



EPI INDUSTRIES FAMILY OF COMPANIES, S.L. and Subsidiary Companies



Consolidated Non-Financial Information Statement as at 30 November 2024



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1 INTRODUCTION

This Statement of Non-Financial Information and Diversity responds to the requirements derived from Law 11/2018, of 28 December, which amends the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2th, and Law 22/2015, of July 20th, on Auditing of Accounts, in relation to non-financial information and diversity.

It has been prepared taking into account the non-financial reporting guidelines of the European Commission (2017/C 215/01) derived from Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial information and diversity information by certain large companies and certain groups, as well as the Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI Standards).

Therefore, by means of this Statement of Non-Financial Information and Diversity, which will be prepared annually, we respond to the requirements derived from Law 11/2018, with the aim of providing the information considered significant for Stakeholders, relating to EPI Industries Family of Companies, S.L. and Subsidiaries (hereinafter, "EPIfoc" or "Group") with respect to the reporting areas considered by Law 11/2018.

If you have any queries regarding the Statement of Non-Financial Information and Diversity, please write to the registered office of EPI Industries Family of Companies, S.L. located at Polígono Industrial Els Batzacs, calle Xops nº 5, 08185, Lliçà de Vall, Barcelona.



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1.1 ABOUT THE STATEMENT OF NON-FINANCIAL INFORMATION AND ITS PREPARATION

The objective of the Statement of Non-Financial Information and Diversity is to provide a comprehensive view of the ESG (environmental, social and governance) aspects of EPI Industries Family of Companies, S.L. and Subsidiaries, which includes information relating to the 2024 financial year (1 December 2023 to 30 November 2024), this being the third report prepared by the Group.

The preparation of the NFIS and the scope has been carried out on a consolidated basis, which entails the integration of the information of all the entities that make up the Group with the aim of gathering and guaranteeing a complete and representative perspective of the impact and management of sustainability. In turn, this consolidated scope coincides with that also presented in the financial statements, including the financial information of the entire Group as if it were a single economic entity.

This report has been prepared with reference to the GRI (Global Reporting Initiative) Standards for those requirements considered material to the business, whose index of reported indicators is attached as an annex to this report (see *Annex I*).

The content of this Statement of Non-Financial Information and Diversity has been prepared in accordance with the principles of Stakeholder engagement, taking into account the principle of materiality, transparency and completeness. In addition, we have sought balance, accuracy, timeliness, comparability, clarity and reliability of the data presented.

This report has been subject to a process of external and independent verification in accordance with the terms of Law 11/2018 of 28 December.

This report is public and can be consulted on the EPIfoc Group's corporate website.



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2 THE EPIFOC GROUP

2.1 DESCRIPTION OF THE BUSINESS MODEL

EPI Industries Family of Companies, S.L. is a holding company that owns all the companies that make up the Group. We are a business group specializing in business development with a vocation for excellence in the supply of components, products, consumables and their associated technical, logistical and maintenance services, which provide value-added solutions for products, production processes and industrial facilities.

EPI Industries Family of Companies, S.L. was incorporated in Barcelona on 22 September 2015. Its registered office is located in the municipality of Lliçà de Vall (Barcelona), Calle dels Xops, number 5, Polígono Industrial Els Batzacs.

During 2024, a new company has been incorporated into our organization, which corresponds to: SOCIEDAD DE ROLAMENTOS, S.D.R, S.A. This company represents a strategic step to strengthen and diversify our operations as a Group.

The subsidiaries included in the scope of consolidation for the period from 1 December 2023 to 30 November 2024 are listed below:



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Society	Description of the Company	Registered office
EPIDOR, S.A.U.	Distribution of industrial products specializing in a wide range of mechanical engineering components and their associated technical and logistical services. It has the following subsidiary: <ul style="list-style-type: none">• EPIDOR PORTUGAL COMPONENTES INDUSTRIALES LDA (Portugal).	Lliçà de Vall (Barcelona), Spain
EPISER, S.L.U.	Provision of global services with functional areas to all companies in the EPI Industries group.	Lliçà de Vall (Barcelona), Spain
LIDERING, S.A.U.	Distribution, design, manufacture, maintenance, repair of mechanical seals and solutions for the pumping and fluid transfer industry. It has the following subsidiaries: <ul style="list-style-type: none">• S.A LIDERING NV (Belgium).• LIDERING GmbH (Germany).• SARL LIDERING (France).• LIDERING, MECHANICAL SEALS, S.A (Panama).	Cornellà de Llobregat (Barcelona), Spain
TORNILLERIA Y DERIVADOS METÁLICOS, S.A.	Distribution, production and customised processing of fasteners and industrial fasteners and their efficient logistics management services.	Montcada i Reixac (Barcelona), Spain
EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.	Design, production and distribution of industrial sealing products and solutions, specializing in a wide range of materials and mechanical engineering components and their associated technical and logistical services.	Lliçà de Vall (Barcelona), Spain
DANEEL MECHATRONICS, S.L.U.	Design, distribution, mechanization and assembly of linear systems. Specialist in automation and robotisation solutions for industry, development of turnkey mechatronic projects from design to delivery of the installed product.	Lliçà de Vall (Barcelona), Spain
AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U.	Provision of industrial services. Design, manufacture and marketing of machinery and industrial components.	Lliçà de Vall (Barcelona), Spain
DEXTER SCM, S.L.U.	Production, transformation, representation and commercialisation of all kinds of machinery and elements for industry and commerce, their spare parts and replacements. Provision of technical and computer services related to the above.	Lliçà de Vall (Barcelona), Spain
EPI INDUSTRIES CORPORATE VENTURE CAPITAL, S.L.U.	Management of participations and shares in commercial companies or all types of entities that invest in innovative solutions in any field of human knowledge.	Lliçà de Vall (Barcelona), Spain
INDUSTRIAL PRODUCTS AND COMPONENTS ONLINE, S.L.U.	Marketing of all kinds of machinery and capital goods, machinery components of all kinds, consumable products in industrial processes, as well as all kinds of products and equipment for industrial installations and their consumable products for their maintenance.	Lliçà de Vall (Barcelona), Spain
ROLAMENTOS SDR, S.A.	Distribution of industrial products specializing in a wide range of mechanical engineering components and their associated technical and logistical services. It has the following subsidiary: <ul style="list-style-type: none">• S.E.B, SOCIEDAD ELECTRO BOBINADORA, SOCIEDADE UNIPESSOAL, LDA (Portugal).	Porto (Portugal)



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In this document, all references to EPIfoc or the Group shall be understood to refer to EPI Industries Family of Companies, S.L. and its subsidiaries.

2.1.1 MAIN ACTIVITIES AND SERVICES PROVIDED

EPI Industries Family of Companies, S.L. is dedicated to the distribution and production of industrial products specializing in a wide range of mechanical engineering components and their associated technical and logistical services. EPIfoc has a set of functional areas that develop their activities as a support to all the companies and projects of the Group. These activities are encompassed within the company EPISER, and share the common objective of guaranteeing quality, efficiency and customization of services to the needs of the business.

On the other hand, its subsidiary EPIDOR, S.A.U. is the group's largest company in terms of turnover and its main activity is the distribution of industrial products specializing in a wide range of mechanical engineering components and their associated technical and logistical services.

The main products marketed and sectors served by the Group's various operating companies are as follows:



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EPIDOR, S.A.U. (*"Epidor Technical Distribution"*)

PRODUCTS OR SERVICES

- Power transmission.
- Tools and accessories.
- Chemicals and lubricants.
- Pneumatic products.
- Sealing products.
- Fixing products.
- Mechanical seals.
- Motion control.

SECTORS

- General Industry.

LIDERING, S.A.U. (*"Lidering"*) and subsidiaries

PRODUCTS OR SERVICES

- Cartridge mechanical seals.
- Mechanical seals for process pumps.
- Mechanical seals for domestic pumps.
- Mechanical seals RMS.
- Dry Seals.
- Auxiliary products for mechanical seals.

SECTORS

- Food and drink.
- Chemist.
- Pharmacist.
- Waste recycling.
- Water treatment and purification.
- Maritime sector.
- Petrochemicals and energy.
- Paper and cardboard.



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TORNILLERIA Y DERIVADOS METÁLICOS, S.A. (*"Tormetal"*)

PRODUCTS OR SERVICES

- Value-added. For example: lock nuts, adjusting screws, lock washers, etc.
- Standardised.
- Materials and treatments: corrosion prevention, aesthetic treatments, blocking and waterproofing.

SECTORS

- Automotive and components.
- Packaging.
- Transport and rail.
- Commercial vehicles.
- Chemicals, oil and gas.
- Luminaries and electricity.
- Engines and transmissions.
- Furniture and wood.

EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U. (*"Epidor Seals and Rubber Technology"*)

PRODUCTS OR SERVICES

- O-ring range.
- Static tightness.
- Sealing for rotating equipment.
- Sealing for hydraulics and pneumatics.
- Vibration isolation.
- Bellows, membranes, suction cups and profiles.

SECTORS

- Food and pharmaceuticals.
- Energy.
- General industry.
- Heavy machinery.
- Capital goods.
- Water and gas.
- Mobility.



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DANEEL MECHATRONICS, S.L.U. (*"Daneel Mechatronics"*)

PRODUCTS OR SERVICES

- Linear motion.
- Mechanical and electronic control systems and components.
- Gas springs and hydraulic elements.

SECTORS

- Automation.
- Public works machinery.
- Steel.
- Transport.
- Renewable.
- Automotive.
- Doctor.
- Machine-tool industry.
- Packaging.

AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U. (*"Agatex"*)

PRODUCTS OR SERVICES

- Maintenance.
- Engineering.
- Electronics.
- Machining.
- Assembly and construction.
- Automated / robotic storage systems.
- Electric and photovoltaic chargers.

SECTORS

- Feeding.
- Chemist.
- Pharmacist.
- Transport.
- Industrial.
- Automotive.
- Packaging.
- Renewable energies.



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EPISER, S.L.U. (*"Episer"*)

PRODUCTS OR SERVICES

- Human Resources .
- ICT.
- Image.
- Ecofin (Finances).
- Logistics.
- Quality.

SECTORS

- EPIfoc Group companies.

DEXTER SCM, S.L.U. (*"Dexter"*)

PRODUCTS OR SERVICES

- Industrial and commercial machinery and equipment.
- Technical services.
- IT services.

SECTORS

- Industrial.
- Commercial.



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EPI INDUSTRIES CORPORATE VENTURE CAPITAL (*"EPI Industries Corporate Venture Capital"*)

PRODUCTS OR SERVICES

- Participating interests and shares in commercial companies.
- Business projects and initiatives through investment in transferable securities and/or strategic assets.

SECTORS

- Industrial.

INDUSTRIAL PRODUCTS AND COMPONENTS ONLINE (*"Industrial products and components online"*)

PRODUCTS OR SERVICES

- Machinery.
- Consumable products.
- Industrial installation products and equipment.
- Consumables associated with industrial products and installations.
- Technical services.
- IT services.
- Operational and logistical services.
- Financial, administrative and advisory services.

SECTORS

- Industrial.
- Technological.
- Financial.
- Logistics.



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ROLAMENTOS SDR, S.A

PRODUCTS OR SERVICES

- Bearings.
- Power transmission.
- Tools and accessories.
- Chemicals and lubricants.
- Pneumatic products.
- Sealing products.
- Fixing products.
- Mechanical seals.
- Motion control.

SECTORS

- Industrial.

SEB, SOCIEDAD ELECTRO BOBINADORA, UNIP. LDA

PRODUCTS OR SERVICES

- Electric motors.
- Pumping equipment.
- Maintenance, repair of electric motors, electric pumps, transformers and generators.
- Vibration analysis.
- Thermography.
- Laser alignment.
- Pulley alignment and belt tensioning.
- Fan balancing.
- Isolation analysis.

SECTORS

- Industrial.



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2.1.2 EPIFOC IN FIGURES

The main figures of EPIfoc for the period from 1 December 2023 to 30 November 2024 of the financial year, as well as for the two previous years, are presented:

CATEGORY	2024	2023	2022
Net turnover (€)	56.269.598,50 €	51.086.597,51 €	49.510.269,09 €
Operating result (€)	3.007.864,82 €	3.340.115,87 €	3.622.788,02 €
Consolidated result for the year (€)	2.281.866,93 €	2.167.670,45 €	2.528.942,49 €
Share capital (€)	2.500.000,00 €	2.500.000,00 €	2.500.000,00 €
Long-term bank borrowings (€)	4.641.549,18 €	4.482.656,33 €	3.678.084,45 €
Short-term bank borrowings (€)	3.994.988,35 €	2.799.667,82 €	3.682.218,17 €
Final headcount (number of employees)	366	314	294



2.2 BUSINESS ENVIRONMENT

We are a business group specializing in business development with a **vocation for excellence** in the supply of components, products, consumables and their associated technical, logistical and maintenance services, which **provide added value solutions** for products, production processes and industrial facilities.

EPIfoc has the vision to be **recognized as a trusted *partner*** in the industry for its specialised products and services.

We develop this objective by creating an environment for each Group company to deploy its own strategy for growth and value contribution to the market in compliance with the Group's purpose, corporate values and management principles as defined below:

CORPORATE PURPOSE

Help the industry build a sustainable future



CORPORATE VALUES

- Responsibility
- Ethics
- Diversity
- Teamwork
- Passion
- Sustainability



GUIDING PRINCIPLES

- Customer approach
- Innovation
- Mid-long term focus
- Excellence
- Team building
- Profitability





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Industry has proved indispensable to the economic development of society. It is a market that will be boosted in the near future for a number of reasons:

Technology and digitalisation: it will affect process improvement, automation and Industry 4.0.

Sustainability: this will involve process improvement and innovation in a multitude of products that will require the creation of new industries, equipment and facilities.

Geopolitics and supply chain: the reality of the pandemic and international conflicts has made the whole market more sensitive to the proximity of products and manufacturing and production processes. This will have an impact on the recovery of the industrial fabric in historically shrinking markets.

In the face of all these trends, our role in the market as a supplier of components, products, consumables and maintenance services will continue to be necessary. Our challenge as a company will be to be attentive to changing trends in a market where developments are slower paced than other markets as they typically affect capital, investment and lead time intensive decisions.

Our strategic orientation as a Group and in each business is to serve the industry in general and we therefore have a broad portfolio of customers and an extensive portfolio of products and services in a market that is highly diversified by specialties. This combination allows us to focus our growth focus on the competitiveness of our value proposition against competitors in our own market rather than on the evolution of demand.

At EPIfoc, **our values** are the pillar on which we build our vision and our strategic decisions which are detailed as follows:

Responsibility: As part of the team we always try to give the best of ourselves, acting proactively, taking responsibility for our actions and decisions with the aim of seeking ways to improve our service, both with our colleagues and with the client.

Teamwork: In an environment like ours, in constant development, we need a participative attitude, support and help each other, working constructively. From the different companies we collaborate and work together, because we are all rowing for a common goal.



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Ethics: Our ethics are our daily compass, based on the premise that not everything is valid for the achievement of our goals. We maintain a legitimate way of acting according to our standards and parameters, always keeping in mind to act towards others as we would like them to act towards us.

Passion: We are ambitious, we are passionate about continuing to improve and grow. We face challenges with enthusiasm and energy because they are a new opportunity to improve. We set ourselves goals and work to achieve them.

Diversity: Tolerance, respect and integration are key in our daily work. As a business group, each company has its own particularities and it is important to integrate the different organizational realities. Being different is an opportunity for enrichment and learning. Sharing our styles and thoughts makes us more versatile and complete.

