



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



Consolidated Non-Financial Information Statement as at 30 November 2025

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1 INTRODUCTION

This Statement on Non-Financial Information and Diversity complies with the requirements set out in Law 11/2018 of 28 December, amending the Commercial Code, the Consolidated Text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on the Audit of Accounts, regarding non-financial information and diversity.

In preparing this report, account has been taken of the European Commission's guidelines on nonfinancial reporting (2017/C 215/01), which stem from Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, amending Directive 2013/34/EU as regards the disclosure of non-financial and diversity information by certain large undertakings and certain groups, as well as the Global Reporting Initiative's Guidelines for the Preparation of Sustainability Reports (GRI Standards).

Therefore, this Statement on Non-Financial and Diversity Information, which will be prepared annually, addresses the requirements arising from Law 11/2018, with the aim of providing information considered significant to Stakeholders, relating to EPI Industries Family of Companies, S.L. and its subsidiaries (hereinafter "EPIfoc" or "the Group") in relation to the reporting areas covered by Law 11/2018.

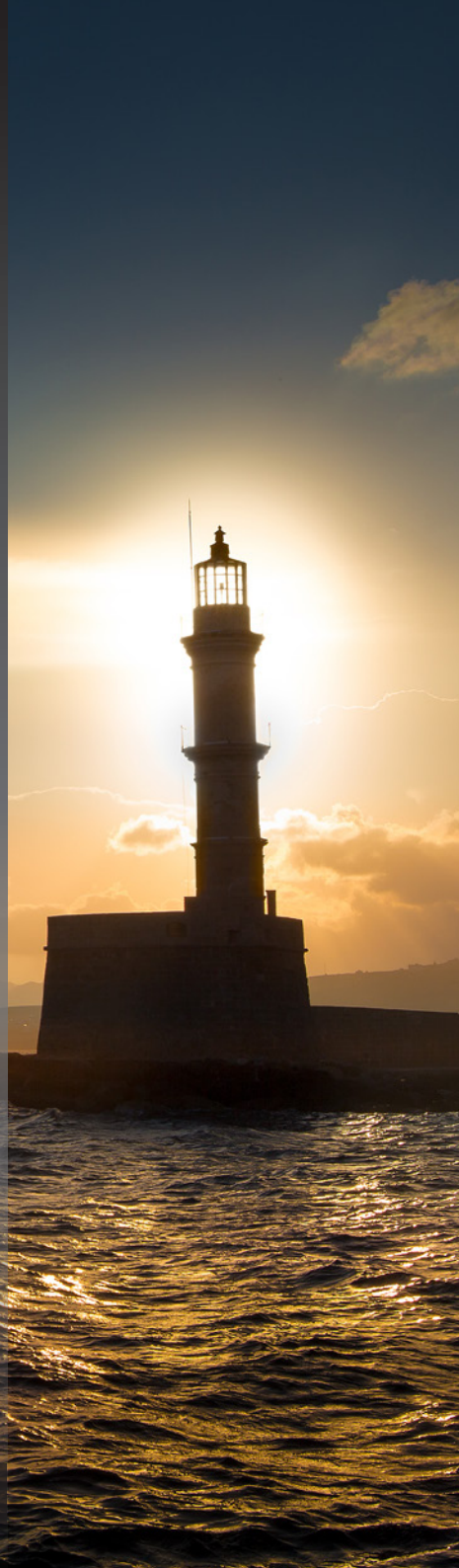
For any enquiries regarding the Non-Financial and Diversity Report, please send a written communication to the registered office of EPI Industries Family of Companies, S.L., located at Polígono Industrial Els Batzacs, Calle Xops No. 5, 08185, Lliçà de Vall, Barcelona.



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

The purpose of the Non-Financial and Diversity Report is to provide a comprehensive overview of the ESG (environmental, social and governance) aspects of EPI Industries Family of Companies, S.L. and its subsidiaries, including information relating to the 2025 financial year (1 December 2024 to 30 November 2025); this is the third such report prepared by the Group.

The EINF has been prepared on a consolidated basis, which involves combining information from all the entities that make up the Group in order to gather and ensure a comprehensive and representative overview of the impact and management of sustainability. Furthermore, this consolidated scope is consistent with that presented in the financial statements, which include the financial information of the entire Group as if it were a single economic entity.

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

The content of this Non-Financial and Diversity Report has been prepared in accordance with the principles of stakeholder engagement, taking into account the principles of materiality, transparency and integrity. Furthermore, efforts have been made to ensure the balance, accuracy, timeliness, comparability, clarity and reliability of the data presented.

This report has undergone an external and independent verification process in accordance with the terms set out in 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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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 comprising the Group. We are a business group specialising in business development, committed to excellence in the supply of components, products, consumables and associated technical, logistical and maintenance services, providing value-added solutions for industrial products, production processes and 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), at Calle dels Xops, number 5, Polígono Industrial Els Batzacs.

During the 2025 financial year, the merger by absorption between *Epidor, S.A.U.* and *Agatex Industrial Maintenance Services, S.L.U.* was formalised. Following this corporate restructuring, *Epidor, S.A.U.* has changed its company name to *Adalis Industrial Solutions, S.A.U.*

The subsidiaries included in the scope of consolidation for the period from 1 December 2024 to 30 November 2025 are listed below:



Company	Company Description of the Company Registered office	Registered office
ADALIS INDUSTRIAL SOLUTIONS, S.A.U. ¹	Supplier of specialised industrial products and services for the management of availability, optimisation, safety and sustainability of our clients' production chains throughout Spain and Portugal. It has the following subsidiaries: • EPIDOR PORTUGAL COMPONENTES INDUSTRIALES LDA (Portugal).	Lliçà de Vall (Barcelona), España
EPISER, S.L.U.	Provision of global services across functional areas to all companies within the EPI Industries group.	Lliçà de Vall (Barcelona), España
LIDERING, S.A.U.	Distribution, design, manufacture, maintenance and repair of mechanical seals and solutions for the fluid pumping and transfer industry. It has the following subsidiaries: • S.A LIDERING NV (Belgium). • LIDERING GmbH (Germany). • SARL LIDERING (France). • LIDERING, MECHANICAL SEALS, S.A (Panama).	Cornellà de Llobregat (Barcelona), España
TORNILLERIA Y DERIVADOS METÁLICOS, S.A.	Distribution, production and customised processing of industrial fasteners and hardware, and efficient logistics management services.	Montcada i Reixac (Barcelona), España
EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.	Design, production and distribution of industrial sealing products and solutions, specialising in a wide range of materials and mechanical engineering components, along with associated technical and logistics services.	Lliçà de Vall (Barcelona), España
DANEEL MECHATRONICS, S.L.U.	Design, distribution, machining and assembly of linear systems. Specialist in industrial automation and robotics solutions, development of turnkey mechatronic projects from design through to delivery of the installed product.	Lliçà de Vall (Barcelona), España
DEXTER SCM, S.L.U.	Manufacture, processing, representation and marketing of all types of machinery and components for industry and commerce, including spare parts and replacements. Provision of technical and IT services relating to the above.	Lliçà de Vall (Barcelona), España
EPI INDUSTRIES CORPORATE VENTURE CAPITAL, S.L.U.	Management of shareholdings and equity interests in commercial companies or any type of entity investing in innovative solutions in any field of human knowledge.	Lliçà de Vall (Barcelona), España
INDUSTRIAL PRODUCTS AND COMPONENTS ONLINE, S.L.U.	Marketing of all types of machinery and capital goods, machinery components of all kinds, consumables for industrial processes, as well as all types of products and equipment for industrial facilities and their consumables for maintenance.	Lliçà de Vall (Barcelona), España
SOCIEDAD DE ROLAMENTOS SDR, S.A.	Distribution of specialised industrial products covering a wide range of mechanical engineering components and associated technical and logistical services. It has the following subsidiary: • S.E.B, SOCIEDAD ELECTRO BOBINADORA, SOCIEDADE UNIPESOAL, LDA (Portugal).	Porto (Portugal)

¹ Prior to the merger, Epidor, S.A.U. was engaged in the distribution of specialised industrial products and had the subsidiary Epidor Portugal Componentes Industriais, L.D.A., whilst Agatex Industrial Maintenance Services, S.L.U. provided industrial services and was involved in the design, manufacture and marketing of industrial machinery and components. In 2025, the merger by absorption of both companies gave rise to the new entity Adalis, S.A.U.



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In this document, any reference 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 engaged in the distribution and production of specialised industrial products across a wide range of mechanical engineering components, along with associated technical and logistical services. EPIfoc comprises a number of functional areas that carry out activities to support all the Group's companies and projects. These activities are grouped within the company EPISER and share the common objective of ensuring quality, efficiency and the customisation of services to meet business needs.

Furthermore, its subsidiary Adalis Industrial Solutions, S.A.U.² is the group's largest company in terms of turnover; its core business is the provision of specialised industrial products and services aimed at managing the availability, optimisation, safety and sustainability of its clients' production chains throughout Spain and Portugal.

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

² In the 2025 financial year, the merger by absorption of Agatex Industrial Maintenance Services, S.L.U. into Epidor, S.A.U. was formalised, with the latter being renamed Adalis Industrial Solutions, S.A.U., the group's leading company in terms of turnover.



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Adalis Industrial Solutions, S.A.U. (*"Adalis, S.A.U."*)

PRODUCTS or SERVICES

- Bearings.
- Power transmission.
- Pneumatics and hydraulics.
- Fastening and operating components.
- Electrical and electronic.
- Sealing.
- Mechanical seals.
- Motion control.
- Tools and accessories.
- Workshop equipment.
- Chemicals and lubricants.
- Health and Safety.
- Industrial Maintenance.

SECTORS

- Industrial, pharmaceutical and cosmetics.
- Food and Drink.
- Chemical and Petrochemical.
- Rail.
- Automotive.
- Aerospace.
- Marine.
- Packaging.
- Mining.
- Steel and Metallurgy.
- Energy.
- Defence.



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

PRODUCTS or SERVICES

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

SECTORS

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

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

PRODUCTS or SERVICES

- Value-added. For example: safety nuts, set screws, safety washers, etc.
- Standardised.
- Materials and treatments: corrosion prevention, aesthetic treatments, locking and sealing.

SECTORS

- Packaging.
- Transport and rail.
- Commercial vehicles.
- Chemicals, oil and gas.
- Lighting and electricity.
- Engines and transmission.
- Furniture and wood.



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

PRODUCTS or SERVICES

- Range of O-rings.
- Static sealing.
- Sealing for rotating equipment.
- Sealing for hydraulics and pneumatics.
- Vibration isolation.
- Bellows, diaphragms, suction cups and profiles.

SECTORS

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

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

PRODUCTS or SERVICES

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

SECTORS

- Automation.
- Public works machinery.
- Steel industry.
- Transport.
- Renewables.
- Automotive.
- Medical.
- Machine tool industry.
- Packaging.



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

PRODUCTS or SERVICES

- Human Resources.
- ICT.
- Image.
- Ecofin.
- 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.



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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SOCIEDAD DE ROLAMENTOS SDR, S.A

PRODUCTS or SERVICES

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

SECTORS

- Industrial.

SEB, SOCIEDAD ELECTRO BOBINADORA, UNIP. LDA

PRODUCTS or SERVICES

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

SECTORS

- Industrial.



