCIETY

GME contributes to sustainable development through its operations, notably by consistently generating quality, stable employment with remuneration that considers not only individuals but also business achievements.

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

Likewise, the organization's activity fosters the industrial development of both small and medium-sized enterprises, which are integral to the local economic fabric where it operates.

Furthermore, the organization is fully committed to positively impacting its operating environment, encouraging all employees within the workforce to actively engage in the sustainable development of local communities. In this manner, the Group collaborates with organizations, within its capabilities, such as those listed below:

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

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

Finally, it should be noted that the GME Group is aligned with the environment in which it operates concerning its relationships with societal stakeholders, collaborating with and supporting their economic development, as well as promoting the use of biomass-derived products, holding Sure certification, and recently investing in projects that utilize these materials.

8. INFORMATION REGARDING THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

8.2. SUBCONTRACTING AND SUPPLIERS

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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 aims to maintain constant dialogue with all stakeholders, including supplier companies and external collaborators.

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

In line with this, the organization has developed a **Purchasing Policy** aimed at verifying the suitability of suppliers and subcontractors to provide raw materials, materials, and other services in accordance with the quality requirements defined by the organization. It also aims to define the operational procedure for communicating environmental requirements to collaborating companies that generate significant environmental impacts.

Aligned with its objective of diversifying into more sustainable products and services, as previously mentioned, GME Woodpellets has incorporated biomass into its product portfolio. In this regard, the ORGANIZATION promotes PEFC-certified raw materials to ensure local forest sustainability that generates benefits across the entire value chain.

Therefore, as a general rule, all suppliers and subcontractors of the Group are subjected to prior approval before the initial purchase and continuous evaluation thereafter. This aims to ensure supply capacity in accordance with established requirements and to verify ongoing compliance through questionnaires. To this end, The GME Group regularly employs a procedure for the **evaluation of suppliers**, which specifies valuation criteria, notably including environmental aspects, among others.

Finally, while the ORGANIZATION demonstrates a commitment to integrating sustainability-related aspects, as indicated, it does not specifically conduct audit processes for supplier companies with which it establishes a relationship.

8.3. CONSUMERS

CONSUMER HEALTH AND SAFETY

As stipulated in the **Code of Ethics**, GME adheres to current data protection legislation concerning the acquisition, maintenance, and use of personal data. Employees with access to this information use it solely for its intended collection purpose, maintaining the highest levels of confidentiality.

Furthermore, and within this same domain, the Group holds **ISO 9001** certification, which is linked to the **Integrated Policy** for quality, environment, and occupational health and safety, through which the organization commits to the following quality undertakings:

- Focus continuous improvement processes on enhancing the effectiveness of the Integrated Management System and, specifically, the quality of services, by establishing requisite controls over resource inputs, internal procedures, and potential outputs.
- Establish active channels for information exchange and cooperation with all stakeholders to progressively and continuously improve the company's operations.



8. INFORMATION REGARDING 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 organizational activities with the aim of operating efficiently in this regard, both in products and services, as well as in occupational risk prevention and environmental protection.

Consequently, and despite the importance of the foregoing, the organization considers its primary asset to be its people. Personalized attention tailored to each client's needs, along with advice grounded in knowledge and prior experiences, are fundamental to enhancing its operational performance.

COMPLAINT AND INCIDENT REPORTING SYSTEMS

Regarding client matters, GME operates a claims system fully adapted to each of the markets in which it is present.

8.4. TAX INFORMATION

The GME Group, through its Board of Directors, prepares the annual financial statements and the management report, which are subsequently approved. In this regard, the most significant indicators concerning the organization's tax information are presented below:

PROFITS BEFORE TAXES		
COUNTRY	2024	2023
Spain	17.573.110	35.516.840
Morocco	1.163.182	1.512.446
Portugal	8.636	10.218
France	212.169	275.480
Italy	534.516	124.210
Hungary	116.952	12.306
Turkey	(1.347.740)	1.074.936
United States	125.279	171.893
New Zealand	33.088	100.015
Total	20.657.195	35.740.259

Furthermore, the business is fully integrated into the organization's value chain, which ensures the registration of claims: 18 claims were recorded during 2024 (22 claims in 2023 and 47 claims in 2022). These claims are analyzed and evaluated based on their evolution over time and the effectiveness of the measures implemented.