Sustainability: For us it is important to balance economic growth and profit with care for the environment and social welfare. We think not only about today but also about tomorrow, so we seek to provide the best service based on sustainability.

2.3 STAKEHOLDER IDENTIFICATION AND INVOLVEMENT

EPIfoc's relationship with its Stakeholders is closely linked to the activity they carry out, based on trust and transparency.



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Our main stakeholders are:

Team of collaborators: EPIfoc establishes as one of its fundamental values to provide the people in its team with the necessary training and qualification so that they acquire confidence in themselves and in the results of their work, in the pursuit of their personal and professional development.

Shareholders: EPIfoc considers it essential that the relationship between its employees and shareholders is one of loyalty, transparency and confidentiality in communication.

Customer relations: Relationships with our customers are based on the principle of achieving the satisfaction of their needs through the supply of our products and services. EPIfoc must ensure that all its collaborators are aligned to the achievement of this principle.

Competition: We believe in free market relations, striving to enhance our own values without undervaluing those of others. We feel responsible for maintaining relations with our competitors that favour the development of "best practices" in order to improve transparency and honesty in the market.

Suppliers and creditors: EPIfoc understands that relationships with our suppliers and creditors must be approached with full transparency and fairness in our dealings. We seek to establish alliances for mutual benefit, based on trust, exchange of communication and the pursuit of long-term relationships.





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Public Administration: EPIfoc understands that relations with Public Administrations must be based on trust and compliance with current legislation.

Society: EPIfoc seeks the development of our purpose, values and management principles outlined in the Code of Ethics in all those businesses, projects or actions that have an impact on society.

Environment: EPIfoc has defined a corporate purpose closely linked to the sustainability of the industry with the vocation of being an influential player in achieving a sustainable world in the medium and long term.

International: EPIfoc has subsidiaries in different countries. EPIfoc's values and ethical standards apply to all the Group's companies, wherever they may be. Ethics knows no borders.

2.3.1 STAKEHOLDER ENGAGEMENT CHANNELS

Different channels of communication have been established with Stakeholders in order to maximise their effectiveness and obtain more complete and exhaustive information from them. EPIfoc has different means and resources for participation, including the following:

- Corporate website.
- Internal communications for employees.
- In-house magazine *"It's All About Us"*.
- Professional platform: LinkedIn.
- Video *streaming* platform: Youtube.
- Six EPIfoc challenge committees made up of Group staff publish progress in these areas every six months. The challenges cover digitalization, sustainability, innovation, talent, diversity and profitability.
- Dialogue session *"Sustainability and the labour market"*.



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- Conference for the Promotion of Energy Transition and Sustainability in the Industrial Estates of Sabadell.
- Day for the challenge of the SDGs and resource efficiency as a business opportunity as well.
- Participation of the Steering Committee in congresses of European organizations.

HANDS4SEVENTY PROJECT

As part of the celebration of our 70th anniversary in the industrial market, we have decided to go one step further and commemorate this milestone in a meaningful way through a solidarity campaign called *"Handso4Seventy"*. We have invited all our employees to get actively involved in social support initiatives, backed by the company, with the aim of carrying out as many charitable actions as the number of years we have been in business.

These activities, which cover a wide variety of charitable actions, have included blood donations, sports competitions, bingo games, and many more. Each of these actions has been designed not only to raise funds, but also to encourage participation and collective commitment to important causes.

For this reason, we have created the Hands4Seventy fund, which allocates 100% of the funds raised from each charitable activity to a non-governmental organization chosen at the end of the year. With this project, we have not only made a positive impact on various communities, but we have also strengthened our team's sense of social responsibility. This approach reaffirms our commitment to solidarity and the well-being of those who need it most, thus celebrating our 70th anniversary in a memorable and meaningful way.



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2.4. MATERIALITY ANALYSIS

From the communication channels mentioned in the previous section, EPIfoc carries out specific actions to assess the most significant impacts that the Group has or could have on the economy, the environment and the people around it.

Based on this interaction, matters with a significant impact from EPIfoc's point of view have been defined. Based on the information obtained on the concerns and expectations of the aforementioned Stakeholders and the corporate objectives in relation to non-financial information, EPIfoc has carried out a materiality analysis to detect those areas of information to be reported, based on the content of Law 11/2018, that are most significant for these Stakeholders.

2.4.1 APPLIED METHODOLOGY

A Materiality Study has been carried out with the objective of identifying and assessing issues with a significant impact for EPIfoc.

A total of 47 significant issues have been identified from the analysis of the current national and international context, associated with the areas of sustainable development, social responsibility and transparency.

Aspects or concerns have been identified and are addressed in this Statement of non-financial information, particularly in relation to labour and social issues, regulatory compliance and ethical business conduct, as well as certain areas related to environmental protection.



2.4.2 CONSOLIDATION AND PRIORITIZATION

Based on the information obtained, the aspects considered relevant by the Stakeholders have been prioritized and consolidated, aligning them with the reporting areas contemplated in Law 11/2018.

In estimating materiality, both the impact of these issues and the Group's exposure to the risk inherent in them, have been taken into account.

Thus, the following table shows the prioritization of the aspects considered in the materiality analysis, on which the information reported in this FRIA has been mainly focused:

Aspect	Sub matter	Concerns
SOCIAL AND PERSONAL	EMPLOYMENT	Total number and distribution of employees by gender, age, country and occupational classification.
		Total number and distribution of types of employment contracts, average annual number of permanent contracts, temporary contracts and part-time contracts by gender, age and occupational classification.
		Numbers dismissed by gender, age and occupational classification.
		Average salaries and their evolution disaggregated by sex, age and professional classification or equal value.
		Average remuneration of directors and executives, including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender.
		Implementation of work disengagement policies.
		Wage gap, remuneration for equal or average jobs in society.
		Employees with disabilities.
	WORK ORGANIZATION	Organization of working time.
		Number of hours of absence.
		Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.



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Aspect	Sub matter	Concerns
SOCIAL AND PERSONAL	HEALTH AND SAFETY	Health and safety conditions at work.
		Accidents at work, in particular their frequency and severity, as well as occupational diseases, disaggregated by sex.
	SOCIAL RELATIONS	Organization of social dialogue, including procedures for informing, consulting and negotiating with staff.
		Percentage of employees covered by collective bargaining agreements by country.
		Review of collective agreements, particularly in the field of health and safety at work.
	TRAINING	Policies implemented in the field of training.
		Total number of training hours per professional category.
	EQUALITY	Measures taken to promote equal treatment and opportunities for women and men.
		Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men).
		Measures taken to promote employment.
Protocols against sexual and gender-based harassment.		
CORRUPTION AND BRIBERY		Measures taken to prevent corruption and bribery.
		Control of contributions to foundations and non-profit organizations.
SOCIETY AND SUSTAINABILITY	COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT	Impact of the company's activity on local populations and the territory.
		Relations with local community actors and the modalities of dialogue with them.
		Partnership or sponsorship actions.
	SUBCONTRACTING AND SUPPLIERS	Inclusion of social, gender equality and environmental issues in procurement policy.
		Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.
	CONSUMERS	Complaint systems, complaints received and their resolution.
	TAX INFORMATION	Taxes on profits paid.
		Country-by-country benefits.
Public subsidies received.		



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Aspect	Sub matter	Concerns
ENVIRONMENT	ENVIRONMENTAL MANAGEMENT	Environmental assessment or certification procedures.
		Resources dedicated to the prevention of environmental risks.
	POLLUTION	Measures to prevent, reduce or repair carbon emissions.
		Measures to prevent, reduce or repair noise and light pollution.
	CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT	Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste.
	SUSTAINABLE USE OF RESOURCES	Water consumption and water supply according to local constraints.
		Direct and indirect energy consumption.
		Measures taken to improve energy efficiency.
	CLIMATE CHANGE	Use of renewable energies.
		Voluntary reduction targets set in the medium and long term to reduce greenhouse gas emissions and Means implemented to this end.
		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.
HUMAN RIGHTS		Measures taken to adapt to the consequences of climate change.
		Prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress possible abuses.
		Promotion and enforcement of the provisions of the International Labour Organization's core conventions related to respect for freedom of association and the right to collective bargaining.



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2.5 GEOGRAPHICAL PRESENCE

The head office of EPI Industries Family of Companies, S.L., the sole administrator and partner of all the companies, is located at Carrer Xops Nº 5, Pol.Ind. Els Batzacs, Lliçà de Vall, Barcelona.

The rest of the Group's companies carry out their activities in the following workplaces:

EPIDOR, S.A.U.: Lliçà de Vall, Cornellà de Llobregat, Madrid, Astigarraga, Sevilla, Bilbao, Valencia, Zaragoza, Asturias and Vigo; and subsidiary in Portugal

LIDERING, S.A.U.: Cornellà de Llobregat, Reus and subsidiaries in France, Germany, Belgium and Panama

EPISER, S.L.U.: Lliçà de Vall, Cornellà de Llobregat and Montcada i Reixac

EPIDOR SEALS AND RUBBER TECHNOLOGY, S.L.U.: Lliçà de Vall, Cornellà de Llobregat and Montcada i Reixac

TORNILLERIA Y DERIVADOS METÁLICOS, S.A.: Montcada i Reixac

DEXTER SCM, S.L.U.: Lliçà de Vall

DANEEL MECHATRONICS, S.L.U.: Santa Perpetua de la Moguda.

AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U.: Lliçà d'Amunt

EPI INDUSTRIES CORPORATE VENTURE CAPITAL, S.L.U.: Lliçà de Vall

INDUSTRIAL PRODUCTS AND COMPONENTS ONLINE, S.L.U.: Lliçà de Vall

SOCIEDAD DE ROLAMENTOS SDR, S.A.: Porto, Lisboa, Aveiro, Braga, Coimbra, Olhao and Setubal

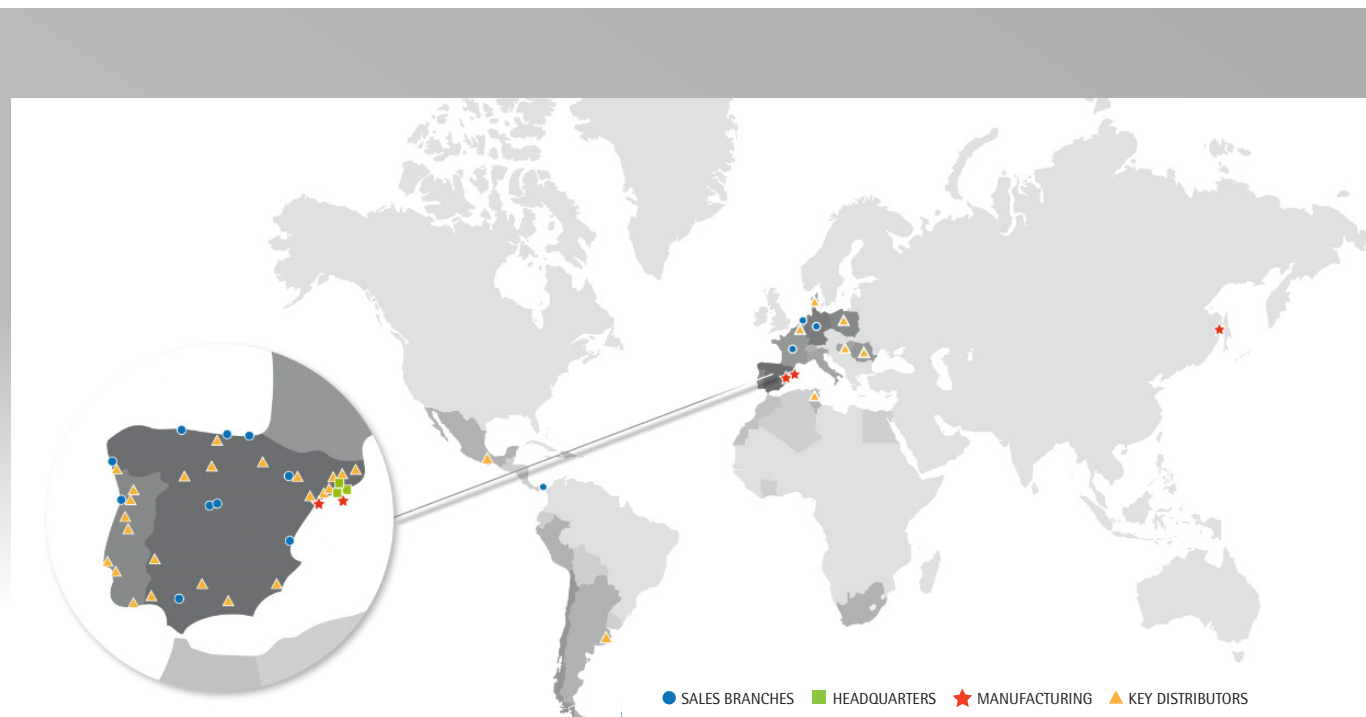


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With a strong presence in the Iberian market, EPIfoc has subsidiaries in 5 countries and we serve customers in more than 35 countries covering all types of industry. The following map shows our current locations at Group level:





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2.6 OBJECTIVES AND MAIN LINES OF STRATEGY

EPIfoc's strategy is focused on the industry in general and therefore we have a broad portfolio of clients and an extensive portfolio of products and services in a highly diversified market by specialties. This combination allows us to focus our growth focus on the competitiveness of our value proposition against competitors in our own market rather than on the evolution of demand.

EPIfoc's main strategic lines and objectives for the coming years are based on the following fundamental pillars:

CUSTOMER ORIENTATION:

It is the constant focus of our organization. We organise our resources to meet the needs of our customers.

MEDIUM- TO LONG-TERM ORIENTATION:

Our family business mentality allows us to design and understand our strategies and value propositions as commitments to be maintained in the medium and long term with our portfolio of customers, suppliers and *partners* in general.

INNOVATION:

Evolution requires a clear commitment to innovation in new products and services developed internally or learned from the environment that allows our customers to have the latest developments in the market.



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TEAM DEVELOPMENT:

Only with a clear vocation to train and create learning opportunities for our staff can we guarantee our clients a better service every day.

EXCELLENCE:

Our entire management and customer service model is based on a solid vocation for excellence in each and every one of our processes with the ultimate aim of guaranteeing our reliability and trust.

PROFITABILITY:

Our companies must generate profitable business models as a maximum guarantee of stability and security of service to our customers.

2.7 DESCRIPTION OF NON-FINANCIAL POLICIES IMPLEMENTED:

EPIfoc has a number of internal policies on environmental, social, human rights, anti-corruption and anti-bribery issues, which cover the matters covered in this Statement of Non-Financial Information and Diversity.

In particular, the Group has the following policies, standards and procedures, among others:

- Code of Ethics.
- Code of Conduct for suppliers, creditors and subcontractors.
- Practical manual for the use of the ethical channel.
- Occupational Risk Prevention Plan.
- Equality Plan.



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- Training procedures manual.
- Digital disconnection policy Epifoc Group.
- Time Regulation Policy.
- Protocol for Preventing and Dealing with Sexual and Gender-based Harassment.
- Protocol for the prevention and treatment of situations of moral and labour harassment, unlawful discrimination and other inappropriate conduct.
- Due Diligence Policy.
- Anti-Corruption Policy.
- Conflict of Interest Management Policy.
- Whistle blowing and whistleblower protection policy.
- Procedures Manual for the management of personal data security breaches.
- Environmental operational control procedure.
- EPIfoc Group integrated waste management plan.
- Sustainable Procurement Policy.
- Environmental policies and principles of the EPIfoc Group.