2.1.2 EPIFOC IN FIGURES

The key figures for EPIfoc for the period from 1 December 2024 to 30 November 2025 of the financial year, as well as for the two preceding years, are set out below:

CATEGORY	2025	2024	2023
Net turnover (€)	€61,013,964.05	€56,269,598.50	€51,086,597.51
Operating profit (€)	€2,649,122.11	€3,007,864.82	€3,340,115.87
Consolidated profit for the financial year (€)	€1,652,719.40	€2,281,866.93	€2,167,670.45
Share capital (€)	€2,500,200.00	€2,500,000.00	€2,500,000.00
Long-term bank borrowings (€)	€4,992,957.55	€4,641,549.18	€4,482,656.33
Short-term bank borrowings (€)	€4,237,511.73	€3,994,988.35	€2,799,667.82
Final workforce (number of employees)	360	366	314



2.2 BUSINESS ENVIRONMENT

We are a business group specialising in business development with a **commitment to excellence** in the supply of components, products, consumables and associated technical, logistical and maintenance services, **providing value-added solutions** for industrial products, production processes and facilities.

EPIfoc's vision is to be **recognised as a trusted *partner*** within the industry for the products and services in its field of expertise.

We pursue this objective by creating an environment in which each company within the Group can implement its own growth strategy and deliver value to the market, whilst adhering to 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 proven to be indispensable to society's economic development. It is a market that will experience a surge in the coming years for various 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 light of all these trends, our role in the market as a supplier of components, products, consumables and maintenance services will remain essential. Our challenge as a company will be to stay attuned to changing trends in a market where innovations occur at a slower pace than in other sectors, as they typically involve decisions that are capital-intensive and require significant investment and lead times.

Our strategic focus, both as a Group and within each business unit, is to serve the industry as a whole; as a result, we have a broad client base and an extensive range of products and services in a market that is highly diversified by sector. This combination allows us to concentrate our growth efforts on the competitiveness of our value proposition relative to competitors within the market itself, rather than on shifts in demand.

At EPIfoc, our **core values** form the foundation upon which we build our vision and strategic decisions, as detailed below:

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

Teamwork: In an environment like ours, which is constantly evolving, we need a collaborative attitude, supporting and helping one another, and working constructively. Across the different companies, we collaborate and work together, because we are all striving towards a common goal.



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Ethics: Our ethics are the compass guiding our day-to-day work, based on the premise that not everything goes when it comes to achieving our goals. We conduct ourselves in a manner that is legitimate according to our standards and guidelines, always bearing in mind that we should treat others as we would like to be treated ourselves.

Passion: We are ambitious; we are passionate about continuing to improve and grow. We tackle challenges with enthusiasm and energy, as they represent a new opportunity for improvement. We set ourselves goals and work to achieve them.

Diversity: Tolerance, respect and inclusion are key to our day-to-day work. As a business group, each company has its own unique characteristics, and it is important to integrate the different organisational realities. Being different presents an opportunity for enrichment and learning. Sharing our styles and ideas makes us more versatile and well-rounded.

Sustainability: For us, it is important to strike a balance between growth and financial profit on the one hand, and care for the environment and social well-being on the other. We think not only of today but also of tomorrow, which is why we strive to provide the best service through sustainability.

2.3 IDENTIFICATION AND ENGAGEMENT OF STAKEHOLDERS

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



Our main stakeholders are:

Team members: EPIfoc considers it a core value to provide its team members with the necessary training and development so that they gain confidence in themselves and in the results of their work, whilst pursuing their personal and professional development.

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

Customers: Our relationships with customers are based on the principle of meeting their needs through the provision of our products and services. EPIfoc must ensure that all its employees work together to uphold this principle.

Competitors: We believe in free market relations, seeking to uphold our own values without disparaging those of others. We feel responsible for maintaining relations with competitors that foster the development of 'best practices' in order to improve market transparency and integrity.

Suppliers and creditors: EPIfoc believes that relationships with our suppliers and creditors must be conducted with complete transparency and fairness. We seek to establish partnerships based on mutual benefit, founded on trust, open communication and the pursuit of long-term relationships.





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Public Administration: EPIfoc believes that relationships with public authorities must be based on trust and compliance with current legislation.

Society: EPIfoc seeks to uphold our purpose, values and management principles as set out in the Code of Ethics in all business activities, projects or actions that affect or have an impact on society.

Environment: EPIfoc has defined a corporate purpose closely linked to the sustainability of the industry, with the aim of playing an influential role in working together to achieve a sustainable world in the medium and long term.

International: EPIfoc has subsidiaries in various countries. EPIfoc's values and ethical standards apply to all Group companies, wherever they are located. Ethics know no borders.

2.3.1 WAYS TO ENGAGE WITH STAKEHOLDERS

Various channels of communication have been established with stakeholders in order to maximise their effectiveness and obtain more comprehensive and detailed information from them. EPIfoc has a range of means and resources for stakeholder engagement, including the following:

- Corporate website.
- Internal communications for employees.
- Internal magazine *"It's All About Us"*.
- Professional platform: LinkedIn.
- Video *streaming* platform: Youtube.
- Participation in conferences such as:
 - The challenge of the SDGs and the circular economy as a business opportunity, EPI Industries in October 2025.
 - Contribution to Equipos & Talento magazine in May 2025 (H4F).



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- Participation in the Observatory of Industrial Competitiveness and Productivity, *Advanced Factories*, in April 2025.
- Participation in the conference "Policies for Equality", organised as part of BWAW (*Barcelona Woman Acceleration Week*) in March 2025.
- Speaker at the Beyond Facts forum in March 2025 (H4F).
- Participation in the conference "Your business: more competitive, responsible and carbon footprint-conscious", *Barcelona Activa*, February 2025.
- Participation in the conference "Introducing decarbonisation into dialogue with suppliers", *Inèdit*, February 2025.
- Participation in the conference "Economic model and climate emergency", *College of Industrial Engineers of Catalonia*, December 2024.
- Participation in the conference "Opportunities for SMEs in public tenders", *Vallès Oriental Regional Council and PIMEC* in December 2024.

HANDS4FUTURE PROJECT

Building on the Hands4Seventy project, launched in 2024 to mark the 70th anniversary of the EPI Industries Family of Companies, we have expanded on the original concept by introducing the Hands4Future project, which continues to aim at inviting and engaging all our employees in social and environmental initiatives to foster participation and collective commitment across our entire team.

In the 2025 financial year, 84 charitable initiatives were carried out, enabling the creation of a fund of €8,400 thanks to the company's contribution of €100 per initiative. This fund will be distributed, by popular vote, in the 2026 financial year to the following NGOs:

Red Cross: €2,057

Médecins Sans Frontières: €4,029

Ecomar Foundation: €2,314



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2.4. MATERIALITY ANALYSIS

Through the communication channels mentioned in the previous section, EPIfoc carries out specific assessments of the most significant impacts that the Group has or could have on the economy, the environment and the people in its surrounding community.

Based on this dialogue, the issues deemed to have a significant impact from EPIfoc's perspective have been identified. Based on the information obtained regarding the concerns and expectations of the aforementioned Stakeholder Groups and the corporate objectives relating to non-financial information, EPIfoc has carried out a materiality analysis to identify those areas of information to be reported, in accordance with the provisions of Law 11/2018, which are most significant for these Stakeholder Groups.

2.4.1 METHODOLOGY APPLIED

The Materiality Study was carried out with the aim of identifying and assessing issues with a significant impact on EPIfoc.

A total of 47 significant issues have been identified following an analysis of the current national and international context, relating to the areas of sustainable development, social responsibility and transparency.

Issues or concerns have been identified, which are addressed in this Non-Financial Report, particularly relating to labour and social matters, regulatory compliance and ethical business conduct, as well as certain areas related to environmental protection.



2.4.2 CONSOLIDATION AND PRIORITISATION

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

In assessing materiality, both the impact of these aspects and the Group's level of exposure to the risks inherent in them have been taken into account.

The table below sets out the prioritisation of the aspects considered in the materiality analysis, on which the information reported in this EINF has primarily focused:

Aspect	Sub-topic	Concerns
SOCIAL AND PERSONAL	EMPLOYMENT	Total number and breakdown of employees by gender, age, country and job category.
		Total number and breakdown of employment contract types, annual average of permanent contracts, fixed-term contracts and part-time contracts by gender, age and job category.
		Number of redundancies by gender, age and occupational category.
		Average remuneration and its evolution, broken down by gender, age and professional classification or equivalent value.
		Average remuneration for directors and senior managers, including variable pay, allowances, severance pay, contributions to long-term savings schemes and any other payments, broken down by gender.
		Implementation of work-life balance policies.
		Pay gap, remuneration for jobs of equal value or the company average.
		Employees with disabilities.
	ORGANISATION OF WORK	Organisation of working time.
		Number of hours of absenteeism.
Measures designed to facilitate work-life balance and encourage both parents to share responsibility for childcare.		



Aspect	Sub-topic	Concerns
SOCIAL AND PERSONNEL	HEALTH AND SAFETY	Health and safety conditions at work.
		Accidents at work, in particular their frequency and severity, as well as occupational diseases, broken down by gender.
	LABOUR RELATIONS	Organisation of social dialogue, including procedures for informing and consulting with staff and negotiating with them.
		Percentage of employees covered by a collective agreement by country.
		Overview of collective agreements, particularly in the field of occupational health and safety.
	TRAINING	Policies implemented in the field of training.
		Total number of training hours by occupational category.
	EQUALITY	Measures adopted to promote equal treatment and opportunities between women and men.
		Equality plans (Chapter III of Organic Law 3/2007 of 22 March on effective equality between women and men).
		Measures adopted to promote employment.
Protocols against sexual harassment and harassment on the grounds of sex.		
CORRUPTION AND BRIBERY		Measures adopted to prevent corruption and bribery.
		Monitoring of contributions to foundations and non-profit organisations.
SOCIETY AND SUSTAINABILITY	THE COMPANY'S COMMITMENTS TO SUSTAINABLE DEVELOPMENT	Impact of the company's activities on local communities and the local area.
		Relationships maintained with local community stakeholders and the nature of the dialogue with them.
		Partnership or sponsorship initiatives.
	SUBCONTRACTING AND SUPPLIERS	Inclusion of social, gender equality and environmental issues in the procurement policy.
		Taking into account the social and environmental responsibility of suppliers and subcontractors in our dealings with them.
	CONSUMERS	Complaints systems, complaints received and their resolution.
	TAX INFORMATION	Taxes on profits paid.
		Profits earned country by country.
Public grants received.		



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Aspect	Sub-topic	Concerns
ENVIRONMENT	ENVIRONMENTAL MANAGEMENT	Environmental assessment or certification procedures.
		Resources allocated to the prevention of environmental risks.
	POLLUTION	Measures to prevent, reduce or remedy carbon emissions.
		Measures to prevent, reduce or remedy noise and light pollution.
	CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT	Measures for prevention, recycling, reuse, other forms of recovery and waste disposal.
	SUSTAINABLE USE OF RESOURCES	Water consumption and water supply in accordance with local constraints.
		Direct and indirect energy consumption.
		Measures taken to improve energy efficiency.
	CLIMATE CHANGE	Use of renewable energies.
		Voluntarily set medium- and long-term reduction targets for greenhouse gas emissions and the measures implemented to achieve them.
Key aspects 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 violations and, where applicable, measures to mitigate, manage and remedy any abuses committed.	
		Promotion of and compliance with the provisions of the International Labour Organisation's core conventions relating to respect for freedom of association and the right to collective bargaining.



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2.5 GEOGRAPHICAL PRESENCE

The headquarters of EPI Industries Family of Companies, S.L., the managing company and sole shareholder of all the companies, is located at Calle Xops No. 5, Pol.Ind. Els Batzacs in Lliçà de Vall, Barcelona.

The Group's other companies operate from the following sites:

ADALIS INDUSTRIAL SOLUTIONS, S.A.U.³: Lliçà de Vall, Cornellà de Llobregat, Madrid, Astigarraga, Seville, Bilbao, Valencia, Zaragoza, Asturias and Vigo; and a 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.

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, Olhão y Setúbal.