In line with this, the organization establishes effective guidelines for collecting, analyzing, and utilizing customer satisfaction information. To this end, the company has developed a satisfaction survey focused on product and service quality. This survey is made available to clients, considering compliance with product or service requirements and the fulfillment of needs and expectations, with the goal of fostering continuous improvement.

TAXES PAID ON PROFITS		
COUNTRY	2024	2023
Spain	6.317.311	8.676.732
Morocco	570.774	474.957
Portugal	19.787	20.896
France	26.083	89.699
Italy	615.056	45.941
Hungary	5.524	9.923
Turkey	145.768	475.151
United States	36.074	82.505
New Zealand	12.299	38.560
Total	7.440.036	9.815.969

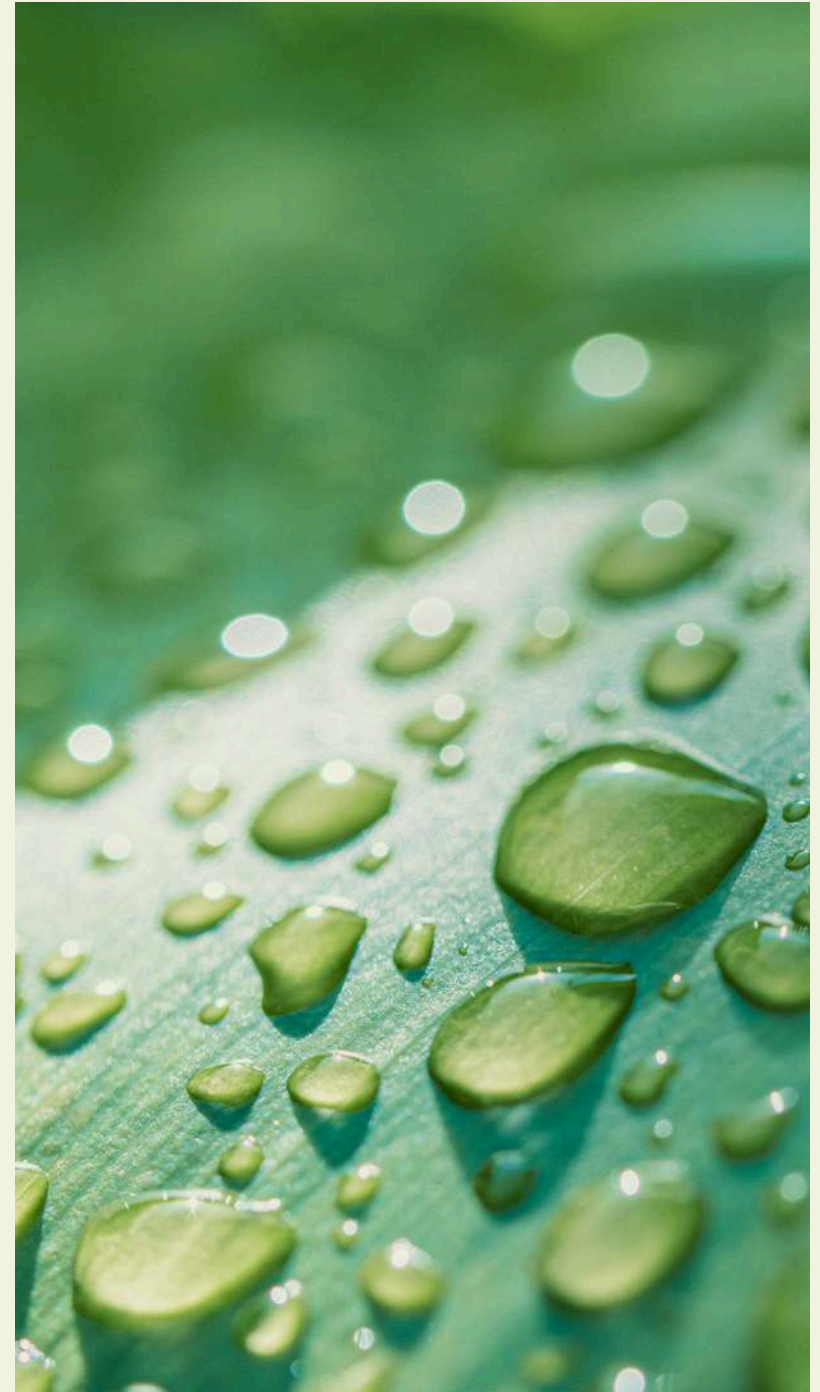
PUBLIC GRANTS RECEIVED

During fiscal years 2024 and 2023, no grants were received.



9.

GRI CONTENT INDEX



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION OF THE DOCUMENT
ORGANIZATION			
DESCRIPTION OF THE BUSINESS MODEL	Business environment (Name of the ORGANIZATION; Activities, brands, products and services; Headquarters location; Operations location; Ownership and legal form; Markets served)	2-1a, 2-1b, 2-1c, 2-1d, 2-6a, 2-6b	3
	Organization and structure (Size of the ORGANIZATION. Participations in Group companies)	2-9a	3
	OBJECTIVES, STRATEGIES, policies applied by the Group and their results	2-23a, 2-23b, 2-24a	3
MAIN RISKS	Commercial relationships, products, or services that may have negative effects in these areas. Main impacts, risks, and opportunities	2-6c	3
	How it manages these risks, explaining the procedures used to detect and evaluate them	2-25a, 2-25a, 103-3	3
	Detected impacts (breakdown of risks, particularly short-, medium-, and long-term)	2-25a	3
ENVIRONMENT			
ENVIRONMENTAL MANAGEMENT	Current and foreseeable effects of the company's activities on health and safety	2-24a, 2-27b, 2-27c, 201-2, 3-3	4
	Environmental assessment or certification procedures		
	Resources dedicated to the prevention of environmental risks		
	The application of the precautionary principle, measures to prevent, reduce, or repair carbon emissions that severely affect the environment		
	The amount of provisions and guarantees for environmental risks		
POLLUTION	Measures to prevent, reduce, or repair carbon emissions that severely affect the environment	305-7a	4
CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGE-	Measures for the prevention, recycling, reuse, other forms of recovery, and disposal of 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 consumption and water supply in accordance with local limitations	303-1a, 303-1c, 303-4a, 303-5a	4
	Consumption of raw materials and measures adopted to improve efficiency of their use	301-1a	4
	Direct and indirect energy consumption, measures taken to improve energy efficiency	302-1e, 302-2a, 302-4a, 302-4b, 302-5	4
	Use of renewable energies	302-3	4



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION OF THE DOCUMENT
ENVIRONMENT			
CLIMATE CHANGE	Significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	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
	Voluntarily established medium and long-term reduction targets for greenhouse gas emissions and the means implemented for that purpose	305-5a, 305-5d	4
BIODIVERSITY PROTECTION	Measures taken to preserve or restore biodiversity	304-1a, 304-3a	4
	Impacts caused by activities or operations in protected areas	304-2a, 304-2b	4
INFORMATION ON SOCIAL AND PERSONNEL MATTERS			
EMPLOYMENT	Total number and distribution of employees by sex, age, country, and professional classification	2-7a, 2-7d, 2-7e, 405-1b	5
	Total number and distribution of employment contract types	2-7b	5
	Annual average of permanent contracts, temporary contracts, and part-time contracts by sex, age, and professional classification	N/A	5
	Number of dismissals by sex, age, and professional classification	N/A	5
	Average remunerations and their evolution, disaggregated by sex, age, and professional classification or equivalent value	2-19a, 401-2	5
	Salary gap: remuneration for equivalent positions or the company's average	405-2a	5
	Average remuneration of directors and executives, including variable compensation, allowances, and indemnities	2-19a	5
	Payments to long-term savings provision schemes	N/A	5
	Implementation of policies for the right to disconnect from work	201-3, 401-3	5
	Employees with disabilities	405-1	5
WORK ORGANIZATION	Number of hours of absenteeism	403-2	5
	Work-life balance measures	401-3a, 401-3b	
HEALTH AND SAFETY	Occupational health and safety conditions	403-1a, 403-2a, 403-4a, 403-4b, 403-5a, 403-6a, 403-7a	5
	Work-related accidents, particularly their frequency and severity, as well as occupational diseases, disaggregated by sex	403-9a, 403-10a	5