2.7.1 ETHICAL OR CONDUCT RULES

EPIfoc's code of ethics or code of conduct consists of internal rules, procedures and protocols designed to ensure that the Group's activities, as well as those of all its employees, suppliers, creditors and sub-contractors, are in line with its corporate culture. For this reason, the following applicable regulations are made available to you:

Code of Ethics: The Group's Code of Ethics, developed in line with the corporate purpose, values and management principles, contains all the principles and ethical criteria governing the Group's operations, as well as all the rules of conduct to be observed by all employees.



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Code of Conduct for Suppliers, Creditors and Subcontractors: The Supplier Code of Conduct is a requirement to comply with good ethical, social and environmental practices required of third parties with whom we work based on the Code of Ethics applicable to the Group and all employees.

2.7.2 ANTI-CORRUPTION AND ANTI-BRIBERY LEGISLATION

EPIfoc is making a significant effort to foster a culture of compliance in all Group companies, within the framework of business ethics. The effort has materialized in the design and implementation of an **Anti-Corruption Policy**, which aims to establish a framework for assessing and minimizing the risks of public or private corruption, in accordance with the legislation applicable to the activities carried out by EPIfoc in transparency and fairness.

Likewise, an **Information Policy on Irregularities and Protection of Whistleblowers** is in place with the aim of establishing an Internal Information System for all the members of the companies that make up EPI Industries Family of Companies, S.L.

Also, through an Ethics Channel, a **Conflict of Interest Policy** aims to prevent the personal and/or institutional interests of the members of the Group from interfering with the normal performance of their work.

During the year 2024, we have been working on the creation of a **Criminal Compliance Policy**, the objective of which is to establish a clear framework of action for the prevention and mitigation of legal risks related to possible criminal offences in the context of transactions and relations with third parties.

The above policies are planned to be included on a website accessible to all our employees, with the aim of ensuring that all members of the organization have access to the guidelines and procedures that set out a clear framework for compliance on Corruption and Bribery.



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2.7.3 REGULATIONS ON OCCUPATIONAL RISK PREVENTION

EPIfoc reflects the guidelines to be followed by the organizational structure in order to develop a participative prevention management that makes the most of the capabilities of the people involved. The Group therefore has **occupational risk prevention plans** for the following Spanish companies in the Group:

EPIDOR, S.A.U.

EPISER, S.L.U.

EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.

DANEEL MECHATRONICS, S.L.U.

AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U.

LIDERING, S.A.U.

TORNILLERIA Y DERIVADOS METÁLICOS, S.A

At SOCIEDAD DE ROLAMENTOS SDR, S.A. we have **risk matrices** according to the areas of work and the risks and possible consequences of the work to be carried out.

We are committed to promoting a culture of safety in the workplace, ensuring that our employees are adequately informed and trained to perform their tasks safely, protecting their health and well-being at all times. For this reason, we provide our employees with detailed **information sheets** on the risks associated with the positions or activities they are required to perform. These sheets not only identify the risk factors, but also provide clear guidelines on the preventive measures to be taken to minimize them.



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2.7.4 EQUALITY AND NON-DISCRIMINATION LEGISLATION

EPIfoc has an **Equality Plan** for women and men that establishes the Group's objectives in this area once the actions described in the Plan itself have been implemented. In this sense, the objectives pursued are as follows:

- To integrate equal treatment and opportunities between women and men in the EPI Group company.
- To review the content of working conditions and business operations from a gender perspective and develop proposals for their implementation.
- To facilitate the reconciliation of the personal, family and working lives of the people who make up the Company's workforce.

In addition to the Group's Equality Plan, in order to comply with applicable regulations, EPIDOR, S.A.U. and EPISER, S.L.U. have their own Equality Plans, drawn up in line with that of the Group.

We firmly believe that everyone has the right to be treated with respect and dignity in their working environment, as well as to the protection of their moral integrity and to non-discrimination. In compliance with these rights, we provide our employees with the following protocols: **Protocol for the prevention and treatment of sexual and gender-based harassment** and **Protocol for the prevention and treatment of situations of moral and workplace harassment, unlawful discrimination and other inappropriate conduct in the EPIfoc Group.**

2.7.5 TRAINING REGULATIONS

EPIfoc has a **Procedures Manual** to organize employee training and manage the needs identified in this respect, both for employees and clients of the Group's companies.



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2.7.6 ENVIRONMENTAL REGULATIONS

EPIfoc considers quality, good practices and the environment to be fundamental aspects of continuous improvement in all aspects of the organization in order to offer the highest quality to our clients. For this reason, we have the **EPIfoc Group's Environmental Policy and Principles** which establishes our environmental principles based on prevention, corporate environmental responsibility, environmental protection, coherence and cooperation.

We also have a **Procedures Manual for Environmental Operational Control Management**, which aims to establish a methodology for identifying, planning, controlling and monitoring activities and operations that may have an impact on the environment, as well as an **Integrated Waste Management Plan for the EPIfoc Group**, which aims to comply with legal obligations regarding waste management, as well as the correct classification and collection of waste.

Our group of companies firmly believes in the importance of **ensuring sustainability** and we therefore **align ourselves with the United Nations 2030 Agenda**, incorporating into our Strategic Plans those selected Sustainable Development Goals (SDGs) on which we can have an impact.

To this end, the following **certifications** are available in this area:

EPI INDUSTRIES FAMILY OF COMPANIES, S.L.:

- Bronze medal in recognition of its EcoVadis rating.
- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.



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EPIDOR, S.A.U.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.

EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.

DANEEL MECHATRONICS, S.L.U.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.

LIDERING, S.A.U.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.
- INERIS certificate of compliance with the Saqr-ATEX standard in the workshop for the repair of equipment for use in potentially explosive atmospheres.

TORNILLERIA Y DERIVADOS METÁLICOS, S.A.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.



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EPISER, S.L.U.:

- AENOR certificate of the quality management system in accordance with the ISO 9001:2015 standard.
- IQNET quality management system certificate in accordance with ISO 9001:2015.

SOCIEDADE DE ROLAMENTOS SDR, S.A.:

- IQNET quality management system certificate in accordance with ISO 9001:2015.



2.7.7 SUSTAINABLE PROCUREMENT POLICY

EPIfoc considers the **Sustainable Procurement Policy** to be an indispensable part of the company's overall sustainability policy. Our sustainable procurement policy is aligned with our corporate values of responsibility, ethics, diversity, teamwork, passion and sustainability.

This policy enables us to ensure the stable quality of our products over time. Our supply chain is based on a long-term relationship with our suppliers, with whom we maintain constant exchanges aimed at developing innovative, profitable products and projects, with excellence as a management model, in order to generate trust and guarantee our reliability, totally oriented towards the customer, the end user of our products and services.



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3

SOCIAL AND PERSONNEL ISSUES

EPIfoc's team is characterized by its professionalism and competence, which is reflected both in the organization and management of the Group and in the way it treats its clients and other collaborators.

3.1 INFORMATION ON EMPLOYEES

EPIfoc's employees are a fundamental pillar in guaranteeing the correct service to our clients, for this reason, the well-being and correct training of our entire team is a strategic priority for the Group. The main aspects related to the staff are developed below.

EPIfoc's workforce is located at its various sites in Europe and America, with the Group's head office in Lliçà de Vall. As of 30 November 2024, the organization had 366 employees, of which 264 are men (72.13%) and 102 are women (27.87%).

For the purposes of presenting the information in this section, the company codes indicated in the different tables correspond to the following company names of the companies that form part of the Group:



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AGX	AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U.	Spain
DNL	DANEEL MECHATRONICS, S.L.U.	Spain
EPI	EPIDOR, S.A.U.	Spain
ESR	EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.	Spain
FOC	EPI INDUSTRIES FAMILY OF COMPANIES, S.L.	Spain
LBE	S.A LIDERING NV	Belgium
LDE	LIDERING GmbH	Germany
LFR	SARL LIDERING	France
LID	LIDERING, S.A.U.	Spain
LPA	LIDERING, MECHANICAL SEALS, S.A.	Panama
PGL	EPIDOR PORTUGAL COMPONENTES INDUSTRIALES LDA	Portugal
SER	EPISER, S.L.U.	Spain
TMT	TORNILLERIA Y DERIVADOS METÁLICOS, S.A.	Spain
SDR	SOCIEDAD DE ROLAMENTOS S.D.R, S.A.	Portugal
SEB	S.E.B, SOCIEDAD ELECTRO BOBINADORA, S.U, LDA.	Portugal

The data below shows the distribution of employees by gender and country as of 30 November 2024, being female (F) and male (M):



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		2024				2023				2022			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	4	1,09%	33	9,02%	1	0,32%	36	11,46%	2	0,68%	34	11,56%
	DNL	5	1,37%	20	5,46%	5	1,59%	18	5,73%	5	1,70%	21	7,14%
	EPI	34	9,29%	52	14,21%	32	10,19%	59	18,79%	26	8,84%	55	18,71%
	ESR	11	3,01%	33	9,02%	11	3,50%	29	9,24%	9	3,06%	23	7,82%
	FOC	1	0,27%	1	0,27%	1	0,32%	1	0,32%	1	0,34%	1	0,32%
	LID	9	2,46%	25	6,83%	9	2,87%	23	7,32%	8	2,72%	24	8,16%
	SER	21	5,74%	34	9,29%	23	7,32%	34	10,83%	23	7,82%	33	11,22%
	TMT	5	1,37%	10	2,73%	5	1,59%	10	3,18%	5	1,70%	9	3,06%
TOTAL		90	24,59%	208	56,83%	87	27,71%	210	66,88%	79	26,87%	200	68,03%
BELGIUM	LBE	0	0,00%	1	0,27%	0	0,00%	1	0,32%	0	0,00%	1	0,34%
GERMANY	LDE	1	0,27%	4	1,09%	2	0,64%	3	0,96%	1	0,32%	3	1,02%
FRANCE	LFR	1	0,27%	6	1,64%	2	0,64%	5	1,59%	2	0,64%	4	1,36%
PANAMA	LPA	0	0,00%	2	0,55%	0	0,00%	2	0,64%	0	0,00%	2	0,68%
PORTUGAL	PGL	0	0,00%	2	0,55%	0	0,00%	2	0,64%	0	0,00%	2	0,68%
	SDR (*)	8	2,19%	28	7,65%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	SEB (*)	2	0,55%	13	3,55%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL SUBSIDIARIES		12	3,28%	56	15,30%	4	1,27%	13	4,14%	3	1,02%	12	4,08%
TOTAL EPIfoc		102	27,87%	264	72,13%	91	28,98%	223	71,02%	82	27,89%	212	72,11%

(*) The work centres of Sociedad de Rolamentos, S.D.R, S.A and S.E.B, Sociedad Electro Bobinadora, S.LU, LDA, which correspond to the following codes respectively SDR and SEB, have been incorporated during the financial year 2024, for which reason no data are available for previous years.



3.1.1 DISTRIBUTION OF EMPLOYEES BY SEX AND PROFESSIONAL CLASSIFICATION

The following table shows the number of EPIfoc employees according to professional category, country and gender as of 30 November 2024. The percentages are calculated with the total number of employees available to EPIfoc:

		2024																			
		Managers				Administrative technicians				Commercial technicians				Warehouse / production specialists				Warehouse / production workers			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	0	0,00	2	0,55	2	0,55	2	0,55	1	0,27	3	0,82	0	0,00	26	7,10	1	0,27	0	0,00
	DNL	1	0,27	2	0,55	0	0,00	1	0,27	4	1,09	5	1,37	0	0,00	10	2,73	0	0,00	2	0,55
	EPI	4	1,09	5	1,37	4	1,09	4	1,09	26	7,10	43	11,75	0	0,00	0	0,00	0	0,00	0	0,00
	ESR	0	0,00	5	1,37	1	0,27	6	1,64	9	2,46	8	2,19	1	0,27	12	3,28	0	0,00	2	0,55
	FOC	1	0,27	1	0,27	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00
	LID	2	0,55	4	1,09	2	0,55	3	0,82	5	1,37	11	3,01	0	0,00	6	1,64	0	0,00	1	0,27
	SER	1	0,27	8	2,19	15	4,10	13	3,55	0	0,00	0	0,00	0	0,00	0	0,00	5	1,37	13	3,55
	TMT	0	0,00	1	0,27	0	0,00	0	0,00	5	1,37	3	0,82	0	0,00	0	0,00	0	0,00	6	1,64
BELGIUM	LBE	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	1	0,27	0	0,00	0	0,00	0	0,00	0	0,00
GERMANY	LDE	0	0,00	0	0,00	1	0,27	0	0,00	0	0,00	4	1,09	0	0,00	0	0,00	0	0,00	0	0,00
FRANCE	LFR	1	0,27	0	0,00	0	0,00	0	0,00	0	0,00	6	1,64	0	0,00	0	0,00	0	0,00	0	0,00
PANAMA	LPA	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	2	0,55	0	0,00	0	0,00	0	0,00	0	0,00
PORTUGAL	PGL	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	2	0,55	0	0,00	0	0,00	0	0,00	0	0,00
	SDR	1	0,27	3	0,82	5	1,37	11	3,01	2	0,55	14	3,83	0	0,00	0	0,00	0	0,00	0	0,00
	SEB	0	0,00	5	1,37	2	0,55	3	0,82	0	0,00	0	0,00	0	0,00	4	1,09	0	0,00	1	0,27
TOTAL SPAIN		9	2,46	28	7,65	24	6,56	29	7,92	50	13,66	73	19,95	1	0,27	54	14,75	6	1,64	24	6,56
TOTAL SUBSIDIARIES		2	0,55	8	2,19	8	2,19	14	3,83	2	0,55	29	7,92	0	0,00	4	1,09	0	0,00	1	0,27
TOTAL EPIfoc 2024		11	3,01	36	9,84	32	8,74	43	11,75	52	14,21	102	27,87	1	0,27	58	15,85	6	1,64	25	6,83



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		2023																			
		Managers				Administrative technicians				Commercial technicians				Warehouse / production specialists				Warehouse / production workers			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	0	0,00	4	1,27	1	0,32	4	1,27	0	0,00	0	0,00	0	0,00	27	8,60	0	0,00	1	0,32
	DNL	1	0,32	2	0,64	0	0,00	1	0,32	4	1,27	4	1,27	0	0,00	8	2,55	0	0,00	3	0,96
	EPI	4	1,27	6	1,91	4	1,27	4	1,27	24	7,64	49	15,61	0	0,00	0	0,00	0	0,00	0	0,00
	ESR	0	0,00	5	1,59	2	0,64	6	1,91	7	2,23	7	2,23	2	0,64	10	3,18	0	0,00	1	0,32
	FOC	1	0,32	1	0,32	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00
	LID	0	0,00	4	1,27	2	0,64	3	0,96	7	2,23	9	2,87	0	0,00	6	1,91	0	0,00	1	0,32
	SER	1	0,32	9	2,87	17	5,41	13	4,14	0	0,00	0	0,00	0	0,00	0	0,00	5	1,59	12	3,82
	TMT	0	0,00	3	0,96	1	0,32	0	0,00	4	1,27	2	0,64	0	0,00	0	0,00	0	0,00	5	1,59
BELGIUM	LBE	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	1	0,32	0	0,00	0	0,00	0	0,00	0	0,00
GERMANY	LDE	0	0,00	0	0,00	1	0,32	0	0,00	1	0,32	3	0,96	0	0,00	0	0,00	0	0,00	0	0,00
FRANCE	LFR	1	0,32	0	0,00	0	0,00	0	0,00	1	0,32	5	1,59	0	0,00	0	0,00	0	0,00	0	0,00
PANAMA	LPA	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	2	0,64	0	0,00	0	0,00	0	0,00	0	0,00
PORTUGAL	PGL	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	2	0,64	0	0,00	0	0,00	0	0,00	0	0,00
	SDR (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	SEB (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL SPAIN		7	2,23	34	10,83	27	8,60	31	9,87	46	14,65	71	22,61	2	0,64	51	16,24	5	1,59	23	7,32
TOTAL SUBSIDIARIES		1	0,32	0	0,00	1	0,32	0	0,00	2	0,64	13	4,14	0	0,00	0	0,00	0	0,00	0	0,00
TOTAL EPIfoc 2023		8	2,55	34	10,83	28	8,92	31	9,87	48	15,29	84	26,75	2	0,64	51	16,24	5	1,59	23	7,32

(*) The work centres of Sociedad de Rolamentos, S.D.R, S.A and S.E.B, Sociedad Electro Bobinadora, S.LU, LDA, which correspond to the following codes respectively SDR and SEB, have been incorporated during the financial year 2024, for which reason no data are available for previous years.