³ Adalis Industrial Solutions, S.A.U. incorporates the former companies Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., as well as the locations where these companies operated, meaning that Adalis Industrial Solutions, S.A.U. now occupies all of them.



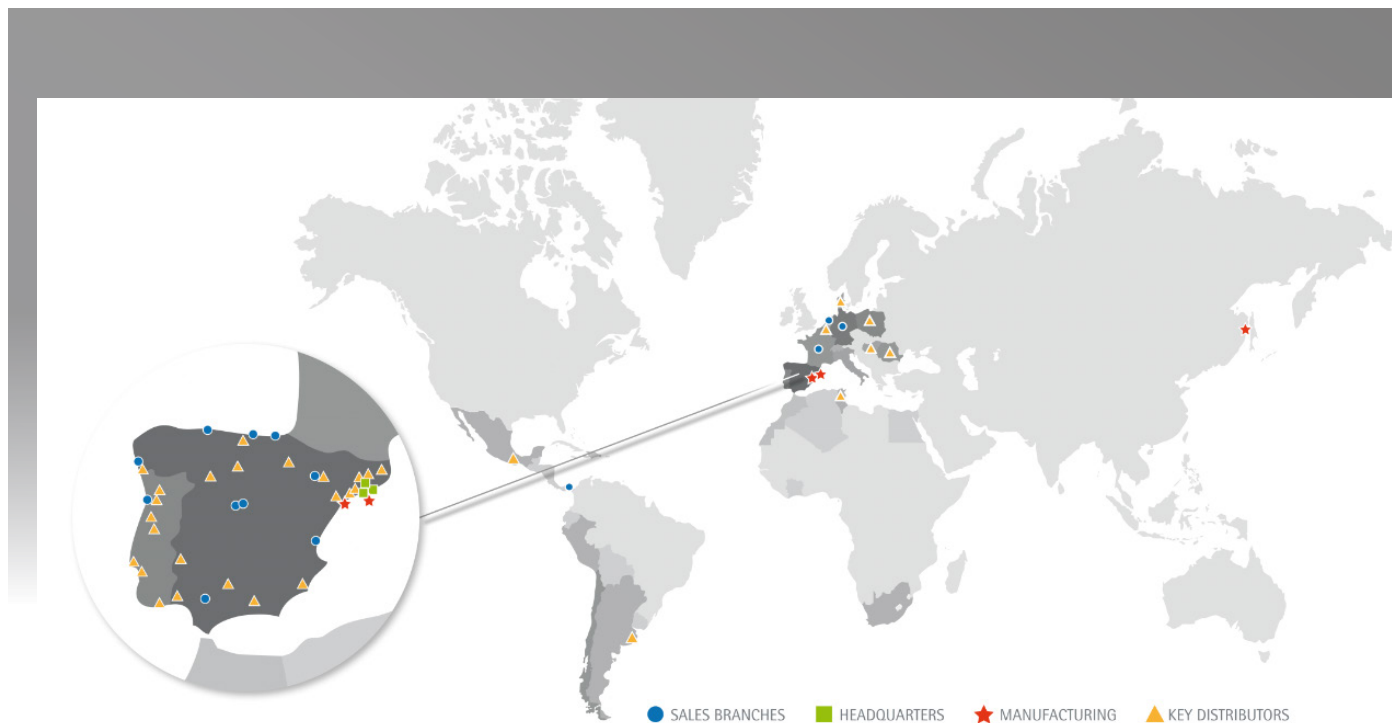
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With a strong presence in the Iberian market, EPIfoc has subsidiaries in 5 countries and serves customers in over 35 countries across all sectors of industry. The map below shows our current Group-wide locations:





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2.6 OBJECTIVES AND KEY STRATEGIC DIRECTIONS

EPIfoc's strategy focuses on serving the industry as a whole, which is why we have a broad client base and an extensive portfolio of products and services in a market that is highly diversified by specialism. This combination allows us to focus our growth efforts on the competitiveness of our value proposition against competitors within the market itself, rather than on changes in demand.

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

CUSTOMER FOCUS:

This is the constant focus of our organisation. We organise our resources with a view to meeting our clients' needs.

MEDIUM-TO-LONG-TERM FOCUS:

Our family business ethos enables us to design and view our strategies and value propositions as commitments to be upheld in the medium and long term towards our client base, suppliers and partners in general.

INNOVATION:

Evolution demands a clear commitment to innovation in new products and services, whether developed in-house or learned from the wider environment, enabling our clients to access the latest developments on the market.



TEAM DEVELOPMENT:

Only with a clear commitment to training and creating learning opportunities for our team can we guarantee our customers a better service every day.

EXCELLENCE:

Our entire management and customer service model is based on a strong commitment to excellence in each and every one of our processes, with the ultimate aim of ensuring our reliability and trustworthiness.

PROFITABILITY:

Our companies must develop profitable business models as the best way to ensure stability and service reliability for our customers.

2.7 DESCRIPTION OF THE NON-FINANCIAL POLICIES APPLIED

EPIfoc has various internal policies regarding environmental, social, human rights and anticorruption and anti-bribery issues, covering the matters addressed in this Non-Financial and Diversity Report.

In particular, the Group has, amongst others, the following policies, standards and procedures, which are detailed below:

- Code of Ethics.
- Code of Conduct for suppliers, creditors and subcontractors.
- Practical Guide to Using the Ethics Channel.
- Occupational Health and Safety Plan.
- Equality Plan.



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- Training Procedures Manual.
- Epifoc Group Digital Disconnection Policy.
- Working Hours Policy.
- Protocol for the prevention and handling of sexual and gender-based harassment
- Protocol for the prevention and handling of situations involving psychological and workplace harassment, unlawful discrimination and other inappropriate conduct.
- Due Diligence Policy.
- Anti-Corruption Policy
- Conflict of Interest Management Policy
- Policy on Reporting Irregularities and Whistleblower Protection.
- Procedures Manual for the Management of Personal Data Security Breaches.
- Environmental Operational Control Procedure.
- EPIfoc Group Comprehensive Waste Management Plan.
- Sustainable Procurement Policy
- EPIfoc Group Environmental Policies and Principles.

2.7.1 ETHICS AND CODE OF CONDUCT

EPIfoc's ethical and conduct guidelines consist 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 subcontractors, are in line with its corporate culture. For this reason, the following applicable guidelines 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, sets out all the ethical principles and criteria governing the Group's operations, as well as all the standards of conduct that all employees must adhere to.



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Code of Conduct for Suppliers, Creditors and Subcontractors: The Supplier Code of Conduct is a requirement to comply with the ethical, social and environmental best practices expected 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 POLICY

EPIfoc is making a significant effort to foster a culture of compliance across all Group companies, within the framework of business ethics. This effort has resulted in the design and implementation of an **Anti-Corruption Policy**, which aims to establish a framework for assessing and minimising the risks of public or private corruption, in accordance with the legislation applicable to EPIfoc's activities, whilst ensuring transparency and integrity.

Furthermore, a **Whistleblowing and Whistleblower Protection Policy** is in place with the aim of establishing an Internal Reporting System for all members of the companies comprising EPI Industries Family of Companies, S.L.

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

In 2024, work was carried out on the creation of a Criminal Compliance Policy, the aim of which is to establish a clear framework for action to prevent and mitigate legal risks associated with potential criminal offences in the context of transactions and relationships with third parties, and two training sessions were planned and delivered for 2025, aimed at raising awareness of the Criminal Compliance Management System (CCMS) and the Ethics Channel, thereby reinforcing the culture of compliance and ethical governance. During the 2025 financial year, a selection process was carried out for new CCMS consultants, as well as for the compliance management software, which will be contracted in early 2026.

These policies are to be published on a website accessible to all our employees, with the aim of ensuring that all members of the organisation have access to the guidelines and procedures that establish a clear framework for compliance in relation to corruption and bribery.



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2.7.3 OCCUPATIONAL HEALTH AND SAFETY REGULATIONS

EPIfoc sets out the guidelines to be followed by the organisational structure to develop a participatory prevention management system that makes the most of the capabilities of those involved. To this end, the Group has **Occupational Health and Safety Plans** in place for the following Spanish companies within the Group:

ADALIS INDUSTRIAL SOLUTIONS, S.A.U.

EPISER, S.L.U.

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

DANEEL MECHATRONICS, S.L.U.

LIDERING, S.A.U.

TORNILLERIA Y DERIVADOS METÁLICOS, S.A

At SOCIEDAD DE ROLAMENTOS SDR, S.A., we have **risk matrices** tailored to the specific work areas and the potential risks and 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 properly informed and trained to carry out their duties safely, whilst safeguarding 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 roles 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 minimise them.



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2.7.4 REGULATIONS ON EQUALITY AND NON-DISCRIMINATION

EPIfoc has a **Gender Equality Plan** which sets out the Group's objectives in this area once the actions described in the Plan itself have been implemented. In this regard, the objectives pursued are as follows:

- To integrate equal treatment and opportunities for women and men within the EPI Group.
- To review working conditions and business operations from a gender perspective, and to draw up proposals for their implementation.
- To facilitate a healthy work-life balance for the Company's staff.

In addition to the Group's Equality Plan, and with the aim of complying with applicable regulations, ADALIS INDUSTRIAL SOLUTIONS, S.A.U., EPIDOR, S.R.T. and EPISER, S.L.U. currently in the early stages of drawing up their respective Equality Plans. As at the end of the financial year, the negotiating committees had already been established and the relevant training had taken place, with the necessary steps underway to have these plans in place by 2026.

We firmly believe that everyone has the right to be treated with respect and dignity in the workplace, as well as to the protection of their moral integrity and freedom from discrimination. In accordance with these rights, we make the following protocols available to our employees: **Protocol for the prevention and handling of sexual and gender-based harassment**, and **Protocol for the prevention and handling of situations involving psychological and workplace harassment, unlawful discrimination and other inappropriate conduct within the EPIfoc Group**.

2.7.5 TRAINING POLICY

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



2.7.6 REGULATIONS RELATING TO THE ENVIRONMENT

EPIfoc regards quality, best practice and the environment as fundamental to continuous improvement across all aspects of the organisation, thereby enabling us to offer our customers the highest quality. For this reason, we have established the **EPIfoc Group's Environmental Policy and Principles**, which set out our environmental principles based on prevention, corporate environmental responsibility, environmental protection, consistency 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 a **comprehensive waste management plan for the EPIfoc group**, designed to ensure compliance with legal obligations regarding waste management, as well as the correct sorting 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, we hold the following certifications in this area:

EPI INDUSTRIES FAMILY OF COMPANIES, S.L.:

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

ADALIS INDUSTRIAL SOLUTIONS, S.A.U.:

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



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

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

DANEEL MECHATRONICS, S.L.U.:

- AENOR Quality Management System Certificate in accordance with ISO 9001:2015.
- IQNET certificate for the quality management system in accordance with ISO 9001:2015.

LIDERING, S.A.U.:

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

TORNILLERIA Y DERIVADOS METÁLICOS, S.A.:

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

EPISER, S.L.U.:

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



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SOCIEDADE DE ROLAMENTOS SDR, S.A.:

· QNET certificate for the quality management system 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 HUMAN RESOURCE ISSUES

EPIfoc has a team characterised by its professionalism and competence, which is reflected both in the organisation and management of the Group and in the service provided to customers and other partners.

3.1 INFORMATION ON EMPLOYEES

EPIfoc's employees are a cornerstone of ensuring the proper service provided to our customers; for this reason, the well-being and proper training of our entire team is a strategic priority for the Group. The main aspects relating to staff are outlined below.

EPIfoc's workforce is based at its various offices across Europe and the Americas, with the Group's head office located in Lliçà de Vall. As at 30 November 2025, the organisation had 360 employees, of whom 253 were men (70.28%) and 107 were women (29.72%).