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION OF THE DOCUMENT
INFORMATION ON SOCIAL AND PERSONNEL MATTERS			
SOCIAL RELATIONS	Organization of social dialogue, including procedures for informing, consulting, and negotiating with personnel	402-1a, 402-1b	5
	Percentage of employees covered by collective bargaining agreement by country	2-30a, 2-30b	5
	Overview of collective bargaining agreements, particularly concerning occupational health and safety	407	5
TRAINING	Policies implemented in the area of TRAINING	404-2a, 404-2b	5
	Total number of training hours by professional category	404-1a	5
UNIVERSAL ACCESSIBILITY	Measures adopted to facilitate UNIVERSAL ACCESSIBILITY for the most vulnerable groups	N/A	5
EQUALITY	Measures adopted to promote equal treatment and opportunities between women and men	406-1	5
	Equality plans	N/A	5
	Measures adopted to promote EMPLOYMENT	N/A	5
	Protocols against sexual harassment and harassment based on sex, integration, and UNIVERSAL ACCESSIBILITY for persons with disabilities	N/A	5
	Policy against all types of DISCRIMINATION	406-1a	5
	DIVERSITY Management	N/A	5
INFORMATION ON THE RESPECT FOR HUMAN RIGHTS			
HUMAN RIGHTS	Application of human rights due diligence procedures	2-23a, 2-23b, 2-23e, 2-23f, 410-1a	6
	Prevention of human rights violation risks	412-2, 412-3	6
	Measures to mitigate, manage, and remedy potential abuses committed	3-3, 412-2b	6
	Complaints regarding human rights violations	411-1a	6
	Promotion and compliance with the provisions of the fundamental conventions of the International Labour ORGANIZATION related to respect for freedom of association and the right to collective bargaining	407-1a, 407-1b	6
	Elimination of discrimination in EMPLOYMENT and occupation	406-1a	6
	Elimination of forced or compulsory labor	409-1a, 409-1b	6
	Effective abolition of child labor	408-1a, 408-1b, 408-1c	6



9. GRI CONTENT INDEX

BLOCK	CONTENT	GRI	SECTION OF THE DOCUMENT
INFORMATION REGARDING THE FIGHT AGAINST CORRUPTION AND BRIBERY			
CORRUPTION AND BRIBERY	Measures adopted to prevent corruption and bribery	3-3, 205-2, 205-3	7
	Measures to combat money laundering	3-3, 205-2, 205-3	7
	Contributions to foundations and non-profit organizations	415-1a	7
INFORMATION ON SOCIETY			
COMMITMENTS TO SUSTAINABLE DEVELOPMENT	Impact of the Company's activity on employment and local development	203-1b, 203-2, 204-1, 413-1, 413-2	8
	Impact of the activity on society in local populations and the territory	203-1b, 203-2, 204-1	8
	Relationships maintained with local community stakeholders and modes of dialogue with them	2-29a	8
	Partnership or sponsorship activities	2-28a, 413-1a	8
SUBCONTRACTING AND SUPPLIERS	Inclusion of social, gender equality, and environmental issues in the procurement policy	N/A	8
	Consideration of social and environmental responsibility in relationships with suppliers and subcontractors	308-1a, 308-2a, 308-2c, 414-1a, 414-2a, 414-2c	8
CONSUMERS	Measures for consumer health and safety	416-1a, 416-2a, 417-1a	8
	Complaint systems, complaints received, and their resolution	2-25b, 416-2, 418-1a	8
TAX INFORMATION	Profits obtained country by country	207-4	8
	Income tax paid	N/A	8
	Public subsidies received	201-4a	8