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		2022																			
		Managers				Administrative technicians				Commercial technicians				Warehouse / production specialists				Warehouse / production workers			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	0	0,00	4	1,36	2	0,68	1	0,34	0	0,00	0	0,00	0	0,00	28	9,52	0	0,00	1	0,34
	DNL	1	0,34	2	0,68	1	0,34	0	0,00	3	1,02	5	1,70	0	0,00	13	4,42	0	0,00	1	0,34
	EPI	3	1,02	4	1,36	2	0,68	1	0,34	21	7,14	49	16,67	0	0,00	1	0,34	0	0,00	0	0,00
	ESR	0	0,00	3	1,02	2	0,68	4	1,36	5	1,70	6	2,04	2	0,68	9	3,06	0	0,00	1	0,34
	FOC	1	0,34	1	0,34	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00
	LID	0	0,00	4	1,36	1	0,34	4	1,36	7	2,38	9	3,06	0	0,00	6	2,04	0	0,00	1	0,34
	SER	2	0,68	7	2,38	16	5,44	11	3,74	0	0,00	0	0,00	0	0,00	5	1,70	5	1,70	10	3,40
	TMT	0	0,00	2	0,68	1	0,34	0	0,00	4	1,36	2	0,68	0	0,00	2	0,68	0	0,00	3	1,02
BELGIUM	LBE	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	1	0,34	0	0,00	0	0,00	0	0,00	0	0,00
GERMANY	LDE	0	0,00	0	0,00	0	0,00	0	0,00	1	0,34	3	1,02	0	0,00	0	0,00	0	0,00	0	0,00
FRANCE	LFR	0	0,00	0	0,00	0	0,00	0	0,00	1	0,34	4	1,36	0	0,00	0	0,00	0	0,00	0	0,00
PANAMA	LPA	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00	2	0,68	0	0,00	0	0,00	0	0,00	0	0,00
PORTUGAL	PGL	0	0,00	0	0,00	0	0,00	0	0,00	2	0,68	2	0,68	0	0,00	0	0,00	0	0,00	0	0,00
	SDR (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	SEB (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL SPAIN		7	2,38	27	9,18	25	8,50	21	7,14	40	13,61	71	24,15	2	0,68	64	21,77	5	1,70	17	5,78
TOTAL SUBSIDIARIES		0	0,00	0	0,00	0	0,00	0	0,00	4	1,36	12	4,08	0	0,00	0	0,00	0	0,00	0	0,00
TOTAL EPIfoc 2022		7	2,38	27	9,18	25	8,50	21	7,14	44	14,97	83	28,23	2	0,68	64	21,77	5	1,70	17	5,78

(*) Los centros de trabajo de Sociedad de Rolamentos, S.D.R, S.A y S.E.B, Sociedad Electro Bobinadora, S.L.U, LDA que se corresponden con los siguientes códigos respectivamente SDR y SEB, han sido incorporados durante el ejercicio 2024, motivo por el cual no se disponen datos en los ejercicios anteriores.

3.1.2 DISTRIBUTION OF EMPLOYEES BY GENDER AND AGE RANGE

The data is then broken down by country, gender and age group. The age range is divided into three age groups: up to 30 years, between 30 and 50 years and finally over 50 years. The data is collected as of 30 November 2024:



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		2024											
		Up to 30 years				From 30 to 50 years old				Over 50 years			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	1	0,27%	4	1,09%	3	0,82%	22	6,01%	0	0,00%	7	1,91%
	DNL	0	0,00%	5	1,37%	4	1,09%	8	2,19%	1	0,27%	7	1,91%
	EPI	6	1,64%	1	0,27%	17	4,64%	31	8,47%	11	3,01%	20	5,46%
	ESR	0	0,00%	2	0,55%	8	2,19%	17	4,64%	3	0,82%	14	3,83%
	FOC	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,27%	1	0,27%
	LID	1	0,27%	1	0,27%	4	1,09%	15	4,10%	4	1,09%	9	2,46%
	SER	3	0,82%	4	1,09%	13	3,55%	14	3,83%	5	1,37%	16	4,37%
	TMT	1	0,27%	1	0,27%	3	0,82%	5	1,37%	1	0,27%	4	1,09%
BELGIUM	LBE	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,27%
GERMANY	LDE	0	0,00%	0	0,00%	0	0,00%	1	0,27%	1	0,27%	3	0,82%
FRANCE	LFR	0	0,00%	2	0,55%	1	0,27%	2	0,55%	0	0,00%	2	0,55%
PANAMA	LPA	0	0,00%	0	0,00%	0	0,00%	1	0,27%	0	0,00%	1	0,27%
PORTUGAL	PGL	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	2	0,55%
	SDR	0	0,00%	0	0,00%	3	0,82%	9	2,46%	5	1,37%	19	5,19%
	SEB	0	0,00%	1	0,27%	1	0,27%	4	1,09%	1	0,27%	8	2,19%
TOTAL SPAIN		12	3,28%	18	4,92%	52	14,21%	112	30,60%	26	7,10%	78	21,31%
TOTAL SUBSIDIARIES		0	0,00%	3	0,82%	5	1,37%	17	4,64%	7	1,91%	36	9,84%
TOTAL EPIfoc		12	3,28%	21	5,74%	57	15,57%	129	35,25%	33	9,02%	114	31,15%

		2023											
		Up to 30 years				From 30 to 50 years old				Over 50 years			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	0	0,00%	4	1,27%	1	0,32%	25	7,96%	0	0,00%	7	2,23%
	DNL	0	0,00%	4	1,27%	4	1,27%	9	2,87%	1	0,32%	5	1,59%
	EPI	6	1,91%	1	0,32%	15	4,78%	39	12,42%	11	3,50%	19	6,05%
	ESR	1	0,32%	3	0,96%	7	2,23%	12	3,82%	3	0,96%	14	4,46%
	FOC	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,32%	1	0,32%
	LID	0	0,00%	2	0,64%	4	1,27%	13	4,14%	5	1,59%	8	2,55%
	SER	4	1,27%	3	0,96%	14	4,46%	16	5,10%	5	1,59%	15	4,78%
	TMT	1	0,32%	2	0,64%	3	0,96%	5	1,59%	1	0,32%	3	0,96%
BELGIUM	LBE	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,32%
GERMANY	LDE	0	0,00%	0	0,00%	1	0,32%	1	0,32%	1	0,32%	2	0,64%
FRANCE	LFR	1	0,32%	1	0,32%	1	0,32%	2	0,64%	0	0,00%	2	0,64%
PANAMA	LPA	0	0,00%	0	0,00%	0	0,00%	1	0,32%	0	0,00%	1	0,32%
PORTUGAL	PGL	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	2	0,64%
	SDR (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	SEB (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL SPAIN		12	3,82%	19	6,05%	48	15,29%	119	37,90%	27	8,60%	72	22,93%
TOTAL SUBSIDIARIES		1	0,32%	1	0,32%	2	0,64%	4	1,27%	1	0,32%	8	2,55%
TOTAL EPIfoc		13	4,14%	20	6,37%	50	15,92%	123	39,17%	28	8,92%	80	25,48%



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		2022											
		Up to 30 years				From 30 to 50 years old				Over 50 years			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	AGX	0	0,00%	4	1,36%	2	0,68%	24	8,16%	0	0,00%	6	2,04%
	DNL	1	0,34%	5	1,70%	4	1,36%	12	4,08%	0	0,00%	4	1,36%
	EPI	1	0,34%	2	0,68%	16	5,44%	34	11,56%	9	3,06%	19	6,46%
	ESR	3	1,02%	3	1,02%	3	1,02%	11	4,74%	3	1,02%	9	3,06%
	FOC	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,34%	1	0,34%
	LID	0	0,00%	4	1,36%	5	1,70%	14	4,76%	3	1,02%	6	2,04%
	SER	3	1,02%	4	1,36%	14	4,76%	18	6,12%	6	2,04%	11	3,74%
	TMT	1	0,34%	2	0,68%	4	1,36%	6	2,04%	0	0,00%	1	0,34%
BELGIUM	LBE	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	1	0,34%
GERMANY	LDE	0	0,00%	0	0,00%	1	0,34%	2	0,68%	0	0,00%	1	0,34%
FRANCE	LFR	1	0,34%	1	0,34%	1	0,34%	1	0,34%	0	0,00%	2	0,68%
PANAMA	LPA	0	0,00%	0	0,00%	0	0,00%	1	0,34%	0	0,00%	1	0,34%
PORTUGAL	PGL	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	2	0,68%
	SDR (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	SEB (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TOTAL SPAIN		9	3,06%	24	8,16%	48	16,32%	119	41,46%	22	7,48%	57	19,38%
TOTAL SUBSIDIARIES		1	0,34%	1	0,34%	2	0,68%	4	1,36%	0	0,00%	7	2,38%
TOTAL EPIfoc		10	3,40%	25	8,50%	50	17,00%	123	42,82%	22	7,48%	64	21,76%

(*) The work centres of Sociedad de Rolamentos, S.D.R, S.A and S.E.B, Sociedad Electro Bobinadora, S.LU, LDA, which correspond to the following codes respectively SDR and SEB, have been incorporated during the financial year 2024, for which reason they are not available in previous financial years.

3.1.3 DISTRIBUTION OF EMPLOYEES BY GENDER AND TYPE OF CONTRACT

EPIfoc promotes quality employment, characterized by its stability, where **99.45%** of employment contracts at the end of the reference period are permanent, compared to **0.55%** of fixed-term contracts.

The detailed classification by type of contract is as follows:



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Type of contract	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Indefinite	101	263	364	87	223	310	82	211	293
Temporary	1	1	2	4	0	4	0	1	1
Total	102	264	366	91	223	314	82	212	294

The detailed classification by type of contract, professional category, age group and gender is as follows:

Age and professional category		2024				2023				2022			
		Indefinite		Temporary		Indefinite		Temporary		Indefinite		Temporary	
		F	M	F	M	F	M	F	M	F	M	F	M
Managers	< 30 years	0	0	0	0	0	0	0	0	0	0	0	0
	30 to 50 years	6	16	0	0	5	18	0	0	5	16	0	0
	≥ 50 years	5	20	0	0	3	16	0	0	3	11	0	0
Administrative technicians	< 30 years	7	3	0	0	7	5	0	0	6	6	0	0
	30 to 50 years	14	17	0	0	10	14	2	0	13	10	0	0
	≥ 50 years	10	23	1	0	8	12	1	0	6	5	0	0
Commercial technicians	< 30 years	4	2	0	1	4	3	1	0	3	4	0	0
	30 to 50 years	31	55	0	0	27	49	0	0	26	47	0	0
	≥ 50 years	17	44	0	0	16	32	0	0	13	32	0	0
Warehouse / production specialists	< 30 years	0	9	0	0	1	7	0	0	1	8	1	0
	30 to 50 years	1	32	0	0	1	31	0	0	1	42	0	0
	≥ 50 years	0	17	0	0	0	13	0	0	0	13	0	0
Warehouse / production workers	< 30 years	1	6	0	0	0	5	0	0	0	6	0	0
	30 to 50 years	5	9	0	0	5	11	0	0	5	8	0	0
	≥ 50 years	0	10	0	0	0	7	0	0	0	3	0	0
Total		101	263	1	1	87	223	4	0	82	211	1	0

The breakdown of the annual average of the Group's different types of contracts by professional category, age group and gender is as follows:

Professional category	2024		2023		2022	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Managers	43,7	0,0	41,3	0,0	36,5	0,0
Administrative technicians	61,5	1,1	51,4	1,9	44,2	0,0
Commercial technicians	142,9	0,4	126,8	0,5	118,5	0,0
Warehouse / production specialists	54,9	0,0	53,3	0,0	58,2	1,0
Warehouse / production workers	28,7	0,6	27,5	0,0	18,6	0,6
Total	331,7	2,1	300,2	2,4	275,9	1,6

Age	2024		2023		2022	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
< 30 years	30,2	1,1	31,2	1,0	28,6	1,6
30 to 50 years	177,8	0,0	167,5	1,0	162,7	0,0
≥ 50 years	123,7	1,0	101,6	0,3	84,6	0,0
Total	331,7	2,1	300,2	2,4	275,9	1,6

Gender	2024		2023		2022	
	Indefinite	Temporary	Indefinite	Temporary	Indefinite	Temporary
Women	237,7	0,9	83,2	1,8	85,7	0,0
Men	94,0	1,2	217	0,6	190,3	1,6
Total	331,7	2,1	300,2	2,4	275,9	1,6



3.1.4 DISTRIBUTION OF EMPLOYEES BY GENDER AND TYPE OF WORKING DAY

The detailed classification by type of day is as follows:

Type of working day	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Complete	87	260	347	71	220	291	61	208	269
Partial	4	3	7	2	2	4	2	2	4
Reduced	11	1	12	18	1	19	19	2	21
Total	102	264	366	91	223	314	82	212	294

3.1.5 NUMBERS DISMISSED BY GENDER, AGE AND OCCUPATIONAL CLASSIFICATION

During the period from 1 December 2023 to 30 November 2024, 22 redundancies have been made. The evolution of the number of redundancies by professional category up to the date of the current financial year is shown below:

Professional category	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Managers	0	0	0	1	1	2	3	2	5
Administrative technicians	1	3	4	2	0	2	2	0	2
Commercial technicians	2	12	14	0	9	9	4	6	10
Warehouse / production specialists	1	1	2	0	3	3	0	2	2
Warehouse / production workers	0	2	2	0	6	6	0	3	3
Total	4	18	22	3	19	22	9	13	22



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Age	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
< 30 years	2	2	4	1	6	7	2	1	3
30 to 50 years	1	13	14	2	8	10	6	8	14
≥ 50 years	1	3	4	0	5	5	1	4	5
Total	4	18	22	3	19	22	9	13	22

There were also a total of 47 new recruits during the same period. A breakdown of these new hires by professional category, age group and gender is shown below:

Professional category	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Managers	0	2	2	2	0	2	1	3	4
Administrative technicians	4	5	9	3	14	17	5	6	11
Técnicos comerciales	5	13	18	12	30	42	5	24	29
Especialistas almacén / producción	0	8	8	0	3	3	-	16	16
Operarios almacén / producción	1	9	10	2	9	11	1	9	10
Total	10	37	47	19	56	75	12	58	70

Age	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
< 30 years	4	10	14	6	6	12	6	13	19
30 to 50 years	5	13	18	8	29	37	6	39	45
≥ 50 years	1	14	15	5	21	26	-	6	6
Total	10	37	47	19	56	75	12	58	70



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3.1.6 AVERAGE REMUNERATION AND ITS EVOLUTION DISAGGREGATED BY GENDER, AGE AND OCCUPATIONAL CLASSIFICATION OR EQUAL VALUE

This section details the average remuneration of the Group's employees by professional category, age range and gender for the period from 1 December 2023 to 30 November 2024:

Professional category	Average remuneration 2024 (€)	Average remuneration 2023 (€)	Average remuneration 2022 (€)
Managers	62.655,72	70.475,53	72.293,86
Administrative technicians	30.005,28	36.004,35	32.168,20 (*)
Commercial technicians	36.505,83	36.949,84	37.611,08 (*)
Warehouse / production specialists	29.236,37	29.108,12	27.589,43
Warehouse / production workers	23.406,15	23.297,17	21.418,74

(*) Data amended with respect to the Non-Financial Information Statement 2022 of the EPI Industries Family of Companies, S.L. Group and Subsidiaries due to incorrect data layout.