For the purposes of presenting the information in this section, the company codes indicated in the various tables correspond to the following registered names of the companies forming part of the Group:



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COMPANY CODE	COMPANY NAME	COUNTRY
ADL	ADALIS INDUSTRIAL SOLUTIONS, S.A.U.	Spain
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 following data shows the distribution of employees by gender and country as at 30 November 2025, where female (F) and male (M) are indicated:



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		2025				2024				2023			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL (*)	38	35.51%	75	29.64%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	AGX (*)	n/a	n/a	n/a	n/a	4	1.09%	33	9.02%	1	0.32%	36	11.46%
	DNL	5	4.67%	20	7.91%	5	1.37%	20	5.46%	5	1.59%	18	5.73%
	EPI (*)	n/a	n/a	n/a	n/a	34	9.29%	52	14.21%	32	10.19%	59	18.79%
	ESR	12	11.21%	34	13.44%	11	3.01%	33	9.02%	11	3.50%	29	9.24%
	FOC	1	0.93%	1	0.93%	1	0.27%	1	0.27%	1	0.32%	1	0.32%
	LID	9	8.41%	25	9.88%	9	2.46%	25	6.83%	9	2.87%	23	7.32%
	SER	22	20.56%	33	30.84%	21	5.74%	34	9.29%	23	7.32%	34	10.83%
	TMT	7	6.54%	10	3.95%	5	1.37%	10	2.73%	5	1.59%	10	3.18%
	TOTAL	94	26.11%	198	55.00%	90	24.59%	208	56.83%	87	27.71%	210	66.88%
BELGIUM	LBE	0	0.00%	1	0.40%	0	0.00%	1	0.27%	0	0.00%	1	0.32%
GERMANY	LDE	1	0.93%	3	1.19%	1	0.27%	4	1.09%	2	0.64%	3	0.96%
FRANCE	LFR	2	1.87%	5	1.98%	1	0.27%	6	1.64%	2	0.64%	5	1.59%
PANAMA	LPA	0	0.00%	2	0.79%	0	0.00%	2	0.55%	0	0.00%	2	0.64%
PORTUGAL	PGL (***)	0	0.00%	0	0.00%	0	0.00%	2	0.55%	0	0.00%	2	0.64%
	SDR (**)	8	7.48%	31	12.25%	8	2.19%	28	7.65%	n/a	n/a	n/a	n/a
	SEB (**)	2	1.87%	13	5.14%	2	0.55%	13	3.55%	n/a	n/a	n/a	n/a
TOTAL SUBSIDIARIES		13	3.61%	55	15.28%	12	15.30%	56	3.28%	4	1.27%	13	4.14%
TOTAL EPIfoc		107	29.72%	253	70.28%	102	72.13%	264	72.13%	91	28.98%	223	71.02%

(*) The business unit of Adalis Industrial Solutions, S.A.U., identified by the code ADL, was incorporated in the 2025 financial year following the merger of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U. (EPI and AGX, respectively). For this reason, data from previous financial years is not included; for 2024 and 2023, the information relating to both absorbed companies is retained under their original codes.

(**) The workplaces of Sociedad de Rolamentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U., LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year, which is why no data is available for previous financial years.

(***) Furthermore, the two employees of PGL left that company and were registered with SDR, maintaining continuity of employment.



3.1.1 DISTRIBUTION OF EMPLOYEES BY GENDER AND PROFESSIONAL CATEGORY

The following table shows the number of EPIfoc employees by professional category, country and gender as at 30 November 2025. The percentages are calculated based on the total number of employees at EPIfoc:

		2025																			
		Managers				Administrative staff				Sales technicians				Warehouse/production specialists				Warehouse / production staff			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL (*)	5	1.39	6	1.67	3	0.83	8	2.22	28	7.78	40	11.11	0	0.00	17	4.72	2	0.56	4	1.11
	AGX (*)	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
	DNL	1	0.28	2	0.56	0	0.00	2	0.56	4	1.11	5	1.39	0	0.00	9	2.50	0	0.00	2	0.56
	EPI (*)	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
	ESR	0	0.00	4	0.00	1	0.28	5	1.39	10	2.78	9	2.50	1	0.28	12	3.33	0	0.00	4	1.11
	FOC	1	0.28	1	0.28	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	1.56	5	1.39	0	0.00	3	0.83	7	1.94	10	2.78	0	0.00	6	1.67	0	0.00	1	0.28
	SER	1	0.28	9	2.50	14	3.89	12	3.33	0	0.00	0	0.00	0	0.00	0	0.00	7	1.94	12	3.33
	TMT	2	0.56	2	0.56	0	0.00	0	0.00	6	1.67	2	0.56	0	0.00	0	0.00	1	0.28	6	1.67
BELGIUM	LBE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.28	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	0	0.00	3	0.83	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	0.28	5	1.39	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	0.56	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	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	SDR (*)	1	0.28	5	1.39	5	1.39	12	3.33	2	0.56	14	3.89	0	0.00	0	0.00	0	0.00	0	0.00
	SEB (*)	0	0.00	5	1.39	2	0.56	3	0.83	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.28
TOTAL SPAIN		12	4.35	29	6.96	18	5.00	30	8.33	55	15.28	66	18.33	1	0.28	44	12.22	10	2.78	29	8.06
TOTAL SUBSIDIARIES		1	0.28	10	2.78	7	1.95	15	3.33	3	0.84	25	6.95	0	0.00	0	0.00	0	0.00	1	0.28
TOTAL EPIfoc 2025		13	4.63	39	9.74	25	6.95	45	11.66	58	16.12	91	25.28	1	0.28	48	12.22	10	2.78	30	8.44

(*) The business units of Sociedad de RolaFentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U., LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year; consequently, no data is available for previous financial years.

SiFilarly, Adalis Industrial Solutions, S.A.U., with the code ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.

Furthermore, the two employees of PGL left that company and were registered with SDR, maintaining continuity of employment.



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		2024																			
		Managers				Administrative staff				Sales technicians				Warehouse / production specialists				Warehouse / production staff			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL (*)	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
	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

(*) The business units of Sociedad de RolaFentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U., LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year; consequently, no data is available for previous financial years.

SiFilarly, Adalis Industrial Solutions, S.A.U., with the code ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.

Furthermore, the two employees of PGL left that company and were registered with SDR, maintaining continuity of employment.



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		2023																			
		Managers				Administrative staff				Sales technicians				Warehouse / production specialists				Warehouse / production staff			
		F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL (*)	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
	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
	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
PORTUGAL	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 business units of Sociedad de Rolamentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U., LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year; consequently, no data is available for previous financial years.

Similarly, Adalis Industrial Solutions, S.A.U., with the code ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.

Furthermore, the two employees of PGL left that company and were registered with SDR, maintaining continuity of employment.



3.1.2 BREAKDOWN OF EMPLOYEES BY GENDER AND AGE GROUP

The following data is broken down by country, gender and age group. The age group is divided into three categories: up to 30 years old, between 30 and 50, and over 50. The data is as at 30 November 2025:

		2025											
		Up to 30 years				From 30 to 50 years old				Over 50 years			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL	6	1.67%	3	0.83%	21	5.83%	49	13.61%	11	3.06%	23	6.39%
	AGX	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	DNL	0	0.00%	6	1.67%	4	1.11%	5	1.39%	1	0.28%	9	2.50%
	EPI	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	ESR	0	0.00%	4	1.11%	11	3.06%	18	5.00%	4	1.11%	12.00	3.33%
	FOC	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.28%	1	0.28%
	LID	0	0.00%	2	0.56%	2	0.56%	14	3.89%	7	1.94%	9	2.50%
	SER	6	1.67%	2	0.56%	8	2.22%	16	4.44%	5	1.11%	15	4.17%
	TMT	2	0.56%	2	0.56%	4	1.11%	4	1.11%	1	0.28%	4	1.11%
BELGIUM	LBE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.28%
GERMANY	LDE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.28%	3	0.83%
FRANCE	LFR	0	0.00%	1	0.28%	2	0.56%	3	0.83%	0	0.00%	1	0.28%
PANAMA	LPA	0	0.00%	0	0.00%	0	0.00%	1	0.28%	0	0.00%	1	0.28%
PORTUGAL	PGL	0	0.00%	0	0.00%	0	n/a	0	n/a	0	n/a	0	n/a
	SDR	0	0.00%	0	0.00%	4	1.11%	9	2.50%	4	1.11%	22	6.11%
	SEB	0	0.00%	1	0.28%	0	0.00%	4	1.11%	2	0.56%	8	2.22%
TOTAL SPAIN		14	3.90%	19	5.28%	50	13.89%	106	29.44%	30	8.06%	73	20.28%
TOTAL SUBSIDIARIES		0	0.00%	2	0.56%	6	1.67%	17	4.72%	7	1.95%	36	10.00%
TOTAL EPIfoc 2025		14	3.90%	21	5.83%	56	15.56%	123	34.17%	37	10.28%	109	30.28%



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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	ADL (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	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 2024		12	3.28%	21	5.74%	57	15.57%	129	35.25%	33	9.02%	114	31.15%

(*) The business units of Sociedad de Rolamentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U, LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year; for this reason, no data is available for previous financial years.

Similarly, Adalis Industrial Solutions, S.A.U., with the code ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.

Furthermore, the two employees of PGL left that company and were registered with SDR, maintaining continuity of employment.



		2023											
		Up to 30 years				From 30 to 50 years old				Over 50 years			
		F	%	M	%	F	%	M	%	F	%	M	%
SPAIN	ADL (*)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	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 2024		13	4.14%	20	6.37%	50	15.92%	123	39.17%	28	8.92%	80	25.48%

(*) The business units of Sociedad de Rolamentos, S.D.R, S.A. and S.E.B, Sociedad Electro Bobinadora, S.L.U, LDA, corresponding to the codes SDR and SEB respectively, were incorporated during the 2024 financial year; for this reason, no data is available for previous financial years.

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3.1.3 BREAKDOWN OF EMPLOYEES BY GENDER AND TYPE OF CONTRACT

EPIfoc promotes quality employment, characterised by stability, with **98.89%** of employment contracts at the end of the reference period being permanent, compared with **1.11%** being fixedterm contracts.



The detailed breakdown by contract type is as follows:

Type of contract	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Undefined	106	250	356	101	263	364	87	223	310
Temporary	1	3	4	1	1	2	4	0	4
Total	107	253	360	102	264	366	91	223	314

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

Age and professional category		2025				2024				2023			
		Permanent		Fixed-term		Permanent		Fixed-term		Permanent		Fixed-term	
		F	M	F	M	F	M	F	M	F	M	F	M
Managers	Under 30	0	0	0	0	0	0	0	0	0	0	0	0
	30 to 50 years	6	15	0	0	6	16	0	0	5	18	0	0
	50 years and over	6	24	0	0	5	20	0	0	3	16	0	0
Administrative staff	Under 30	5	3	0	0	7	3	0	0	7	5	0	0
	30 to 50 years	10	15	0	1	14	17	0	0	10	14	2	0
	50 years and over	10	26	1	0	10	23	1	0	8	12	1	0
Sales technicians	Under 30	5	3	0	0	4	2	0	1	4	3	1	0
	30 to 50 years	33	52	0	0	31	55	0	0	27	49	0	0
	50 years and over	20	36	0	0	17	44	0	0	16	32	0	0
Warehouse / production specialists	Under 30	0	6	0	1	0	9	0	0	1	7	0	0
	30 to 50 years	1	27	0	0	1	32	0	0	1	31	0	0
	50 years and over	0	14	0	0	0	17	0	0	0	13	0	0
Warehouse / production operatives	Under 30	4	7	0	1	1	6	0	0	0	5	0	0
	30 to 50 years	6	13	0	0	5	9	0	0	5	11	0	0
	50 years and over	0	9	0	0	0	10	0	0	0	7	0	0
Total		106	250	1	3	101	263	1	1	87	223	4	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	2025		2024		2023	
	Permanent	Fixed-term	Permanent	Fixed-term	Permanent	Fixed-term
Managers	50.2	0.0	43.7	0.0	41.3	0.0
Administrative staff	68.2	1.8	61.5	1.1	51.4	1.9
Sales technicians	145.4	0.0	142.9	0.4	126.8	0.5
Warehouse / production specialists	53.6	0.2	54.9	0.0	53.3	0.0
Warehouse / production operatives	35.7	0.4	28.7	0.6	27.5	0.0
Total	353.1	2.4	331.7	2.1	300.2	2.4

Age	2025		2024		2023	
	Permanent	Fixed-term	Permanent	Fixed-term	Permanent	Fixed-term
Under 30	31.6	0.9	30.2	1.1	31.2	1.0
30 to 50 years	176.9	0.5	177.8	0.0	167.5	1.0
50 years and over	144.7	1.0	123.7	1.0	101.6	0.3
Total	353.1	2.4	331.7	2.1	300.2	2.4

Gender	2025		2024 (*)		2023	
	Permanent	Fixed-term	Permanent	Fixed-term	Permanent	Fixed-term
Female	102.2	1.2	94.0	1.2	83.2	1.8
Men	251.0	1.1	237.7	0.9	217.0	0.6
Total	353.1	2.4	331.7	2.1	300.2	2.4

(*) Data amended in relation to the 2024 Non-Financial Report of the EPI Industries Family of Companies, S.L. and Subsidiaries due to an incorrect presentation of the data.