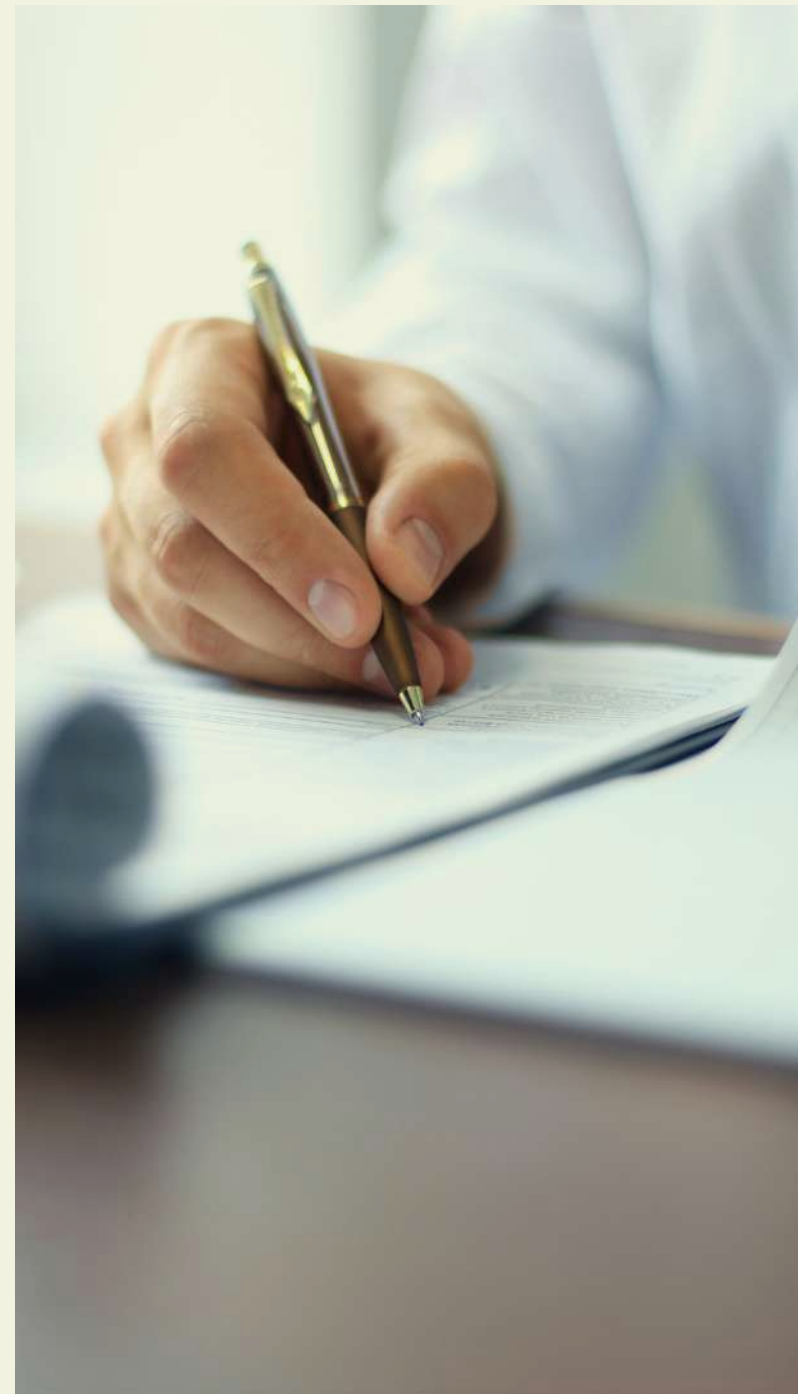
José Miguel Ortega
Managing Director

Barcelona, July 28, 2025

10. ■ VERIFICATION REPORT



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10. VERIFICATION REPORT



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INDEPENDENT VERIFICATION REPORT OF THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT OF GARCÍA MUNTÉ ENERGÍA, S.L. AND DEPENDENT COMPANIES FOR THE 2024 FISCAL YEAR

To the partners of GARCÍA MUNTÉ ENERGÍA, S.L.:

We have carried out the limited assurance verification of the attached Consolidated Non-Financial Information Statement (hereinafter NFIS) for the financial year ended December 31, 2024, of GARCÍA MUNTÉ ENERGÍA, S.L. and its dependent companies (hereinafter the Group).