Age	Average remuneration 2024 (€)	Average remuneration 2023 (€)	Average remuneration 2022 (€)
< 30 years	25.749,37	24.952,28	23.367,39
30 to 50 years	34.647,27	36.078,78	34.493,97
≥ 50 years	40.636,28	47.144,49	47.709,24

Gender	Average remuneration 2024 (€)	Average remuneration 2023 (€)	Average remuneration 2022 (€)
Woman	33.042,87	33.436,65	33.635,14
Man	37.489,68	40.869,62	38.350,13

3.1.7 WAGE GAP, PAY FOR EQUAL OR MEDIAN JOBS IN SOCIETY

The table below shows a comparison of the pay gap (*) between men and women at EPIfoc, taking into account the professional category:



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Professional category	Wage gap 2024 (*)	Wage gap 2023 (*)	Wage gap 2022 (*)
Managers	8,31%	15,40%	6,14%
Administrative technicians	18,77%	27,20%	25,21%
Commercial technicians	14,94%	19,43%	17,59%
Warehouse / production specialists	12,06%	17,33%	22,50%
Warehouse / production workers	-10,27%	-6,47%	-13,40%

(*)Formula for calculating the gap: (Average salary for men - Average salary for women) / Average salary for men. For nuance, the percentage above zero represents the % that women are paid less than men.

The calculation of the pay gap has been made on the basis of salary, irrespective of working time.

One of EPIfoc's priorities is to **promote equality between men and women** in the workplace, and its objectives include the progressive reduction of the wage gap in the coming years, as shown for the year 2024. Likewise, the calculation of the pay gap by equalizing the working hours of all employees, obtaining the following results:

Professional category	Wage gap 2024 (*)	Wage gap 2023 (*)	Wage gap 2022 (*)
Managers	8,31%	15,40%	2,91%
Administrative technicians	23,63%	32,39%	5,45%
Commercial technicians	16,93%	22,06%	27,20%
Warehouse / production specialists	12,06%	17,33%	22,74%
Warehouse / production workers	7,02%	18,32%	-6,53%

(*) Formula for calculating the gap: (Average salary for men - Average salary for women) / Average salary for men. For nuance, the percentage above zero represents the % that women are paid less than men.



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3.1.8 AVERAGE REMUNERATION OF DIRECTORS AND EXECUTIVES, INCLUDING VARIABLE REMUNERATION, ALLOWANCES, INDEMNITIES, PAYMENTS TO LONG-TERM SAVINGS SCHEMES AND ANY OTHER PAYMENTS BROKEN DOWN BY GENDER

The amounts received by the Group's directors in respect of salaries, allowances and other remuneration for the period from 1 December 2023 to 30 November 2024 amounted to **424.344,04 €**. Likewise, the amounts received by senior management personnel in respect of salaries, allowances and other remuneration for the period amounted to **538.082,28 €**.

At 30 November 2024, there are no pension supplement commitments, guarantees or sureties granted to the directors of the parent company or senior management.

3.1.9 IMPLEMENTING POLICIES TO DISCONNECT FROM WORK

In order to enable a work-life balance, EPIfoc has a **Digital Disconnection Policy** based on the following principles:

- Do not request or expect a response to communications sent outside established working hours or during rest periods.
- The right not to reply to messages of a work-related nature outside working hours or during rest periods, unless the specific characteristics of the post so require and this has been previously established and communicated to the persons involved.

The procedure is available to all employees on the Human Resources *Site*.



3.1.10 EMPLOYEES WITH DISABILITIES

As at 30 November 2024, the Group has 3 employees with functional diversity.

The following table shows the number of employees with functional diversity, broken down by sex and category:

Professional category	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Managers	0	0	0	0	0	0	0	1	1
Technical staff	0	1	1	0	2	2	0	1	1
Warehouse / production specialists	0	1	1	0	1	1	0	1	1
Warehouse / production workers	0	1	1	0	2	2	0	1	1
Total	0	3	3	0	5	5	0	4	4

3.2 WORK ORGANIZATION

For EPIfoc, it is essential to promote a culture in the Group that favors a work-life balance, which is why the Group has a Time Regulation Policy that distinguishes between the different groups of employees:

- Office collective.
- Logistics collective.
- Production collective.
- Collective of external staff and managers.
- Collective office and exterior in Agatex.



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This internal regulation ensures customer service while introducing the flexibility that makes it possible to adapt start and finish times and the compacting of workers' working hours, in such a way as to facilitate the work-life balance without losing quality in customer service.

As for holidays, leave and other days off, the internal regulation of all of this is contained in the application's user guide with which it is managed. In addition, the personalized balances for each employee are reported on a yearly basis within the same application.

3.2.1 ORGANIZATION OF WORKING TIME

The organization of working time at EPIfoc is adapted to the four groups of workers (Office, Logistics, Production and External Personnel and Managers) in such a way as to respect the collective agreements to which each company belongs and according to the position of each worker.

Working hours and times in all companies include the respective rest and meal breaks, establishing minimum working hours to cover positions, but with the regulated flexible working hours that allow for the adjustment of start and finish times, as well as the compaction of hours (including continuous hours in the month of August) at the preference of the worker (with the prior authorization of his/her supervisor).

3.2.2 NUMBER OF ABSENCE HOURS

During the period from 1 December 2023 to 30 November 2024, the number of hours of absenteeism was **21,284** hours, **31.15%** of which were performed by women compared to **68.85%** by men. During the year, the tool used to compile this indicator was changed from Visual Time, the tool used until now, to the Factorial tool.

The data on absenteeism in Spain due to common illness, unjustified absenteeism and strike action are presented below. Holidays, public holidays, absences for family reasons (maternity and paternity leave) and absences for training have been excluded from the calculation.



3.2.3 MEASURES AIMED AT FACILITATING THE ENJOYMENT OF WORK-LIFE BALANCE AND ENCOURAGING THE CO-RESPONSIBLE EXERCISE OF WORK-LIFE BALANCE BY BOTH PARENTS

One of the Group's objectives is to promote the professional, family and personal reconciliation of EPIfoc's professionals. To achieve this, the Group has a **digital disconnection policy**, a procedure for the EPIfoc work framework and the Group's time regulation policy, which establishes that in cases where employees are subject to a reduction in the working day or adaptation of working hours due to the legal guardianship of minors or other legally stipulated circumstances, the timetable agreed individually by the employee shall take precedence.

The Group also has the following measures in place to facilitate work-life balance:

- Flexible timetable for arrival and departure.
- Flexibility in breakfast and lunch breaks.
- Teleworking.

The following table shows the number and percentage of employees in Spain who were entitled to parental leave in the reference period:

Parental leave	2024				2023				2022			
	F	%	M	%	F	%	M	%	F	%	M	%
	6	1,64%	10	2,73%	4	3,48%	12	5,71%	3	3,80%	7	3,50%



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In EPIfoc we consider a fundamental part of human resources management, the social benefits, which allow us to contribute to the welfare of our employees, promoting a healthy working environment. We can find in detail the following social benefits for our employees:



Canteen service

Our employees in Lliçà de Vall have access to a canteen service. A daily menu is served in the dining area, and the company subsidises part of the cost.



Health insurance

Our employees have the option of taking out health insurance through our flexible remuneration system.



Meal vouchers

Our employees at other work centers are provided with meal vouchers for lunch. The company pays the amount onto the card for subsequent use.



Childcare ticket

We allow our employees to pay for their children's childcare through the flexible remuneration system.



Diet

Our travelling employees and external sales representatives receive a daily allowance for expenses.



Remuneration

Our employees receive regular information on the degree to which they have achieved their objectives and the remuneration associated with them.



Company car

Our team has a company car and fuel card, if required by the workplace.



Profit sharing

We are committed to commitment and we reward it, allowing our employees to receive the amounts established and published internally from their second year onwards.



Life insurance

Our employees have life insurance from day one.

3.3 OCCUPATIONAL HEALTH AND SAFETY

EPIfoc is aware of the **importance of a healthy and safe working environment**, free from all recognized hazards, complying with the regulations and safety practices established by law at all times.

Therefore, the following Spanish Group companies have outsourced Health and Safety management to a company specializing in the areas of Occupational Risk Prevention, such as occupational safety, industrial hygiene, ergonomics and applied psychology, as well as occupational medicine:



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EPIDOR, S.A.U.

EPISER, S.L.U.

EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.

DANEEL MECHATRONICS, S.L.U.

AGATEX INDUSTRIAL MAINTENANCE SERVICES, S.L.U.

LIDERING, S.A.U.

TORNILLERIA Y DERIVADOS METÁLICOS, S.A

3.3.1 HEALTH AND SAFETY CONDITIONS AT THE WORKPLACE

All the Spanish companies in the Group have an **Occupational Risk Prevention Plan**, the purpose of which is to reflect the guidelines to be followed by the organizational structure to ensure that the personnel are involved in the company's prevention policy and to develop a participative prevention management that makes the most of the capacities of all the people involved, as well as the training and information of all the personnel involved in it.

3.3.2 ACCIDENTS AT WORK, IN PARTICULAR THEIR FREQUENCY AND SEVERITY, AS WELL AS OCCUPATIONAL DISEASES, DISAGGREGATED BY GENDER

For EPIfoc, the well-being and health of workers is a priority, which is why special importance is given to the provision of training courses and the launch of regular information campaigns, with the aim of raising awareness of the activities necessary to minimize the risks of suffering accidents or injuries in the workplace.



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During the reference period, 12 occupational accidents occurred in the Group's companies as a whole, 7 of them of a minor nature with sick leave and 5 of a minor nature without sick leave, distributed by sex and type of incapacity:

Accident rates	2024			2023			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Employees who have suffered an accident at work	1	11	12	1	13	14	1	8	9
Incidence Rate (*)	11,03	27,10	22,43	11,76	38,28	30,61	0	0,80	0,80
Accident frequency rate (**)	6,49	15,32	12,83	6,61	21,50	17,20	0	2,247	2,247
Severity Index (***)	0,08	0,61	0,46	0,03	0,57	0,60	0	2,25	2,25
Deaths due to accidents at work or occupational diseases	0	0	0	0	0	0	0	0	0

(*) Incidence rate calculated as the number of accidents with sick leave per 1,000 workers.

(**) Accident frequency rate calculated as the number of accidents with sick leave per 1,000,000 hours worked.

(***) Severity rate calculated as the number of days lost per 1,000 hours worked.

In the companies in Portugal, Belgium, Germany, Panama and France, there were no accidents with or without sick leave during the financial year 2024.

3.4 SOCIAL RELATIONS

EPIfoc maintains a permanent dialogue with the Legal Representation of Workers, through which collaboration is sought on those issues that may affect or be affected by the Group's employees. Specifically, the Group companies that have formal bodies for information, consultation, participation and collective bargaining established are as follows:



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Society	Body
LIDERING, S.A.U.	Staff delegate
EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.	Staff delegate
EPIDOR, S.A.U.	Works Council
EPISER, S.L.U.	Works Council

During 2024, a number of new developments for our employees were communicated as a result of ongoing dialogue with the legal representatives of the Epifoc Group's employees. The developments resulting from the ongoing dialogue have resulted in:

- A special award for retirement.
- The commemoration of five-year anniversaries.

3.4.1 ORGANIZATION OF SOCIAL DIALOGUE, INCLUDING PROCEDURES FOR INFORMING AND CONSULTING WITH STAFF AND NEGOTIATING WITH THEM

The general ethical principles applicable to EPIfoc include respect for the rights of unionisation, association and collective bargaining, as well as the activities carried out by the employees' representative organizations, in accordance with the functions and competences legally attributed to them, with whom a relationship based on mutual respect will be maintained in order to promote an open, transparent and constructive dialogue that allows for the consolidation of the objectives of social peace and labour stability.

3.4.2 PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS PER COUNTRY

100% of EPIfoc's professionals are fully covered by the relevant collective agreements in each country, except in the case of Germany, where there is no collective agreement. Specifically, the detail of applicable agreements per country is as follows:



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- Convenio comercio metal provincia BCN (Spain).
- Convenio siderometalurgia provincia BCN (Spain).
- Convention Collective Commerce de gros identifiable par le code IDCC 0573 (France).
- Contrato coletivo entre a Associação dos comerciantes do porto e outras e o cesp-sindicato dos trabalhadores do comercio, escritórios e serviços de portugal e outro (Portugal).
- Commission paritaire (Belgium).
- Labour Code of Panama (Panama).

Lidering GmbH, as a sales company, is not obliged to follow a collective labour agreement, but to follow the general conditions of the own country. For this reason, the German "Arbeitsrecht" (<<labour law>>) is followed.

3.5 TRAINING

One of EPIfoc's fundamental values is to **provide the people in its team with the training and skills necessary** for them to gain confidence in themselves and in the results of their work, in the pursuit of their personal and professional development.

3.5.1 POLICIES IMPLEMENTED IN THE TRAINING FIELD

EPIfoc has a training organization procedure, which establishes the guidelines to be followed for the **management of the training needs** identified in the work teams, as well as the organization of initial training for new recruits, within the framework of the welcome plan. The main objective is based on establishing the system for detecting and satisfying the training needs of the staff and customers of the Group's companies, through the implementation of courses.

In addition, the Human Resources area ensures timely compliance with the mandatory training established by current legislation, in particular that on Occupational Risk Prevention.



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3.5.2 TOTAL NUMBER OF TRAINING HOURS BY PROFESSIONAL CATEGORY

During the reporting period from 1 December 2023 to 30 November 2024, EPIfoc employees have received a total of 5,528.98 hours of training.

The evolution up to the year 2024, on the number of training hours for employees disaggregated by gender and by category have been as follows:

Professional category	2024			2023			2022		
	Female (h)	Male (h)	Total (h)	Female (h)	Male (h)	Total (h)	Female (h)	Male (h)	Total (h)
Managers	343,00	1.540,83	1.883,83	281,42	651,37	932,78	194	408	602
Administrative technicians	145,79	975,00	1.120,79	298,00	114,42	412,42	321	93	414
Commercial technicians	509,10	1.279,00	1.788,10	526,75	670,75	1.197,50	252	866	1118
Warehouse / production specialists	7,00	530,51	537,51	4,00	517,88	521,88	0	265	265
Warehouse / production workers	34,75	164,00	198,75	18,00	92,00	110,00	9	26	35
Total	1.039,64	4.489,34	5.528,98	1.128,17	2.046,42	3.174,58	776	1.658	2.434

3.6 UNIVERSAL ACCESSIBILITY FOR PERSONS WITH DISABILITIES

The Group's head office has specific measures aimed at universal accessibility for people with disabilities, such as lifts and electric lifts for stairs and toilets adapted for people with reduced mobility. In addition, the facilities are accessible at street level.