3.1.4 BREAKDOWN OF EMPLOYEES BY GENDER AND TYPE OF WORKING HOURS

The detailed breakdown by type of working hours is as follows:

Type of working hours	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Complete	94	247	341	87	260	347	71	220	291
Half-time	3	6	9	4	3	7	2	2	4
Reduced	10	0	10	11	1	12	18	1	19
Total	107	253	360	102	264	366	91	223	314

3.1.5 NUMBERS OF DISMISSALS BY GENDER, AGE AND JOB CLASSIFICATION

During the period from 1 December 2024 to 30 November 2025, 21 redundancies were made. The following table shows the trend in the number of redundancies broken down by professional category up to the date of this financial year:

Job category	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Managers	0	3	3	0	0	0	1	1	2
Administrative staff	3	1	4	1	3	4	2	0	2
Sales technicians	2	5	7	2	12	14	0	9	9
Warehouse / production specialists	0	4	4	1	1	2	0	3	3
Warehouse / production operatives	1	2	3	0	2	2	0	6	6
Total	6	15	21	4	18	22	3	19	22



Age	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Under 30	3	0	3	2	2	4	1	6	7
30 to 50 years	3	11	14	1	13	14	2	8	10
50 years and over	0	4	4	1	3	4	0	5	5
Total	6	15	21	4	18	22	3	19	22

Furthermore, a total of **57** new recruits were taken on during the same period. The breakdown of these recruits by professional category, age group and gender is shown below:

Professional category	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Managers	0	4	4	0	2	2	2	0	2
Administrative staff	3	11	14	4	5	9	3	14	17
Sales technicians	7	10	17	5	13	18	12	30	42
Warehouse / production specialists	0	6	6	0	8	8	0	3	3
Warehouse / production operatives	4	12	16	1	9	10	2	9	11
Total	14	43	57	10	37	47	19	56	75

Edad	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Under 30	6	14	20	4	10	14	6	6	12
30 to 50 years	5	23	28	5	13	18	8	29	37
50 years and over	3	6	9	1	14	15	5	21	26
Total	14	43	57	10	37	47	19	56	75



3.1.6 AVERAGE REMUNERATION AND ITS EVOLUTION, BROKEN DOWN BY GENDER, AGE AND PROFESSIONAL CLASSIFICATION OR EQUIVALENT VALUE

This section details the average remuneration⁴ of the Group's employees, broken down by professional category, age group and gender, for the period from 1 December 2024 to 30 November 2025:

Professional category	Average remuneration 2025 (€)	Average remuneration 2024 (€)	Average remuneration 2023 (€)
Managers	63,268.02	62,655.72	70,475.53
Administrative staff	31,127.54	30,005.28	36,004.35
Sales technicians	35,784.05	36,505.83	36,949.84
Warehouse / production specialists	28,781.87	29,236.37	29,108.12
Warehouse / production operatives	24,123.28	23,406.15	23,297.17

Age	Average remuneration 2025 (€)	Average remuneration 2024 (€)	Average remuneration 2023 (€)
Under 30	24,891.18	25,749.37	24,952.28
30 to 50 years	34,387.70	34,647.27	36,078.78
50 years and over	41,898.65	40,636.28	47,144.49

Gender	Average remuneration 2025 (€)	Average remuneration 2024 (€)	Average remuneration 2023 (€)
Female	33,851.67	33,042.87	33,436.65
Men	37,635.03	37,489.68	40,869.62

3.1.7 PAY GAP, PAY FOR EQUAL WORK OR COMPANY AVERAGE

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

⁴ The observed variation is mainly due to the retirement during the financial year of employees with long service and higher salaries, who were replaced by new recruits with shorter service, which affects the average salary and, consequently, the pay gap.

(*) Formula for calculating the pay gap: (Average male salary – Average female salary) / Average male salary. To clarify, a percentage above zero represents the percentage by which female earn less than men.



Professional category	Wage gap 2025 (*)	Wage gap (*)	Wage gap 2023 (*)
Managers	5.53%	8.31%	15.40%
Administrative staff	27.91%	23.63%	32.39%
Sales technicians	12.34%	16.93%	22.06%
Warehouse / production specialists	10.42%	12.06%	17.33%
Warehouse / production operatives	2.19%	7.02%	18.32%

(*) Formula for calculating the pay gap: $(\text{Average male salary} - \text{Average female salary}) / \text{Average male salary}$. To clarify, a percentage above zero represents the percentage by which women earn less than men.

The pay gap has been calculated based on salary, regardless of working hours.

One of EPIfoc's priorities is to **promote gender equality** in the workplace, and its objectives include the gradual reduction of the pay gap over the coming years, as illustrated for the year 2025. Furthermore, the pay gap has been calculated by standardising the working hours of all employees, yielding the following results:

Professional category	Pay gap 2025 (*)	Pay gap 2024 (*)	Pay gap 2023 (*)
Managers	5.53%	8.31%	15.40%
Administrative staff	21.88%	18.77%	27.20%
Sales technicians	10.47%	14.94%	19.43%
Warehouse / production specialists	11.30%	12.06%	17.33%
Warehouse / production operatives	-2.30%	-10.27%	-6.47%

(*) Formula for calculating the pay gap: $(\text{Average male salary} - \text{Average female salary}) / \text{Average male salary}$. To clarify, a percentage above zero represents the percentage by which women earn less than men.



3.1.8 AVERAGE REMUNERATION FOR DIRECTORS AND SENIOR EXECUTIVES, INCLUDING VARIABLE PAY, ATTENDANCE FEES, SEVERANCE PAY, CONTRIBUTIONS 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 2024 to 30 November 2025 amounted to €436,358.17 (€432,979.30 in the previous financial year). Furthermore, no amounts have been received by senior management in respect of salaries, allowances and other remuneration for the current financial year (€538,082.28 in the previous financial year) as, in the 2025 financial year, the Group's Directors have performed senior management duties.

As at 30 November 2025 and 2024, there were no commitments relating to pension supplements, guarantees, loans, advances or sureties granted in favour of the directors of the parent company or senior management.

3.1.9 IMPLEMENTATION OF WORK-LIFE BALANCE POLICIES

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

- Employees should not be required to reply to, nor should they be expected to reply to, messages sent outside of established working hours or during rest periods.
- The right not to reply to work-related messages outside working hours or during rest periods, unless the specific nature of the role requires it and this has been established and communicated in advance to the individuals concerned.

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



3.1.10 EMPLOYEES WITH DISABILITIES

As of 30 November 2025, the Group has four employees with disabilities.

The following table shows the number of workers with disabilities, broken down by gender and category:

Occupational category	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Managers	0	0	0	0	0	0	0	0	0
Technical staff	0	1	1	0	1	1	0	2	2
Warehouse / production specialists	0	0	0	0	1	1	0	1	1
Warehouse / production operators	0	3	3	0	1	1	0	2	2
Total	0	4	4	0	3	3	0	5	5

3.2 WORK ORGANISATION

For EPIfoc, promoting a culture within the Group that encourages a healthy work-life balance is essential; for this reason, the Group has a **Working Hours Policy** that distinguishes between different categories of employees:

- Office staff.
- Logistics team.
- Production team.
- Field staff and management group.
- Office and field staff from the former Agatex.



These internal regulations ensure customer service whilst introducing flexibility that allows for the adjustment of start and finish times and the compression of working hours for staff, thereby facilitating a work-life balance without compromising the quality of customer service.

As for holidays, leave and other days off, the internal regulations governing these are set out in the User Guide for the application used to manage them. Additionally, personalised balances for each employee are reported annually within the same application.

3.2.1 ORGANISATION OF WORKING TIME

The organisation of working time at EPIfoc is tailored to the four employee groups (Office, Logistics, Production, Field Staff and Management) in such a way as to comply with the collective agreements applicable to each company and in accordance with each employee's role.

Working hours and schedules in all companies include the relevant rest breaks and lunch breaks, setting minimum daily working hours to cover roles, but with regulated flexibility that allows for the adjustment of start and finish times, as well as the compression of working hours (including a continuous working schedule in August) according to the employee's preference (subject to their supervisor's approval).

3.2.2 NUMBER OF HOURS OF ABSENTEEISM

During the period from 1 December 2024 to 30 November 2025, the number of hours of absenteeism was **28,758 hours⁵**, with **34%** accounted for by women and **66%** by men. During the 2024 financial year, a change was made to the tool used to collect this indicator, switching from Visualtime—the tool used until then—to the Factorial tool.

⁵ Absenteeism has increased this year due to various factors. Firstly, the change in the time-recording tool, from Visualtime to Factorial, has enabled more rigorous monitoring and greater traceability of absences, both by employees and managers. Furthermore, the average workforce throughout the year has been higher, which has increased the volume of recorded absenteeism.



The following data relate to absenteeism in Spain due to common illness, unauthorised absence and strikes. Holidays, public holidays, absences for family reasons (maternity and paternity leave) and absences for training have been excluded from the calculation.

Hours of absenteeism	2025			2024			2023		
	Female	Men	Total (h)	Female	Men	Total (h)	Female	Men	Total (h)
	9,873	18,885	28,758	6,630	14,654	21,284	5,984	10,073	16,057

3.2.3 MEASURES DESIGNED TO FACILITATE WORK-LIFE BALANCE AND ENCOURAGE BOTH PARENTS TO SHARE RESPONSIBILITY FOR CHILDCARE

Promoting a healthy work-life balance for EPIfoc professionals is one of the Group's objectives. To achieve this, there is a digital disconnection policy, a procedure within the EPIfoc framework and the Group's working hours policy, which stipulates that in cases where employees are subject to reduced working hours or adjusted working hours due to legal guardianship of a dependent child or other legally established circumstances, the working hours agreed individually by the employee shall take precedence.

Furthermore, the Group has the following measures in place to facilitate work-life balance:

- Flexible start and finish times.
- Flexibility regarding breakfast and lunch breaks.
- Teleworking.

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



Parental leave	2025				2024				2023			
	F	%	M	%	F	%	M	%	F	%	M	%
	7	1.94%	12	3.33%	6	1.64%	10	2.73%	4	3.48%	12	5.71%

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.



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.