The content of the NFIS includes information additional to that required by current commercial regulations on non-financial information (Law 11/2018, of December 28), which has not been subject to our verification work. In this regard, our work has been exclusively limited to the verification of the information identified in the "GRI Content Index" table included in the attached NFIS.

Management's Responsibility

The preparation of the NFIS, as well as its content, is the responsibility of the Management of GARCÍA MUNTÉ ENERGÍA, S.L. The NFIS has been prepared in accordance with the provisions of current commercial regulations and following the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI Standards), as well as other described criteria, in accordance with the information provided for each topic in the "GRI Content Index" table of the aforementioned Statement.

This responsibility also encompasses the design, implementation, and maintenance of internal control deemed necessary to ensure the NFI Statement is free from material misstatement, whether due to fraud or error.

The Management of GARCÍA MUNTÉ ENERGÍA, S.L. is furthermore responsible for defining, implementing, adapting, and maintaining the management systems from which the necessary information for the preparation of the NFI Statement is derived.

Our Independence and Quality Management

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

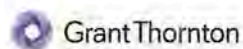
Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement, and operate a quality management system that includes policies and procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The work team consisted of professionals expert in non-financial information reviews and, specifically, in economic, social, and environmental performance information.



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Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance verification report based on the work performed. We have carried out our work in accordance with the requirements established in the International Standard on Assurance Engagements 3000 Revised, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the Guidance on Verification Engagements for Non-Financial Information Statements issued by the Institute of Certified Public Accountants of Spain.

In a limited assurance engagement, the procedures performed vary in nature and timing, and are less extensive than those performed in a reasonable assurance engagement; consequently, the assurance obtained is substantially lower.

Our work has involved formulating questions to Management, as well as to the various Group units that participated in the preparation of the NFI Statement, reviewing the processes for collecting and validating the information presented in the NFI Statement, and applying certain analytical procedures and sampling review tests, as described below:

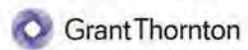
- Meetings with Group personnel to understand the business model, applied policies and management approaches, the main risks related to these issues, and to obtain the necessary information for the external review.
- Analysis of the scope, relevance, and integrity of the content included in the 2024 NFI Statement, based on the materiality analysis conducted by the Group and described in section 2.b. "Materiality" of the NFI Statement, considering content required by current commercial regulations.
- Analysis of the processes for collecting and validating the data presented in the 2024 Non-Financial Information Statement.
- Review of information concerning the risks, policies, and management approaches applied to the material aspects presented in the 2024 Non-Financial Information Statement.
- Verification, through sample-based testing, of the information regarding the contents included in the 2024 Non-Financial Information Statement and its proper compilation from data supplied by information sources.
- Obtaining a letter of representation from Management.

Conclusion

Based on the procedures performed in our verification and the evidence obtained, no aspect has come to light that would lead us to believe that the Non-Financial Information Statement of GARCÍA MUNTÉ ENERGÍA, S.L. and its dependent companies for the annual period ended December 31, 2024, has not been prepared, in all significant respects, in accordance with current commercial regulations and the criteria of the selected GRI standards, as well as other criteria described for each matter in the "GRI Content Index" table of the aforementioned Statement.



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Use and Distribution

This report has been prepared solely for the Group's Management, in accordance with the terms of our engagement letter.

Grant Thornton, S.L.P. Single-Member Company

Sergi Puig-Serra Casas

Barcelona, July 28, 2025

College of
Sworn Accountants of Cat-
alonia

GRANT THORNTON, S.L.P.

2025 No. 20/25/13483

COLLEGIATE FEE: 30.00 EUR

Distinctive seal for other actions



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