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3.7 EQUALITY AND MEASURES TAKEN TO PROMOTE EMPLOYMENT

EPIfoc has an **Equality Plan for women and men** that establishes the Group's objectives in this area once the actions described in the Plan itself have been implemented. In this sense, the objectives pursued are as follows:

- To integrate equal treatment and opportunities between women and men in the EPI Group company.
- To review the content of working conditions and business operations from a gender perspective and develop proposals for their implementation.
- To facilitate the reconciliation of the personal, family and working lives of the people who make up the Company's workforce.

In addition to the Group's Equality Plan, in order to comply with applicable regulations, EPIDOR, S.A.U. and EPISER, S.L.U. have their own Equality Plans, drawn up in line with that of the Group.

In accordance with the equality plans implemented, the Group has a scorecard in which all the measures described above are listed and where their degree of implementation is monitored.

3.7.1 PROTOCOLS AGAINST SEXUAL AND GENDER HARASSMENT

At EPIfoc, we understand that the health and safety of our employees is essential. For this reason, we have developed various protocols to prevent and deal with sexual and gender-based harassment. These protocols are implemented in all the Group's Spanish companies, in compliance with the rights established in the Protocol. We firmly affirm that any attitude of harassment is a violation of people's dignity. For this reason, we categorically reject any behaviour of this type in the workplace and we clearly express our intolerance towards such actions.



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These protocols are available to all employees on the *internal* Human Resources *site* and aim to define the framework for action in situations of sexual and gender-based harassment, with the aim of eradicating this type of conduct.

In addition, EPIfoc has a **Protocol for preventing and dealing with sexual and gender-based harassment in the EPI Industries Family of Companies Group**, applicable to all Group companies. There is also a **Protocol for preventing and dealing with situations of moral and workplace harassment, unlawful discrimination and other inappropriate conduct in the EPIfoc Group**. The documents are a tool for prevention, as a form of early intervention in the event of possible manifestations of harassment, discrimination or bullying, both with regard to those declared by the people affected or aware of them, as well as those that may be known by the Management itself. The purpose of the protocols is to guarantee and protect the fundamental rights of its employees, adopting all appropriate measures to avoid their extension, prevent their future recurrence and, where appropriate, restore the rights of the persons affected.

According to EPIfoc, there have been no complaints of sexual and gender-based harassment during the period from 1 December 2023 to 30 November 2024.



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4

COMBATING CORRUPTION AND BRIBERY

4.1 MEASURES TAKEN TO PREVENT CORRUPTION AND BRIBERY

EPIfoc has a **firm commitment against corruption**, prohibiting bribing directly or through third parties any public or political authority in order to receive favourable treatment.

Furthermore, employees of the Group are obliged to inform their superiors if they receive gifts, invitations or compensation from an external person or company with whom they have business dealings on behalf of EPIfoc or any of its member companies in order to determine whether these are likely to constitute malpractice.

The Group has made a significant effort to **foster a culture of compliance** across all EPIfoc companies. In 2023, the Group focused on implementing a Group-wide Criminal Compliance Management System and Internal Reporting System to ensure that all operational processes meet the highest ethical and legal standards.

In 2024, **criminal risk mapping** has been carried out for the Assessment Units identified within the Group, which has enabled a more precise identification of the associated risks in each area. The ongoing commitment to and improvement of criminal risk management is reflected in the Group's risk reports and proposed controls available to us.

In addition, the Group's position on corruption and bribery is set out in the Code of Ethics.



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4.2 MEASURES TO COMBAT MONEY LAUNDERING

There is currently growing concern in the international community about the problems arising from the actions of organized criminal gangs, in areas such as drug trafficking, terrorism and organized crime.

Due to the type of business and activity carried out, EPIfoc is currently not significantly exposed to the risk of money laundering and is not obliged to comply with the prevention of money laundering and terrorist financing.

The Spanish companies EPIDOR, S.A.U, EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U and LIDERING, S.A.U. have implemented the SII System (Suministro Inmediato de Información) of the Spanish Tax Agency, which guarantees the due control of the counterparts of our transactions, so we consider that the risk of covering an illegal action of a third party is additionally covered by this control.

The SII involves a new system for keeping Value Added Tax record books through the AEAT e-Office, through the quasi-instant supply of invoicing records. In this way, the SII makes it possible to bring the time of recording or accounting of invoices closer to the time when the economic operation underlying them is actually carried out.

The Company facilitates the use of electronic means of payment for its customers, through bank transfers, card payments and money orders to minimize cash payments, representing a total of **85.42%** of the total amount of collections received in the reference period.

The evolution of the register of collections received during the period from 1 December 2023 to 30 November 2024, as well as for the years prior to this, is detailed below:



Type of transaction	2024		2023		2022	
	Amount (€)	%	Amount (€)	%	Amount (€)	%
TPV	359.172,10	0,35%	423.812,57	0,41%	420.090,42	0,41%
Promissory note / Cheque	2.590.085,55	2,52%	2.931.756,14	2,83%	4.552.166,42	4,41%
Cash	16.630,61	0,02%	28.969,00	0,03%	103.232,10	0,10%
Transfer	87.665.718,45	85,42%	88.410.020,74	85,31%	85.960.573,88	83,28%
Giro	12.000.279,86	11,69%	11.842.004,63	11,43%	12.180.746,83	11,80
Total	102.631.886,57	100%	103.886.563,08	100%	103.216.809,65	100%

4.3 CONTROL OF CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANIZATIONS

Within the scope of EPIfoc's participation and involvement with society, the following contributions and/or donations have been made to foundations and non-profit organizations during the period from 1 December 2023 to 30 November 2024:

- Médecins sans frontières: 1.200 €
- Toys entity Haurralde, SOS Kinderdorf and Canovellas Public Schools
- Furniture at Centre Ocupacional El Bosc
- Spanish Association Against Cancer: 5.840€
- WWF (World Wide Fund): 1.280€
- Open Arms: 880 €
- Roba Amiga Used Clothes

The donations to AECC, WWF and Open Arms were decided in a participative way at the end of the year among all the staff as a result of the funds raised in the Hands4Seventy project, solidarity campaign organized on the occasion of the 70th anniversary of EPIfoc.



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5

INFORMATION ON THE GROUP AND SUSTAINABLE DEVELOPMENT

In 2015, the UN General Assembly adopted the 2030 Agenda for Sustainable Development (SDG) as an action plan for people, planet and prosperity, which also aims to strengthen universal peace and access to justice, of which EPI Industries, Family of Companies is a part.

According to Royal Decree 452/2020 of 10 March, which develops the basic organic structure of the Ministry of Social Rights and Agenda 2030, and modifies Royal Decree 139/2020 of 28 January, which establishes the basic organic structure of ministerial departments, the functions of the Secretary of State for the 2030 Agenda are set out.

The 2030 Agenda sets out 17 Sustainable Development Goals (SDGs) that imply a universal and common commitment with 169 integrated and indivisible goals covering environmental, economic and social aspects. It is a plan of action for meeting, dialogue and work.

Commitment to the Agenda needs to be integrated with the recognition that it is essential to generate a long-term vision and the promotion of sustainability in its broadest sense.

EPIfoc asserts that the challenge ahead is enormous and we are committed to urgently lead the necessary policies to seriously address the multiple manifestations of the Sustainable Development Goals.





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5.1 COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT

EPIfoc's management remains **fully involved and aligned with social responsibility**, promoting, facilitating and leading actions that allow us to make our world a better world.

The Group firmly believes in the importance of **ensuring sustainability** in which environmental, social and economic aspects are worked on. For this reason, we are aligned with the United Nations Global Compact, **promoting actions in the economic, social and environmental spheres that allow us to achieve the Sustainable Development Goals** in which EPIfoc can have an impact.

To strengthen its commitment to sustainable development, EPIfoc aligns its economic activity with the following specific objectives:

Sustainable Development Goal "GENETICS"	Sustainable Development Goal "BUSINESS"	Sustainable Development Goal "PARTNERSHIP".	Sustainable Development Goal "CLIMATE".
They are embedded in the DNA of our organizational culture	What we can influence through our products and services	They identify our vocation to share and disseminate sustainability	Urges urgent action to combat climate change and its effects
SDG 3. Ensure healthy lives and promote well-being for all at all ages. 	SDG 6. Ensure availability of water, its sustainable management and sanitation for all. 	SDG 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development. 	SDG 13. Adapt urgent action to combat climate change and its impacts. 
SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. 	SDG 7. Ensure access to affordable, secure, sustainable and modern energy for all. 		
SDG 5. Achieve gender equality and empower all women and girls. 	SDG 12. Ensure sustainable consumption and production patterns. 		



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Likewise, since August 2022, EPIfoc is part of the United Nations Global Compact, thus sealing its commitment to corporate sustainability, incorporating the 10 principles of the Global Compact into its strategies, policies and procedures:

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

EPIfoc is committed to sustainable development, and in 2024 it will be awarded the bronze medal in recognition of its EcoVadis rating for the entire Group. This certification reaffirms the corporate purpose and the challenge of continuing to make improvements in order to achieve the medium- to long-term sustainability goals aligned with the SDGs of the 2030 Agenda.



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5.1.1 IMPACT OF THE COMPANY'S ACTIVITY ON EMPLOYMENT AND LOCAL DEVELOPMENT

As a result of the continuous dialogue with its Stakeholders and aware of the repercussion of its activities, mainly in the economic and social sphere, within the context of respect for Human Rights, EPIfoc seeks to promote initiatives that contribute to achieving a fairer and more egalitarian society.

The objective is to ensure that all its activities are carried out in a way that promotes sustainable value creation for society, employees, customers, investors and the communities in which the Group operates.

5.1.2 IMPACT OF SOCIETY'S ACTIVITY ON LOCAL POPULATIONS AND THE TERRITORY

Currently, EPIfoc generates additional jobs by subcontracting temporary employees to cover production peaks and to make substitutions during holiday periods and for medical leave of staff, both in the warehouse and in the production area. These subcontracts are made to temporary employment agencies with offices in the locations where the need arises.

It should be noted that the economic and social contribution is not only quantifiable through corporate tax revenue, but also through other contributions such as local taxes and social security payments.

5.1.3 PARTNERSHIP OR SPONSORSHIP ACTIONS

For EPIfoc, one of the most efficient ways to contribute to the 2030 Agenda is to collaborate with other entities in order to exchange knowledge and concerns related to its activity. Therefore, during the reporting period it has carried out the following partnership actions:



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- Signing of internship agreements with different institutes.
- Collaboration with Dinamic UPC - Tormetal.
- Collaboration with eMotorsport UPC - Tormetal.
- Collaboration UPV Hyperloop - Epidor.
- Collaboration with Formula Student Bizkaia Team & Epidor Sales & Rub.

5.2 SUBCONTRACTING AND SUPPLIERS

As a group of companies specializing in the supply of industrial solutions, we are interested in the end product that our customer sells in their market, and therefore we design our offer to customers according to the function that our products, components and services bring to them.

5.2.1 INCLUSION OF SOCIAL, GENDER EQUALITY AND ENVIRONMENTAL VISSUES IN PROCUREMENT POLICY

EPIfoc's management is **fully committed to social responsibility**, promoting, facilitating and leading actions that allow us to make our world a better world.

EPIfoc understands that relationships with our suppliers must be approached with full transparency and fairness in dealing with them, establishing alliances that seek mutual benefit, trust, communication exchange and long-term relationships.

We consider our suppliers and business partners to be a key part of ensuring the sustainability of our entire supply chain. The products and services we offer to the market must meet our quality standards and the requirements of our Sustainable Purchasing Policy, both economically, socially and environmentally, always taking into account the legal regulations of the countries in which our suppliers carry out their industrial activity.



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Likewise, the **Sustainable Procurement Policy** establishes the global framework for compliance with the ethical aspects required of the Group's suppliers, aimed at developing our alignment with the Sustainable Development Goals of the UN's 2030 Agenda.

Human rights and labour standards	<ul style="list-style-type: none">• Decent work and economic growth (SDG 8): outright rejection of modern slavery and child labour.• Allow freedom of association.• Establish timetables that favour rest and work-life balance.• Offer adequate remuneration.• Gender equality (SDG 5), Reducing inequalities (SDG 10). Support the abolition of discriminatory practices.
Health and environment	<ul style="list-style-type: none">• Health and well-being (SDG 3): create a safe working environment that promotes the physical and mental health of its staff. Have an occupational risk prevention policy, procedures that enable its deployment and a training plan for its employees.• Responsible production and consumption (SDG 12): Encourage the development of environmentally friendly technologies and means, ensuring proper management of energy and water resources, minimizing waste and promoting recycling.• Climate action (SDG 13): Implement actions that reduce the impact of the carbon footprint (CO₂), both in its own processes and in those of its collaborators or subcontractors.• Respect regulations/restrictions/prohibitions on the use of hazardous products or substances, or which are considered unacceptable for the EPIfoc group.
Professional ethics	<ul style="list-style-type: none">• Peace, justice and strong institutions (SDG 16): zero tolerance for corruption of any kind.• Respect for industrial property. Compliance with personal data protection regulations and non-disclosure of confidential documents.• Respect for free competition, avoidance of monopolistic behavior.• Provide, at the request of the EPIfoc group, certification that the products supplied do not contain Conflict Minerals, using the template provided by the RMI or similar, ensuring by whatever means they deem appropriate, that their supply chain also complies with this requirement.



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5.2.2 CONSIDERATION IN RELATIONS WITH SUPPLIERS AND SUBCONTRACTORS OF THEIR SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

As indicated in the previous point, EPIfoc has implemented a **Sustainable Purchasing Policy** for its **suppliers** in order to ensure the stable quality of its products over time, highlighting excellence as a management model to generate confidence and guarantee reliability to the end user. It also has a **Code of Conduct for suppliers, creditors and subcontractors** that establishes the principles, in line with the Group's Code of Ethics, to which all suppliers with whom it works must adhere or comply.

In this respect, in the following Group companies:

- EPIDOR, S.A.U ("Epidor Technical Distribution")
- LIDERING, S.AU ("Lidering")
- TORNILLERIA Y DERIVADOS METÁLICOS, S.A ("Tormental")
- EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U ("Epidor Seals and Rubber Technology")

As of 30 November 2024, **90.20%** of our strategic suppliers have signed the Supplier Code of Conduct, of which **15.69%** have their own Code of Conduct.

5.2.3 MONITORING AND AUDIT SYSTEMS AND AUDIT RESULTS

During the period from 1 December 2023 to 30 November 2024, EPIfoc has not carried out any audits of its suppliers. However, regular audits on the implementation of the Sustainable Procurement Policy are planned for the financial year 2025, in accordance with the action plan set out in the same document.

In May 2024, we issued an audit and compliance report on the Group's compliance with data protection regulations based on the European Data Protection Regulation (EDPR). The following Group companies were taken into consideration:



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- EPI Industries Family of Companies, S.L
- Daneel Mechatronics, S.L.U
- Epidor Seals & Rubber Technology, S.L.U
- Epidor, S.A.U
- Lidering, S.A.U
- Tornillería y derivados metálicos, S.A
- Episer, S.L.U

The conclusion of the audit was considered favourable, given that the assessments of the entities concerned were carried out and the suggested recommendations and improvements were effectively implemented. These actions focused on the documents and protocols analyzed during the audit process, which ensured that the identified areas for improvement were adequately addressed. As a result, adequate compliance with the established standards and improvement in the assessed processes were observed, justifying a favourable audit rating.