Diet

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



Company car

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



Life insurance

Our employees have life insurance from day one.



Health insurance

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



Childcare ticket

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



Remuneration

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



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.



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3.3 HEALTH AND SAFETY

EPIfoc recognises the importance of a healthy and safe working environment, free from all recognised hazards, and in compliance with the safety regulations and practices established by law at all times.

For this reason, the following Spanish companies within the Group have outsourced their Health and Safety management to a firm specialising in the fields of Occupational Risk Prevention, such as workplace safety, industrial hygiene, ergonomics and applied psychology, as well as occupational medicine:

ADALIS INDUSTRIAL SOLUTIONS, S.A.U.⁶

EPISER, S.L.U.

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

DANEEL MECHATRONICS, S.L.U.

LIDERING, S.A.U.

TORNILLERIA Y DERIVADOS METÁLICOS, S.A.

3.3.1 HEALTH AND SAFETY CONDITIONS AT WORK

All the Group's Spanish companies have an **Occupational Risk Prevention Plan**, the purpose of which is to set out the guidelines to be followed by the organisational structure to ensure that staff are involved in the company's prevention policy and to develop a participatory prevention management system that makes the most of the capabilities of all those involved, as well as providing training and information to all staff involved in the scheme.

⁶ Adalis Industrial Solutions, S.A.U. became part of the Group's companies, with health and safety management outsourced from September onwards, four months after the merger and rebranding of Epidor S.A.U. and Agatex Industrial Maintenance Services, S.L.U., giving rise to this new company.



3.3.2 WORKPLACE ACCIDENTS, IN PARTICULAR THEIR FREQUENCY AND SEVERITY, AS WELL AS OCCUPATIONAL DISEASES, BROKEN DOWN BY GENDER

For EPIfoc, the well-being and health of its employees is a top priority, which is why particular importance is placed on delivering training courses and launching regular information campaigns, with the aim of raising awareness of the measures needed to minimise the risk of accidents or injuries in the workplace.

During the reporting period, there were 13 workplace accidents across the Group's companies, 8 of which were minor accidents resulting in sick leave and 5 of which were minor accidents without sick leave, broken down by gender and type of incapacity:

Accident rates	2025			2024			2023		
	Female	Men	Total	Female	Men	Total	Female	Men	Total
Employees who have suffered work-related accidents	4	9	13	1	11	12	1	13	14
Incidence rate (*)	29.02	19.83	22.50	11.03	27.10	22.43	11.76	38.28	30.61
Accident (**)	16.74	11.17	12.76	6.49	15.32	12.83	6.61	21.5	17.2
Severity index (***)	0.49	0.91	0.79	0.08	0.61	0.46	0.03	0.57	0.6
Deaths due to workplace accidents or occupational disease	0	0	0	0	0	0	0	0	0

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

(**) Accident frequency rate calculated as the number of accidents resulting in 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, whether resulting in sick leave or not, during the 2025 and 2024 financial years.



3.4 LABOUR RELATIONS

EPIfoc maintains an ongoing dialogue with the Workers' Legal Representatives, through which it seeks collaboration on matters that may affect or be affected by the Group's employees. Specifically, the Group companies that have established formal bodies for information, consultation, participation and collective bargaining are as follows:

Company	Body
LIDERING, S.A.U.	Staff representative
EPIDOR SEALS & RUBBER TECHNOLOGY, S.L.U.	Staff representative
ADALIS INDUSTRIAL SOLUTIONS, S.A.U.	Works Council
EPISER, S.L.U.	Works Council

During 2025, and also in 2024, a number of new developments have been announced for our employees as a result of ongoing dialogue with the legal representatives of the Epifoc Group's workforce. The developments resulting from this ongoing dialogue have led to:

- A special retirement bonus.
- The recognition of five-year service anniversaries.

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

The general ethical principles applicable to EPIfoc include respect for the rights to organise, associate and engage in collective bargaining, as well as for the activities carried out by organisations representing employees, in accordance with the functions and powers legally conferred upon them, with whom a relationship based on mutual respect will be maintained in order to promote open, transparent and constructive dialogue that enables the consolidation of the objectives of social peace and labour stability.



3.4.2 PERCENTAGE OF EMPLOYEES COVERED BY A COLLECTIVE AGREEMENT BY 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 details of the applicable agreements by country are as follows:

- Collective agreement for the metal trade in the province of Barcelona (Spain).
- Collective Agreement for the Iron and Steel Industry in the Province of Barcelona (Spain).
- Collective Agreement for the Wholesale Trade, identified by code IDCC 0573 (France).
- Joint Committee (Belgium).
- Panama Labour Code (Panama).
- Porto Trade Collective Agreement (Association of Porto Traders and Others/FETESE and Others) (Portugal).
- CCT-Lisbon Trade - (UACS and others/FETESE and others) (Portugal).
- PRT – Retail and Warehouse Workers (Portugal).
- Collective Agreement for the Port Trade (Association of Port Traders and Others/FETESE and Others) (Portugal).
- Cct-Faro Trade - (ACRAL and others/Southern Textile, Wool and Clothing Union) (Portugal).
- Cct-Porto Trade - (Porto Traders' Association and others/FETESE and others) (Portugal).

As a sales company, Lidering GmbH is not obliged to adhere to a collective labour agreement, but must follow the general conditions of the country itself. For this reason, the German conditions set out in "Arbeitsrecht" (<<labour law>>) are followed.



3.5 TRAINING

EPIfoc establishes as one of its core values the **provision of the necessary training and development to its team members**, enabling them to gain confidence in themselves and in the results of their work, in pursuit of their personal and professional development.

3.5.1 POLICIES IMPLEMENTED IN THE FIELD OF TRAINING

EPIfoc has a training organisation procedure in place, which sets out the guidelines to be followed for **managing the training needs** identified within the work teams, as well as the organisation of induction training for new recruits, as part of the induction programme. The main objective is to establish a system for identifying and meeting the training needs of staff and clients of the Group's companies through the implementation of courses.

In addition, the Human Resources department ensures that mandatory training required by current regulations is completed on time, particularly in the area of occupational health and safety.

3.5.2 NUMBER TOTAL OF HOURS OF TRAINING BY PROFESSIONAL CATEGORIES

During the reference period, from 1 December 2024 to 30 November 2025, EPIfoc employees received a total of **2,182.49 hours of training**.

The trend up to the 2025 financial year, regarding the number of training hours for employees broken down by gender and category, was as follows:



Professional category	2025			2024			2023		
	Female (h)	Men (h)	Total (h)	Female (h)	Men (h)	Total (h)	Female (h)	Men (h)	Total (h)
Managers	73.89	377.27	451.16	343.00	1.540.83	1.883.83	281.42	651.37	932.78
Administrative staff	28.01	152.61	180.62	145.79	975.00	1.120.79	298	114.42	412.42
Sales technicians	58.53	165.21	223.74	509.10	1.279.00	1.788.10	526.75	670.75	1.197.50
Warehouse / production	0	1.184.43	1.184.43	7.00	530.51	537.51	4	517.88	521.88
Warehouse / production operatives	38.35	104.19	142.54	34.75	164.00	198.75	18	92	110
Total (h)⁷	198.78	1.983.71	2.182.49	1.039.64	4.489.34	5.528.98	1.128.17	2.046.42	3.174.58

⁷In 2024, a number of specific, one-off training courses were held, attracting a significant number of participants and requiring a considerable amount of time and effort (Compliance for Managers, Blanchard SLII Leadership, Emotional Intelligence, etc.). In 2025, a new feature was introduced: some training courses with video tutorials. However, as there is currently no system in place to record the number of people logged in or the time they spend on these video training sessions, it has not been possible to record this time.

3.6 UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

The Group's headquarters has specific measures in place to ensure universal accessibility for people with disabilities, such as lifts and stairlifts, as well as toilets adapted for people with reduced mobility. Furthermore, the premises are accessible at street level.

3.7 EQUALITY AND MEASURES ADOPTED TO PROMOTE EMPLOYMENT

EPIfoc has a **Gender Equality Plan** that sets out the Group's objectives in this area once the measures described in the Plan have been implemented. In this regard, the objectives pursued are as follows:

- To integrate equal treatment and opportunities for women and men within the EPI Group.
- Review the content of working conditions and business operations from a gender perspective, drawing up proposals for their implementation.
- To facilitate a healthy work-life balance for the Company's staff.



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In addition to the Group's Equality Plan, and with the aim of complying with applicable regulations, ADALIS INDUSTRIAL SOLUTIONS, S.A.U., EPIDOR, S.R.T. and EPISER, S.L.U. are currently in the early stages of developing their respective Equality Plans. As at the end of the financial year, the negotiating committees had already been established and the relevant training had been carried out, with the necessary steps underway to have these plans in place by 2026.

In accordance with the equality plans that have been implemented, the Group maintains a scorecard which sets out all the measures described and tracks their implementation.

3.7.1 PROTOCOLS AGAINST SEXUAL HARASSMENT AND GENDER-BASED HARASSMENT

At EPIfoc, we recognise that the health and safety of our employees are of paramount importance. For this reason, we have developed a range of protocols to prevent and address sexual harassment and gender-based harassment. These protocols are implemented across all the Group's Spanish companies, in compliance with the rights set out in the Protocol. We firmly maintain that any form of harassment constitutes a violation of human dignity. We therefore categorically reject any such behaviour in the workplace and clearly express our zero tolerance towards such actions.

These protocols are available to all employees on the internal Human Resources website and aim to define the framework for action in cases of sexual and gender-based harassment, with the aim of eradicating such conduct.

In addition, EPIfoc has a **Protocol for the prevention and handling of sexual and gender-based harassment within the EPI Industries Family of Companies**, which applies to all companies within the Group. Furthermore, there is also a **Protocol for the prevention and handling of situations involving psychological and workplace harassment, unlawful discrimination and other inappropriate conduct within the EPIfoc Group**. These documents serve as a preventive tool, providing a means of early intervention in response to possible instances of harassment, discrimination or bullying, whether reported by those affected or by witnesses, or brought to the attention of management. The purpose of the protocols is to guarantee and protect the fundamental rights of its employees, adopting all appropriate measures to prevent the spread of such behaviour, prevent its future recurrence and, where necessary, restore the rights of those affected.

According to EPIfoc, there have been no complaints regarding sexual harassment or harassment on the grounds of sex during the period from 1 December 2024 to 30 November 2025.



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4

COMBATING CORRUPTION AND BRIBERY

4.1 MEASURES TAKEN TO PREVENT CORRUPTION AND BRIBERY

EPIfoc is **firmly committed to combating corruption** and prohibits the offering of bribes, either directly or through third parties, to any public or political authority with the aim of receiving favourable treatment.

Furthermore, the Group's employees are required to inform their superiors if they receive gifts, invitations or compensation from an external person or company with whom they have professional dealings on behalf of EPIfoc or any of its constituent companies, in order to determine whether such actions could constitute misconduct.

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 Criminal Compliance Management System and an Internal Reporting System across the entire Group, with the aim of ensuring that all operational processes met the highest ethical and legal standards.

Furthermore, in 2024, **criminal risk maps** were drawn up for the Assessment Units identified within the Group, enabling a more precise identification of the risks associated with each area. The ongoing commitment to and improvement in criminal risk management is reflected in the Group's risk reports and control proposals.

Finally, during 2025, various training sessions related to Criminal Compliance Management were held, with the aim of strengthening the compliance culture and ensuring ethical governance at all times.



4.2 MEASURES TO COMBAT MONEY LAUNDERING

There is currently growing concern within the international community regarding the problems arising from the activities of organised criminal gangs in areas such as drug trafficking, terrorism and organised crime.

Given the nature of its business and activities, EPIfoc is not currently significantly exposed to the risk of money laundering and is not a regulated entity in relation to the prevention of money laundering and terrorist financing.