5.3 CONSUMERS

For EPIfoc, as a B2B industrial Group, customer orientation is the constant focus of our Group, so that we organise our resources to meet our customers' needs.

All complaints, claims or non-conformities are duly dealt with and handled in a timely manner.

EPIfoc is fully aware of the protection of natural and legal persons, in particular with regard to the processing of their personal data and the free movement of this data.

The relevance of confidentiality and privacy of data is fundamental for users and companies, which is why these are treated under the Organic Law 15/1999, of 13 December, on the protection of personal data, and under the European Union Regulation 2016/679 of the European Parliament and of the Council, of 27 April 2016, on the protection of natural persons with regard to data processing and on the free movement of such data and repealing Directive 95/46/EC.



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In this sense, EPIfoc has a **Procedures Manual** for the management of personal data security breaches, the purpose of which is to regulate all aspects relating to the processing of data relating to the different natural persons with whom it maintains some kind of relationship.

5.3.1 CONSUMER HEALTH AND SAFETY MEASURES

EPIfoc's business presents no material risk in relation to the implementation of consumer health and safety measures.

5.3.2 COMPLAINT SYSTEMS, COMPLAINTS RECEIVED AND THEIR RESOLUTION

Based on the aforementioned quality certificates, EPIfoc has established procedures for the defence of the client whose objective is the protection of the clientele and the efficient management of complaints. This monitoring focuses on complaints and claims received with regard to the service provided, checking that the means are available to resolve any problems that may arise during the relationship with customers.

Therefore, the Group has a **Customer Complaints Procedures Manual**, in which the priority objective is to improve customer satisfaction through the proper management of complaints, as well as promoting the use of Pic Up for the management and control of all complaints.

Each year, the following Group companies prepare a report evaluating the complaints received from customers during the year. Among other aspects, it analyses the evolution of product quality complaints, complaints by type of service and logistics, complaints by deadline, complaints by type of sales and by lines served.



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In particular, the latest available reports are for data obtained in 2024 and show the following general results:

Workplace		2024	2023	2022
EPIDOR, S.A.U	EPI	1.075	1.272	1.140
EPIDOR SRT	ESR	265	223	750
LIDERING	LID	278	303	56
TORMENTAL	TRM	215	205	n/a
DANEEL	DNL	198	226	n/a
Total		2.031	2.232	1.946

5.4 TAX INFORMATION

The following table shows the amount in euros of the profit made in the period 1 December to 30 November on the performance of this Non-Financial Reporting Statement for each country in which the EPIfoc Group has a head office:

	2024	2023	2022
Spain	299.082,73 €	733.730,06 €	720.092,18 €
Portugal	67.320,00 €	17.304,13 €	28.987,12 €
Belgium	25.000,00 €	15.000,00 €	20.434,00 €
France	29.934,32 €	25.127,00 €	53.569,00 €
Germany	43.356,40 €	5.284,88 €	10.364,00 €
Panama	- €	- €	3.854,95 €



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Income taxes paid during the period 1 December to 30 November on the development of this Statement of Non-Financial Information by country in which the Group has a presence are as follows:

	2024	2023	
Spain	2.968.449,04 €	3.560.749,4 €	5.282.415,21 €
Portugal	355.249,35 €	80.260,53 €	87.342,92 €
Belgium	85.947,50 €	52.486,78 €	85.967,30 €
France	110.486,52 €	96.147,01 €	222.224,07 €
Germany	137.385,02 €	25.562,65 €	34.202,83 €
Panama	11.786,95 €	16.351,60 €	11.188,70 €

The only company of the Group that has received 60% of a subsidy during the reference period is EPIDOR, S.A.U., a total of **8.995,80 €**.



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6 ENVIRONMENT

EPIfoc is actively committed to environmental conservation, respecting legal requirements and conducting our business in order to minimize potential environmental impacts. In this respect, the Group's main environmental commitments are as follows:

- Always act in accordance with environmental management laws and regulations.
- Minimize environmental impact as far as possible.
- Minimize as far as possible the waste generated.
- Commit to and work for reuse and recycling.
- Prevent occupational, property and environmental risks.
- Respect for ethics, integrity and professionalism in the Group's relations with its stakeholders, as well as for the economic, social and environmental environment.

The main measures taken by the Group in this area are described below.

6.1 ENVIRONMENTAL MANAGEMENT

EPIfoc is aware that progress in today's society must be linked to the sustainability of its activity and respect for the environment, working actively to optimize resources and minimize waste.



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6.1.1 CURRENT AND PREDICTABLE ENVIRONMENTAL, HEALTH AND SAFETY EFFECTS OF COMPANY ACTIVITIES

The EPIfoc Group has a **Manual of Procedures for the Evaluation of Environmental Aspects** which aims to define the system to be followed for its implementation, as well as the methodology and the people involved. The procedure refers to the evaluation of Environmental Aspects of all the activities carried out by the Group.

In this sense, the company's management, together with the different areas and businesses of the Group, are responsible for diagnosing the activities to be evaluated. For this reason, they should indicate whether the following activities occur:

- Atmospheric emissions.
- Waste generation.
- Discharges.
- Noise pollution
- Light pollution.
- Soil contamination.
- Emergency situations.

At the EPIfoc Group, we are driven by a firm commitment to the environment and sustainability. As part of our vocation to generate an impact on the environment, we carry out the Environmental Aspects Assessment in the following production plants of the companies:

- DANEEL MECHATRONICS, S.L.U: Lliçà de Vall.
- LIDERING, S.A.U: Reus.
- EPISER, S.L.U: Planta de Lliçà de Vall i Cornellà de Llobregat.
- EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U: Cornellà de Llobregat
- TORNILLERÍA Y DERIVADOS METÁLICOS, S.A: Montcada i Reixac.



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6.1.2 ENVIRONMENTAL ASSESSMENT OR CERTIFICATION PROCEDURES

During the year 2024, the Group has been advised by external consultants to calculate its carbon footprint based on ISO 14064:2018. In this way, by knowing EPIfoc's contribution to greenhouse gas (GHG) emissions, reduction targets can be set, and actions can be designed and prioritized. Work is also underway to draw up an action plan of measures to reduce greenhouse gas emissions, which is expected to be available during the next financial year 2025.

In addition, the Group has been awarded a bronze medal by EcoVadis in connection with the evaluation of various sustainability criteria, including environmental aspects.



6.1.3 RESOURCES DEDICATED TO THE PREVENTION OF ENVIRONMENTAL RISKS

EPIfoc has become aware of climate change and global pollution and has therefore focused on ensuring that the business model in all the Group's companies is responsible and reflects a commitment to the environment through efficient consumption of resources.

Likewise, there is an **Integrated Waste Management Plan** for the entire EPIfoc Group, which guarantees compliance with legal obligations and the correct classification, storage, collection, transport and subsequent treatment of waste.

In particular, the **main commitments** on waste management are as follows:



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- Comply with legal obligations, and always act in accordance with environmental management laws and regulations.
- Minimize environmental impact as far as possible.
- Minimize as far as possible the waste generated.
- Commit to and work for reuse and recycling.
- Prevent occupational, property and environmental risks.
- Respect for ethics, integrity and professionalism in the Group's relations with its stakeholders, as well as for the economic, social and environmental surroundings.

6.1.4 APPLICATION OF THE PRECAUTIONARY PRINCIPLE, THE AMOUNT OF PROVISIONS AND SAFEGUARDS FOR ENVIRONMENTAL RISKS

EPIfoc's business does not present material risk in relation to the application of the precautionary principle, the amount of provisions and guarantees for environmental risks.

6.2 POLLUTION

6.2.1 MEASURES TO PREVENT, REDUCE OR REPAIR CARBON EMISSIONS

As mentioned in the previous point, during the year 2024 EPIfoc has been supported by an external consultancy specialized in the calculation of the carbon footprint in scopes 1, 2 & 3.

As a result of this study the following results have been obtained:



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Workplace	Carbon footprint Scope 1 + 2 (kg CO ₂ eq)	Carbon footprint Scope 1 + 2 (Relative impact)	Carbon footprint Scope 1 (kg CO ₂ eq)	Carbon footprint Scope 1 (Relative impact)	Carbon footprint Scope 2 (kg CO ₂ eq)	Carbon footprint Scope 2 (Relative impact)	Carbon footprint per € sold (kg CO ₂ eq/€)	Carbon footprint Scope 3 (kg CO ₂ eq)	Carbon footprint Scope 3 (Relative impact)	Carbon footprint Scope 3 1+2+3 (kg CO ₂ eq)	Carbon footprint Scope 3 1+2+3 (Relative impact)
2024											
Daneel	19.821,40	0,21%	19.821,40	0,21%	0,00	0,00%	0,02	834.684,00	8,72%	854.505,40	8,93%
Epidor seal and Rubber Technology	21.117,26	0,22%	21.117,26	0,22%	0,00	0,00%	0,01	434.291,86	4,54%	455.409,13	4,76%
Epidor Technical Distribution	87.285,12	0,91%	87.285,12	0,91%	0,00	0,00%	0,05	2.589.761,24	27,06%	2.677.046,36	27,97%
Episer	5.644,15	0,06%	5.644,15	0,06%	0,00	0,00%	0,00	69.503,63	0,73%	75.147,78	0,79%
Lidering	141.443,20	1,48%	141.443,20	1,48%	0,00	0,00%	0,01	560.807,75	5,86%	702.250,96	7,34%
Tormetal	14.815,77	0,15%	14.815,77	0,15%	0,00	0,00%	0,08	4.715.951,41	49,28%	4.730.767,18	49,44%
EPI Family of companies	0,00	0,00%	0,00	0,00%	0,00	0,00%	0,00	9.540,02	0,10%	9.540,02	0,10%
Agatex	5.057,11	0,05%	5.057,11	0,05%	0,00	0,00%	0,00	59.913,17	0,63%	64.970,28	0,68%
TOTAL	295.184,02	3,08%	295.184,02	3,08%	0,00	0,00%	0,17	9.274.453,09	96,92%	9.569.637,10	100%
2023 (*)											
Daneel	7.294,29	0,08%	7.294,29	0,08%	0,00	0,00%	0,02	1.011.450,54	10,64%	1.018.744,83	10,71%
Epidor seal and Rubber Technology	17.320,43	0,18%	17.320,43	0,18%	0,00	0,00%	0,01	469.089,45	4,93%	486.409,88	5,12%
Epidor Technical Distribution	108.968,34	1,15%	108.968,34	1,15%	0,00	0,00%	0,05	2.284.852,74	24,03%	2.393.821,08	25,17%
Episer	2.747,20	0,03%	2.747,20	0,03%	0,00	0,00%	0,00	93.172,41	0,98%	95.919,61	1,01%
Lidering	24.727,43	0,26%	22.675,33	0,24%	2.051,10	0,02%	0,01	685.057,41	7,20%	709.783,84	7,46%
Tormetal	11.838,89	0,12%	11.838,89	0,12%	0,00	0,00%	0,10	4.749.975,01	49,95%	4.761.813,90	50,08%
EPI Family of companies	0,00	0,00%	0,00	0,00%	0,00	0,00%	0,00	3.982,00	0,04%	3.982,00	0,04%
Agatex	0,00	0,00%	0,00	0,00%	0,00	0,00%	0,00	38.832,40	0,41%	38.832,40	0,41%
TOTAL	172.896,58	1,82%	170.844,48	1,80%	2.051,10	0,02%	0,19	9.336.411,96	98,18%	9.509.307,54	100%

(*) The carbon footprint data for 2023 has been modified from the previous EINF for 2023 for technical reasons.



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Workplace	Carbon footprint Scope 1 + 2 (kg CO ₂ eq)	Carbon footprint Scope 1 + 2 (Relative impact)	Carbon footprint Scope 1 (kg CO ₂ eq)	Carbon footprint Scope 1 (Relative impact)	Carbon footprint Scope 2 (kg CO ₂ eq)	Carbon footprint Scope 2 (Relative impact)	Carbon footprint per € sold (kg CO ₂ eq/€)	Carbon footprint Scope 3 (kg CO ₂ eq)	Carbon footprint Scope 3 (Relative impact)	Carbon footprint Scope 3 1+2+3 (kg CO ₂ eq)	Carbon footprint Scope 3 1+2+3 (Relative impact)
2022											
Daneel	11.478,24	0,14%	11.478,24	0,14%	0,00	0,00%	0,03	1.270.356,67	15,49%	1.281.834,91	15,63%
Epidor seal and Rubber Technology	12.581,41	0,15%	12.581,41	0,15%	0,00	0,00%	0,01	513.307,31	6,26%	525.888,72	6,41%
Epidor Tecnical Distribution	98.284,09	1,20%	98.284,09	1,20%	0,00	0,00%	0,05	2.153.786,09	26,27%	2.252.070,18	27,47%
Episer	8.868,84	0,11%	8.868,84	0,11%	0,00	0,00%	0,00	33.992,64	0,41%	42.861,48	0,52%
Lidering	18.711,29	0,23%	16.919,64	0,21%	1.791,65	0,02%	0,02	764.104,55	9,31%	782.815,84	9,54%
Tormetal	36.316,76	0,44%	36.316,76	0,44%	0,00	0,00%	0,07	3.259.972,81	39,77%	3.296.289,57	40,21%
EPI Family of companies	3.070,38	0,04%	3.070,38	0,04%	0,00	0,00%	0,00	3.208,37	0,04%	6.278,75	0,08%
Agatex	0,64	0,00%	0,64	0,00%	0,00	0,00%	0,00	10.757,92	0,13%	10.758,56	0,13%
TOTAL	189.311,65	2,31%	187.520,00	2,29%	1.791,65	0,02%	0,17	8.009.486,36	97,68%	8.198.798,01	100%

An action plan of measures to reduce greenhouse gas emissions is being worked on and is expected to be available during the next financial year 2025.

6.2.2 MEASURES TO PREVENT, REDUCE OR REMEDY NOISE AND LIGHT POLLUTION

As measures to prevent, reduce or repair noise and light pollution, some of the Group companies have taken the following actions:



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EPISER, S.L.:

- Carrying out an independent study to assess the working conditions of equipment with display screens, carried out for all Group companies.

EPIDOR SEALS AND RUBBER TECHNOLOGY, S.L.U:

- Assessment of noise exposure in the centre of Cornellà.
- Assessment of exposure to chemical pollutants in the centre of Cornellà.

6.3 CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

Respect for the environment is one of the main bases of EPIfoc's management model, which is why it has an **Integrated Waste Management Plan** and a **Management Procedures Manual for environmental operational control**, which sets out the measures to be carried out in relation to waste management, taking into account the principles of prevention, corporate environmental responsibility, environmental protection, coherence and cooperation.

6.3.1 MEASURES FOR PREVENTION, RECYCLING, REUSE, OTHER FORMS OF RECOVERY AND DISPOSAL OF WASTE

EPIfoc has an **Integrated Waste Management Plan**, which establishes that each of the Group's work centres has agreements with external companies that comply with the regulations in force, to ensure the correct integrated management of waste.

External suppliers are examples of a circular company by converting waste into a resource, reusing it as far as possible as the best treatment option, in accordance with the principle of waste management hierarchy.

With regard to proper waste management, it should be noted that the main waste generated at EPIfoc's facilities and offices is related to raw materials and other auxiliary materials, such as stainless steel, packaging, paper and cardboard, caused by the development of the Group's activity.