TECHNOLOGY, S.L.U. and LIDERING, S.A.U. have implemented the Spanish Tax Agency's SII (Immediate Information Reporting) system, which ensures proper monitoring of the counterparties to our transactions; we therefore consider that the risk of facilitating unlawful conduct by a third party is further mitigated by this control.

The SII involves a new system for maintaining Value Added Tax records via the AEAT's electronic portal, through the near-immediate submission of invoicing records. In this way, the SII brings the time of recording or accounting for invoices closer to the time of the actual economic transaction underlying them.

With the aim of minimising the use of cash, during the 2025 financial year the Company continued to encourage its customers to use electronic payment methods. As a result, **86.42%** of payments were made by bank transfer. In the 2024 financial year, the percentage of payments made by bank transfer stood at 85.42%.

The trend in payments received during the period from 1 December 2024 to 30 November 2025, as well as in previous years, is detailed below:



Type of transaction	2025		2024		2023	
	Amount (€)	%	Amount (€)	%	Amount (€)	%
Amount	319,455.78	0.31%	359,172.10	0.35%	423,812.57	0.41%
Promissory note / Cheque	2,306,657.04	2.24%	2,590,085.55	2.52%	2,931,756.14	2.83%
Cash	9,148.38	0.01%	16,630.61	0.02%	28,969.00	0.03%
Transfer	89,180,736.93	86.42%	87,665,718.45	85.42%	88,410,020.74	85.31%
Current account	11,382,890.00	11.03%	12,000,279.86	11.69%	11,842,004.63	11.43%
Total	103,198,888.13	100%	102,631,886.57	100%	103,886,563.08	100%

4.3 MONITORING OF CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANISATIONS

As part of EPIfoc's engagement and involvement with society, the following contributions and/or donations were made to foundations and non-profit organisations during the period from 1 December 2024 to 30 November 2025:

- Valencian Community Volunteering Platform: €8,000€
- Spanish Cancer Society: €500
- Ropa Usada a Roba Amiga
- Toys to the "Solidarity and Ethics Association" in Zaragoza, the "Granja Soldevila Association" in Santa Perpetua de la Moguda, the "Tropezando con Suerte Educational Association" in Montcada i Reixac, and SOS Kinderdorf in Germany.



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5 INFORMATION ABOUT THE GROUP AND SUSTAINABLE DEVELOPMENT

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

Pursuant to Royal Decree 452/2020 of 10 March, which sets out the basic organisational structure of the Ministry of Social Rights and the 2030 Agenda, and amending Royal Decree 139/2020 of 28 January, establishing the basic organisational structure of the 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 entail a universal and shared commitment to 169 integrated and indivisible targets covering environmental, economic and social aspects. It is a plan of action for engagement, dialogue and collaboration.

It is essential that the commitment to the Agenda is integrated with the recognition that it is indispensable to develop a long-term vision and to promote sustainability in its broadest sense.

EPIfoc acknowledges that a huge challenge lies ahead, which is why we are committed to taking urgent action to spearhead the necessary policies aimed at seriously addressing the many issues raised by the Sustainable Development Goals.

OBJETIVOS DE DESARROLLO SOSTENIBLE













5.1 THE COMPANY'S COMMITMENTS TO SUSTAINABLE DEVELOPMENT

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

The Group firmly believes in the importance of **ensuring sustainability**, encompassing environmental, social and economic aspects. For this reason, we align ourselves with the United Nations Global Compact, **promoting actions in the economic, social and environmental spheres that enable us to achieve the Sustainable Development Goals** where EPIfoc can make a difference.

To strengthen its commitment to sustainable development, EPIfoc aligns its economic activities 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	Those we can influence through our products and services	These reflect our commitment to sharing and promoting sustainability	Calls for urgent action to combat climate change and its impacts
SDG 3. Ensure healthy lives and promote well-being for all at all ages. 	SDG 6. Ensure access to water and sanitation for all. 	SDG 17. Strengthen the means of implementation and revitalise the Global Partnership for Sustainable elopment. 	SDG 13. Take 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, reliable, 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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Furthermore, since August 2022, EPIfoc has been a signatory to the United Nations Global Compact, thereby reaffirming its commitment to corporate sustainability and incorporating the Global Compact's 10 principles into its strategies, policies and procedures:

HUMAN RIGHTS	
Principle 1	Businesses should support and respect the protection of internationally proclaimed fundamental human rights within their sphere of influence.
Principle 2	Businesses must ensure that they are not complicit in human rights abuses.
LABOUR STANDARDS	
Principle 3	Businesses should support 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 or compulsory labour.
Principle 5	Businesses should support the elimination of child labour.
Principle 6	Businesses should support the abolition of discriminatory practices in employment and occupation.
ENVIRONMENT	
Principle 7	Businesses should adopt 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 dissemination of environmentally friendly technologies.
ANTI-CORRUPTION	
Principle 10	Businesses should work to combat corruption in all its forms, including extortion and bribery

EPIfoc is committed to sustainable development, a commitment reflected in all the actions undertaken in the 2024 and 2025 financial years, with the support of an external consultancy firm, which has enabled us to achieve the Ecovadis Silver Medal, placing us in the top 15% of the world's most sustainable companies. This certification reaffirms our corporate purpose and the challenge it presents: to continue introducing improvements to achieve our 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 ACTIVITIES ON EMPLOYMENT AND LOCAL DEVELOPMENT

As a result of ongoing dialogue with its stakeholders and mindful of the impact—primarily economic and social—of its activities within the context of respect for human rights, EPIfoc seeks to promote initiatives that contribute to a fairer and more equal society.

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

5.1.2 IMPACT OF THE COMPANY'S ACTIVITIES ON LOCAL COMMUNITIES AND THE REGION

Currently, EPIfoc generates additional jobs by subcontracting temporary staff to cover production peaks and to provide cover during holiday periods and for staff on sick leave, both in the warehouse and in the production area. These subcontracting arrangements are made with temporary employment agencies with offices in the locations where the need arises.

It is worth noting that the economic and social contribution is not only quantifiable through corporation tax revenue, but also through other contributions, such as local taxes and social security payments.

5.1.3 PARTNERSHIP OR SPONSORSHIP INITIATIVES

For EPIfoc, one of the most effective ways to contribute to the 2030 Agenda is by collaborating with other organisations to exchange knowledge and discuss issues related to their work. To this end, during the reporting period, it has undertaken the following partnership initiatives:



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- Signing of work placement agreements with various secondary schools.
- Collaboration with eMotorsport UPC – Tormetal.
- Collaboration between UPV Hyperloop and Adalis Industrial Solutions, S.A.U.
- Collaboration with the Formula Student Bizkaia Team & Epidor Sales&Rub, S.L.U.
- Collaboration with Salesians Sarria – Adalis Industrial Solutions, S.A.U.

5.2 SUBCONTRACTING AND SUPPLIERS

As a group of companies specialising in the provision of industrial solutions, we are interested in the end product that our customers sell in their markets; we therefore tailor our offering to customers based on the role that our products, components and services play for them.

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

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

EPIfoc believes that relationships with our suppliers must be based on complete transparency and fairness, establishing partnerships that seek mutual benefit, trust, open communication and long-term relationships.

We consider our suppliers and business *partners* to be key to 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 Procurement Policy, in economic, social and environmental terms, whilst always taking into account the legal regulations of the countries in which our suppliers carry out their industrial activities.



Similarly, the Sustainable Procurement Policy sets out the overall framework for compliance with the ethical standards required of the Group's suppliers, with a view to aligning our activities 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 working hours that promote rest and work-life balance. • Providing adequate remuneration. • Gender equality (SDG 5), Reducing inequalities (SDG 10). Support the abolition of discriminatory practices.
Health and the 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 staff. Have in place an occupational health and safety policy, procedures to ensure its implementation, and a training plan for employees. • Responsible consumption and production (SDG 12): Promote the development of environmentally friendly technologies and methods, ensuring the proper management of energy and water resources, minimising waste and promoting recycling. • Climate action (SDG 13): Implement measures to reduce the carbon footprint (CO₂), both in its own processes and in those of its partners or subcontractors. • Comply with regulations, restrictions or bans on the use of hazardous products or substances, or those considered unacceptable by 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, avoid monopolistic practices. • Provide, at the request of the EPIfoc group, a certificate confirming 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 meets this requirement.



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

As mentioned in the previous point, EPIfoc has implemented a **Sustainable Procurement Policy** for its **suppliers** to ensure the consistent quality of its products over time, emphasising excellence as a management model to build trust and guarantee reliability for the end user. Furthermore, there is a **Code of Conduct for suppliers, creditors and subcontractors** which sets out the principles, in line with the Group's Code of Ethics, to which all suppliers with whom we work must adhere or comply.

In this regard, the following Group companies:

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

As at 30 November 2025, **86%** of our strategic suppliers have signed the Supplier Code of Conduct, with **21%** of that 86% having their own Code of Conduct.

5.2.3 MONITORING AND AUDIT SYSTEMS AND THEIR RESULTS

During the period from 1 December 2025 to 30 November 2025, EPIfoc did not carry out any audits of its suppliers. However, it is planned that periodic audits on the implementation of the Sustainable Procurement Policy will be carried out in the 2026 financial year, in accordance with the action plan set out in the same document.



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

- EPI Industries Family of Companies, S.L
- Daneel Mechatronics, S.L.U
- Epidor Seals & Rubber Technology, S.L.U
- Epidor, S.A.U⁸
- Lidering, S.A.U
- Tornillería y derivados metálicos, S.A
- Episer, S.L.U

The audit conclusion was deemed favourable, given that the relevant entities were assessed and the recommended improvements were effectively implemented. These actions focused on the documents and protocols analysed during the audit process, ensuring that the areas for improvement identified were adequately addressed. As a result, adequate compliance with the established standards and an improvement in the assessed processes were observed, justifying the favourable rating of the audit.

In 2025, a general checklist was drawn up for the ongoing verification of compliance with the General Data Protection Regulation (GDPR), with the aim of ensuring that the measures put in place are being correctly applied and that internal procedures are kept up to date. This exercise has made it possible to confirm that the documentation remains valid, to verify the consistency of protocols, and to reinforce the Group's commitment to data protection and transparency in its operations.

⁸ Epidor, S.A.U. was considered because the merger with Agatex Industrial Maintenance Services, S.L.U. took place in May 2025.



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5.3 CONSUMERS

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

All complaints, claims or grievances are duly addressed and handled in a timely and appropriate manner.

EPIfoc is fully committed to the protection of natural and legal persons, specifically with regard to the processing of their personal data and the free movement of such data.

The importance of data confidentiality and privacy is fundamental for users and businesses, which is why data is processed in accordance with Organic Law 15/1999 of 13 December on the protection of personal data, and under 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 the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

In this regard, EPIfoc has a **Procedures Manual for the management of personal data breaches**, which aims to regulate all aspects relating to the processing of data belonging to the various individuals with whom it has some form of relationship.

5.3.1 MEASURES FOR CONSUMER HEALTH AND SAFETY

EPIfoc's business does not present any material risk in relation to the implementation of measures for consumer health and safety.



5.3.2 COMPLAINT SYSTEMS, COMPLAINTS RECEIVED AND THEIR RESOLUTION

Based on the quality certificates mentioned above, EPIfoc has established customer protection procedures aimed at safeguarding customers and efficiently managing complaints. This monitoring focuses on complaints and claims received regarding the service provided, ensuring that the necessary resources are in place to resolve any issues that may arise during the customer relationship.

The Group therefore has a **Customer Complaints Procedures Manual**, the primary aim of which is to improve customer satisfaction through the effective management of complaints, as well as to promote the use of Pic Up for the management and monitoring of all complaints.