EPIfoc also has a Management Procedures Manual for environmental operational control which aims to define the system for the identification, planning, control, monitoring and measurement of activities and operations that may have an impact on the environment. In this regard, the Facilities Area, together with the different Areas and Businesses of the Group, are responsible for ensuring the monitoring and control of the following activities and operations associated with environmental impacts:

- Waste control.
- Control of emissions to air by form of matter.
- Control of emissions to the atmosphere by form of energy.
- Liquid effluent control.
- Consumption control.
- Maintenance control.
- Control of suppliers and subcontractors.

As of 30 November 2024, the Group's companies in Spain generate waste in the following categories of special and non-special waste:

Non-special waste (Tn)	2024					
	Daneel (Santa Perpetua)	Epidor (Lliçà)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)	Agatex
Wood	1,42	1,80	6,58	0,00	2,54	0,00
Paper and cardboard	5,01	3,69	3,14	0,00	5,55	0,39
Mixing of municipal waste	3,75	5,56	4,20	0,00	10,01	105,00
Ferrous metal	2,28	0,00	0,00	0,00	0,00	0,00
Non-ferrous metal	0,10	0,00	0,00	0,00	0,00	0,00
Plastic	2,00	3,23	0,62	0,00	1,15	0,08
Waste paint and varnish	0,00	0,00	0,00	0,12	0,00	1,02
Other unspecified fractions	0,00	0,00	0,00	0,00	0,00	0,90
TOTAL	14,56	14,28	15,54	0,12 1	9,25	107,39



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Non-special waste (Tn)	2023					2022				
	Daneel (Santa Perpetua)	Epidor (Lliçà)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)	Daneel (Santa Perpetua)	Epidor (Lliçà)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)
Stainless steel	0,00	1,72	0,08	0,00	0,00	0,00	0,00	0,00	4,77	0,00
Wood	1,42	3,10	1,14	0,00	1,42	2,34	3,98	0,00	0,00	2,34
Mixing of municipal waste	3,83	35,34	0,00	0,00	3,90	3,71	37,90	6,24	0,00	3,86
Paper and cardboard	4,70	26,47	0,00	0,00	0,00	2,64	29,15	2,08	0,00	0,00
Plastic	2,04	2,00	0,00	0,00	0,00	1,96	4,40	0,26	0,00	0,00
Sanding dust	0,00	0,00	0,00	0,12	0,00	0,00	0,00	0,00	0,16	0,00
Taladrines	0,00	0,00	0,00	0,04	0,00	0,00	0,00	0,00	0,00	0,00
Contaminated packaging	0,00	0,00	0,00	0,03	0,00	0,00	0,00	0,00	0,00	0,00
Biodegradable waste	0,00	6,72	0,00	0,00	0,00	0,00	5,12	0,00	0,00	0,00
TOTAL	11,99	77,78	1,22	0,19	5,32	10,65	80,55	8,58	4,93	6,20

Special waste (Tn)	Lidering (Reus 2024)	Lidering (Reus 2023)	Lidering (Reus 2022)
Contaminated packaging	0,03	0,026	0,06
Aqueous cleaning liquids	1,55	1,350	1,43
Absorbent material	0,01	0,009	0,46
Halogen-free machining emulsions and solutions	0,04	-	-
Taladrine	-	0,041	0,70
Sanding dust	-	0,119	-
TOTAL	1,63	1,545	2,65

There are paper and plastic recycling points in all work centers and branches, with the aim of saving energy, water and reducing greenhouse gas emissions, in line with the sustainable development of the sustainable development goals established by the 2030 Agenda.



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6.3.2 ACTIONS TO COMBAT FOOD WASTE

EPIfoc's business presents no material risk in relation to the actions necessary to combat food waste.

6.4 SUSTAINABLE USE OF RESOURCES

EPIfoc continues its commitment to an efficient use of resources for the development of its activity and with less environmental impact.

6.4.1 WATER CONSUMPTION AND WATER SUPPLY ACCORDING TO LOCAL CONSTRAINTS

Water is a natural and vital resource for society and industry. We must take care of it and use it as efficiently as possible in the manufacture of our products. The legal regulations for wastewater management apply to each plant.

EPIfoc's annual water consumption data for the period from 1 December 2023 to 30 November 2024 is as follows:

Water consumption	2024 (m ³)	2023 (m ³)	2022 (m ³)
	5.164	5.304	6.000



The Group is currently implementing impact measures to reduce water consumption. During 2023, a review of the irrigation system in the garden of the Group's facilities in Lliçà was carried out, leading to a repair of the system to prevent leaks. During 2024, the risk systems continued to be changed and in 2023, the sprinklers were replaced by a drip irrigation system, thus reducing water consumption.

6.4.2 CONSUMPTION OF RAW MATERIALS AND MEASURES TAKEN TO IMPROVE THE EFFICIENCY OF THEIR USE

The Group companies which, due to their activity, consume raw materials are Epidor Seal and Rubber Technology in Cornellà de Llobregat and Lidering at its Reus plant.

The raw material consumption for the period from 1 December 2023 to 30 November 2024 is shown below:

Raw materials	Consumption 2024 (Kg)	Consumption 2023 (Kg)	Consumption 2022 (Kg)
Synthetic elastomers	10.338,30 kg	10.451,43 kg	9.937 kg
Fibres	793,21 kg	6.899,19 kg	5.930 kg
Graphite	500,60 kg	1.603,36 kg	1.303 kg
Rubber	35.940,00 kg	4.784,28 kg	-
Oil paper	109,40 kg	782,71 kg	653 kg
Plastics	236,98 kg	1.211,75 kg	943 kg
Polyurethane	66,81 kg	2.612,45 kg	2.669 kg
Resin	840,57 kg	196,03 kg	123 kg
Polytetrafluoroethylene	12.040,04 kg	5.295,44 kg	5.194 kg
Steel	11.196,49 kg	4.226,38 kg	10.526 kg
Brass	-	-	834 kg
Titanium	-	37,75 kg	38 kg
Aluminium	61,20 kg	83,07 kg	30 kg
Bronze	42,90 kg	62,10 kg	70 kg
Chips	7.140,00 kg	4.830,00 kg	5.660 kg
Metal	-	21,07 kg	-



6.4.3 DIRECT AND INDIRECT ENERGY CONSUMPTION

In relation to energy consumption, EPIfoc has not identified any significant risks or concerns due to the type of activity carried out, given that its consumption is mainly due to the activity carried out.

The following is an estimate of electricity bills for energy consumption in the period from 1 December 2023 to 30 November 2024 for sites located in Spain:

Society	2024			2023			2022		
	Electricity (kW/h)	Gas (kW/h)	Total (kW/h)	Electricity (kW/h)	Gas (kW/h)	Total (kW/h)	Electricity (kW/h)	Gas (kW/h)	Total (kW/h)
EPISER	220.766	0	220.766	253.712	0	253.712	837.861	122.835	960.696
EPIDOR	175.446	0	175.446	455.596	0	455.596	539.059	0	539.059
LIDERING	234.540	0	234.540	258.825	0	258.825	257.781	0	257.781
TORMETAL	36.839	25.149	61.988	37.942	48.470,2	74.478	43.270	213.150	256.420
DANEEL	75.392	0	75.392	82.072	0	82.072	77.432	0	77.432
AGATEX	23.599	0	23.599	-	-	-	-	-	-
ROLAMENTOS	18.280	0	18.280	-	-	-	-	-	-

6.4.4 MEASURES TAKEN TO IMPROVE ENERGY EFFICIENCY

EPIfoc is dedicating resources to boosting energy efficiency and, consequently, contributing to the fight against climate change.

For this reason, the Group carries out various actions aimed at improving its energy efficiency and reducing the environmental impact of its energy habits and consumption.



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The following is a breakdown of the main actions undertaken in the period from 1 December 2023 to 30 November 2024, some of which are currently underway:

- Photovoltaic parks in Montcada i Reixac, Cornellà and Reus.
- Procurement of plug-in hybrids for the commercial fleet.
- Change of lighting fixtures to LED lights.

6.4.5 USE OF RENEWABLE ENERGIES

Since its beginnings, EPIfoc has been committed to sustainability and thanks to the approval of the 2030 Agenda by the United Nations and the legislative impulse especially in the Spanish state of renewable energies, the evolution of solar technologies and the current firm commitment of the European Union in the Green Deal, have meant that since 2020 we have started the implementation of **various photovoltaic parks in our facilities**, already having solar panels in Seville and Lliçà de Vall.

In the coming years we will continue to expand and improve our photovoltaic park. In 2024 we proceeded with the legalization projects for the photovoltaic parks at the Montcada y Reixac and Reus facilities. The installation of the photovoltaic park at the Cornellà de Llobregat facilities is planned for 2025.

Likewise, in the work centers of Sevilla and Lliçà de Vall of EPIDOR, S.A.U. we will obtain a self-consumption of 70.5% of the total energy consumed by the centers during 2024. .





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6.5 CLIMATE CHANGE

6.5.1 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

As a result of EPIfoc's activities, as indicated in section 6.2. Pollution, a carbon footprint study was also carried out in 2024 in the various Group companies.

The results of the carbon footprint study for Scope 1 have resulted in a total of **295,184.02 kg of CO₂ equivalent**, implying a reduction in emissions of **42.12%** with respect to the 2022 financial year. For Scope 2 and 3, a total of **9,274,453.08 kg of CO₂ equivalent** was generated, representing an increase of **0.66%** compared to the previous financial year. The 0 kg of CO₂ equivalent in Scope 2 stands out.

6.5.2 MEASURES TAKEN TO ADAPT TO THE CONSEQUENCES OF CLIMATE CHANGE

The main measures to prevent, reduce and repair carbon emissions carried out by EPIfoc are as follows:

- Implementation of the "*Paper Less*" climate change policy.
- Carbon footprint management consultancy.
- Incorporation of waste collection points in production centres.
- Household carbon footprint calculator.
- Supplier supply chain decarbonisation project.
- Reduction of product shipments from suppliers.
- Circular economy with supplier packaging.



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Other measures to adapt to the consequences of climate change are in the process of being implemented, such as:

- Construction of new photovoltaic parks.
- Replacement of the uralite roofs in two warehouses.
- Draft of a participatory plan with employees.
- Carbon footprint training project for employees.

Through the climate change amendment we have voluntarily implemented during 2024 with ISO 9001, it helps us take a proactive approach to identifying and managing risks related to climate change, helping us implement solutions that ensure operational resilience, enabling us to mitigate potential impacts, as well as generating opportunities for continuous improvement in our operations.

Actions implemented by EPI Industries Family of Companies, S.L., Daneel Mechatronics, S.L.U, Epidor Seals & Rubber Technology, S.L.U, Episer, S.L.U; Lidering, S.A.U; Tornilleria y derivados metálicos, S.A and Epidor, S.A.U in the climate change amendment of ISO 9001:

- Implementation of measures to reduce irrigation water consumption.
- Measures to clean up combustible materials, such as dry leaves in vegetation environments and tidiness and cleanliness in the storage area of materials and/or waste.
- Keep periodic maintenance up to date.
- Provide adequate means of hydration for workers, such as water bottles and water fountains.
- Implementation of solar panels and/or consumption of renewable energies in the consumption installations.
- Training on occupational hazards in unfavourable climatic environments.
- Facilitate the necessary resources for the implementation of new legislation.
- Reuse of furniture in other facilities or by offering it to workers for private use.
- Delivery of waste to authorised waste managers for recovery and recycling in alternative processes (e.g. plastics to make other plastics of lower quality).
- Implementation of the use of hybrid vehicles for the sales team and management.



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- Carbon Footprint calculation and improvement targets.
- Participatory decarbonisation plan.
- Installation of solar panels in the Work Centres for self-consumption.
- Follow-up at Steering Committee (SSC) meetings.
- Planning of new investments.

6.5.3 VOLUNTARY MEDIUM- AND LONG-TERM REDUCTION TARGETS TO REDUCE GREENHOUSE GAS EMISSIONS AND MEANS IMPLEMENTED TO THAT END

EPIfoc, in its commitment to more efficient environmental management and the reduction of greenhouse gas emissions that may result from its activities, has set itself the goal of studying reduction actions to achieve targets for 2025 and 2030.

At EPIfoc, we have set a goal of Net Zero Emissions in scopes 1 and 2, an important initiative for our sustainability strategy. To achieve this goal, in the first half of 2025, we expect to proceed with offsetting our emissions, an action that will contribute to mitigating climate change. This reflects our real and tangible commitment to sustainability and the environment.

6.6 PROTECTION OF BIODIVERSITY

EPIfoc's business does not present a material risk in relation to the protection of diversity. The different geographical areas where EPIfoc's plants are located are not located in areas considered as protected areas of high biodiversity value, as all activities are carried out in industrial areas.



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6.7 COMPLIANCE WITH LEGISLATION

EPIfoc has not received any fines during the period from 1 December 2023 to 30 November 2024 for non-compliance with environmental legislation, product information and/or labelling legislation, non-compliance with product safety codes or non-compliance with social legislation or regulations.



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7 HUMAN RIGHTS

As stated in the Principles and Commitments on Human Rights, Labour Relations and People Management, at EPIfoc we are **committed to respecting and protecting the human rights** recognized in the Universal Declaration of Human Rights, as well as the obligations arising from the ILO conventions on labour: Freedom of Association (Conventions Nos. 87, 135 and 68), Equal Remuneration (Convention No. 100), Prohibition of Forced and Compulsory Labour (Conventions Nos. 29 and 105), Prohibition of Child Labour (Convention No. 138), Working Time, Fair Treatment, etc.

We also take responsibility for complying with the labour regulations in force in the countries where we operate.

Likewise, at EPIfoc, through the Code of Ethics, we are committed to decent and fair working conditions, in which discrimination of any kind has no place. We find harassment and/or unlawful discrimination at work unacceptable and will not allow such situations to occur, regardless of who the victim or the harasser is. If a situation nevertheless occurs, we must be able to report it. That is why we have drawn up a protocol for the prevention and handling of situations of harassment and unlawful discrimination, and we make a reporting form available to all employees so that any situation detected as irregular or unethical can be freely reported. In this regard, it should be noted that we have not received any communication related to the violation of human rights.

On the other hand, through its **Sustainable Purchasing Policy**, the Group expects all its suppliers to have management systems that allow compliance with this Policy, in aspects such as respect for human rights, decent work and total rejection of modern slavery and child labour, allowing freedom of association, establishing working hours that favour rest and conciliation, offering adequate remuneration and supporting the abolition of discriminatory practices.



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ANNEX II. REASONS FOR OMISSION

In accordance with GRI 1 (Fundamentals), those aspects that are not included must be clarified. In this regard, a description of the specific information that has been omitted should be provided, specifying one of the following reasons for omission:

Non-material (Specification of the reasons why the content is considered to be immaterial).

Not Applicable (Specify the reasons why the content is considered not to be applicable).

Confidentiality issues (Indication of specific confidentiality issues that prohibit publication).

Specific legal prohibitions (Description of specific legal prohibitions).

Information not available (Description of the specific steps being taken to obtain the information and the expected timeframe for its availability).

The following is a list of unreported content:



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CONTENT IN THE LAW 11/2018 ON NON-FINANCIAL INFORMATION AND DIVERSITY	GRI INDICATORS OF REFERENCE	MOTIVE	EXPLANATION
SOCIETY AND SUSTAINABILITY			
CONSUMERS			
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CIRCULAR ECONOMY			
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PROTECTION OF DIVERSITY			
Measures taken to preserve or restore biodiversity	3-3	Non-material	The geographical areas in which EPIfoc's plants are located are not situated in any area considered to be a protected area of high biodiversity value.
Impacts caused by activities or operations in protected areas	3-3	Non-material	The geographical areas in which EPIfoc's plants are located are not situated in any area considered to be a protected area of high biodiversity value.



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