Each year, the following Group companies produce a report evaluating the complaints received from customers during the financial year. Among other aspects, the report analyses trends in product quality complaints, complaints by type of service and logistics, complaints regarding delivery times, complaints by type of sale and by product lines served.

Specifically, the latest reports available correspond to data collected in 2025 and show the following general results:

Work centre		2025	2024	2023
ADALIS, S.A.U (*)	ADL	1,009	n/a	n/a
EPIDOR, S.A.U (*)	EPI	n/a	1,075	1,272
EPIDOR SRT	ESR	445	265	223
LIDERING	LID	338	278	306
TORMENTAL	TRM	243	215	205
DANEEL	DNL	207	198	226
Total⁹		2.242	2.031	2.232

(*) Adalis Industrial Solutions, S.A.U., with the ticker symbol ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., which is why no data is available for previous financial years.

⁹ The increase in claims during 2025 is mainly due to a rise in incidents linked to the logistics service provider, compared with the 2024 financial year.



5.4 TAX INFORMATION

The following table shows the amount in euros of the profits generated during the period from 1 December to 30 November, as reflected in the progress of the preparation of this Non-Financial Report for each country in which the EPIfoc Group has an office:

	2025	2024	2023
Spain	€4,975,484.84	€2,968,449.04	€3,560,749.4
Portugal	€510,998.30	€355,249.35	€80,260.53
Belgium	€49,230.27	€85,947.50	€52,486.78
France	€143,293.25	€110,486.52	€96,147.01
Germany	€47,805.94	€137,385.02	€25,562.65
Panama	€7,672.81	€11,786.95	€16,351.60

Income tax for the period from 1 December to 30 November, as reflected in the preparation of this Non-Financial Information Statement by country in which the Group operates, is as follows:

	2025	2024*	2023
Spain	€613,445.87	€339,362.55	€733,730.06
Portugal	€82,293.36	€67,320.00	€17,304.13
Belgium	€15,000.00	€25,000.00	€15,000.00
France	€36,945.00	€29,934.32	€25,127.00
Germany	€15,047.57	€43,356.40	€5,284.88
Panama	- €	- €	- €

**The amount for Spain (2024) is being restructured*

In 2025, no grants were received, whereas in 2024, the only company within the Group to receive 60% of a grant during the reference period was EPIDOR, S.A.U.¹⁰, with a total amount received of €8,995.80.

¹⁰ The amount for Spain (2024) is being restructured



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6 ENVIRONMENT

EPIfoc is actively committed to environmental conservation, complying with legal requirements and conducting our business in such a way as to minimise potential environmental impacts. In this regard, the Group's main environmental commitments are as follows:

- Always act in accordance with environmental management laws and regulations.
- To minimise environmental impact as far as possible.
- To minimise waste generation as far as possible.
- To promote and work towards reuse and recycling.
- To prevent occupational, financial and environmental risks.
- Respect for ethics, integrity and professionalism in the Group's relations with its stakeholders, as well as in the economic, social and environmental spheres.

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

6.1 ENVIRONMENTAL MANAGEMENT

EPIfoc recognises that progress in today's society must be linked to the sustainability of its operations and respect for the environment, actively working to optimise resources and minimise waste.



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6.1.1 CURRENT AND FORESEEABLE EFFECTS OF THE COMPANY'S ACTIVITIES ON THE ENVIRONMENT, HEALTH AND SAFETY

The EPIfoc Group has a **Manual of Procedures for the Assessment of Environmental Aspects**, the purpose of which is to define the system to be followed for carrying out such assessments, as well as the methodology and the persons involved. The procedure refers to the assessment of environmental aspects of all activities carried out by the Group.

In this regard, the company's management, together with the Group's various departments and business units, is responsible for carrying out the assessment of the activities under review. For this reason, it must be indicated whether the following activities take place:

- Emissions to the atmosphere.
- Waste generation.
- Discharges.
- Noise pollution
- Light pollution.
- Soil pollution.
- Emergencies.
- Consumption of natural resources..

At the EPIfoc Group, we are driven by a firm commitment to the environment and sustainability. As part of our dedication to making a positive impact on the environment, we carry out Environmental Aspect Assessments at the following production plants of the companies:

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



- ADALIS INDUSTRIAL SOLUTIONS, S.A.U.: Lliçà de Vall.
- EPI INDUSTRIES FAMILY OF COMPANIES, S.L.: Lliçà de Vall.

6.1.2 ENVIRONMENTAL ASSESSMENT OR CERTIFICATION PROCEDURES

During 2025, the EPIfoc Group continues to engage external consultancy for the verification of its Carbon Footprint calculation, in accordance with ISO 14064:2018, reinforcing its commitment to the SDGs, particularly **SDG 13 (Climate Action)**. In 2024, we achieved **Scope 1 and 2 Carbon Neutrality (Net-Zero)**, having our Carbon Footprint (CF) verified in 2025 by Applus+ and MITECO.

Key figures for 2024:

- Total impact: **9.569,11 TnCO_{2eq}**
- Efficiency: **0,18 KgCO_{2eq} per € invoiced** (an improvement on the previous figure of 0.20).

Milestone: We offset 213 tonnes of CO₂ through the **"ARRAYADAS 19"** forest carbon sink project (equivalent to **1,278 trees**), with transparency ensured by blockchain.

Furthermore, during 2025, the Group has taken the first steps towards implementing an Environmental Management System in accordance with the ISO 14001 standard, with the support of an external consultancy, in order to strengthen environmental management, systematise its processes and move towards the continuous improvement of its environmental performance with a view to future certification.

Furthermore, the Group has been awarded the Ecovadis Silver Medal, placing us in the top 15% of the world's most sustainable companies based on the assessment of various sustainability criteria, including environmental aspects, an improvement on the Bronze Medal awarded the previous year.





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6.1.3 RESOURCES DEDICATED TO THE PREVENTION OF ENVIRONMENTAL RISKS

At EPIfoc, we are fully aware of climate change and global pollution; consequently, we have focused on ensuring that the business model across all Group companies is responsible and reflects our commitment to the environment through the efficient use of resources.

Furthermore, a **Comprehensive Waste Management Plan** is in place for the entire EPIfoc Group, ensuring compliance with legal obligations and the correct sorting, storage, collection, transport and subsequent treatment of waste.

Specifically, the **main commitments** regarding waste management are as follows:

- To comply with legal obligations and always act in accordance with environmental management laws and regulations.
- To minimise environmental impact as far as possible.
- To minimise the waste generated as much as possible.
- To promote and work towards reuse and recycling.
- Prevent occupational, financial 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 context.

6.1.4 APPLICATION OF THE PRINCIPLE OF PRECAUTION, THE AMOUNT OF PROVISIONS AND GUARANTEES FOR ENVIRONMENTAL RISKS

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



6.2 POLLUTION

6.2.1 MEASURES TO PREVENT, REDUCE OR OFFSET CARBON EMISSIONS

As mentioned in the previous point, during 2025 EPIfoc has been supported by an external consultancy specialising in the calculation of the carbon footprint across Scopes 1, 2 and 3.

The following results were obtained from this study:

Workplace	Carbon footprint Scope 1 + 2 (kg CO ₂ eq)	Carbon footprint Scope 1 + 2 (Relative impact) ¹¹	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)
2025											
Daneel	17,384.72	0.16%	17,384.72	0.16	0.00	0.00%	0.215	1,279,105.31	11.41%	1,296,490.03	13.44%
Epidor seal and Rubber Technology	16,948.21	0.15%	16,948.21	0.15%	0.00	0.00%	0.035	447,669.67	3.99%	464,617.89	4.81%
ADALIS	105,397.98	0.94%	105,397.98	0.94%	0.00	0.00%	0.086	2,334,503.94	20.83%	2,439,901.91	25.28%
Episer	6,993.86	0.062%	6,993.86	0.06%	0.00	0.00%	0.019	93,964.03	0.83%	100,957.89	1.05%
Lidering	28,477.65	0.2541%	28,477.65	0.25%	0.00	0.00%	0.095	663,230.58	5.92%	691,708.24	7.17%
Tormetal	16,346.67	0.15%	16,346.67	0.15%	0.00	0.00%	1.112	4,631,034.81	41.32%	4,647,381.48	48.16%
EPI Family of companies	3,817.68	0.03%	3,817.68	0.03%	0.00	0.00%	0.00	4,794.21	0.043%	8,611.89	0.09%
Agatex (**)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SDR	55,482.26	23.27%	43,111.41	0.38%	12,370.85	0.11%	0.233	1,503,909.42	13.42%	1,559,391.68	13.91%
TOTAL 2025 (excluding SDR)	195,366.77	n/a	195,366.7	n/a	0	0.00%	0.174	9,454,302.55	n/a	9,649,669.32	n/a
TOTAL 2025 (including SDR)	238,478.18	2.13%	238,478.18	2.03%	12,370.85	0.00%	0.182	10,958,211.97	97.97%	11,209,061.00	100.00%

¹¹ The percentage of the Footprint is calculated on the basis of the total, including the SDR company.

(**) Furthermore, Adalis Industrial Solutions, S.A.U., with the ticker symbol ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.



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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)
2024¹²											
Daneel	19,821.40	0.21%	19,824.20	0.21%	0.00	0.00%	0.155	834,684.00	8.72%	854,508.20	8.93%
Epidor seal and Rubber Technology	21,117.26	0.22%	21,120.06	0.22%	0.00	0.00%	0.035	434,291.86	4.54%	455,411.92	4.76%
Epidor Tecnical Distribution	87,285.12	0.91%	87,300.60	0.91%	0.00	0.00%	0.102	2,589,761.24	27.06%	2,677,061.84	27.97%
Episer	5,644.15	0.06%	5,646.31	0.051%	0.00	0.00%	0.0014	69,503.62	0.73%	75,149.93	0.79%
Lidering	141,443.20	1.48%	141,453.42	1.49%	0.00	0.00%	0.107	560,807.75	5.86%	702,261.17	7.34%
Tormetal	14,815.77	0.15%	14,258.23	0.15%	0.00	0.00%	1.082	4,715,951.41	49.28%	4,730,209.64	49.43%
EPI Family of companies	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	9,540.02	0.1%	9,540.02	0.1%
Agatex (**)	5,057.11	0.05%	5,058.34	0.05%	0.00	0.00%	0.0019	59,913.17	0.62%	64,971.51	0.68%
TOTAL	295,184.02	3.08%	294,661.16	3.08%	0.00	0.00%	0.179	9,274,453.07	96.91%	9,569,114.23	100%

¹² Data amended from the 2024 Non-Financial Report of the EPI Industries Family of Companies, S.L. and Subsidiaries due to the publication of emission factors in May 2025. This calculation does not include the company Rolamentos S.D.R., either in turnover or in kg of CO eq.

(**) Furthermore, Adalis Industrial Solutions, S.A.U., with the ticker symbol ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.



Workplace	Carbon footprint Scope 1 + 2 (kg CO ₂ e)	Carbon footprint Scope 1 + 2 (Relative impact)	Carbon footprint Scope 1 (kg CO ₂ e)	Carbon footprint Scope 1 (Relative impact)	Carbon footprint Scope 2 (kg CO ₂ e)	Carbon footprint Scope 2 (Relative impact)	Carbon footprint per € sold (kg CO ₂ e/€)	Carbon footprint Scope 3 (kg CO ₂ e)	Carbon footprint Scope 3 (Relative impact)	Carbon footprint Scope 3 1+2+3 (kg CO ₂ e)	Carbon footprint Scope 3 1+2+3 (Relative impact)
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 the 2023 financial year has been amended from that shown in the previous EINF for the 2023 financial year for technical reasons.

(**) Furthermore, Adalis Industrial Solutions, S.A.U., with the ticker symbol ADL, was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services S.L.U., which is why no data is available for previous financial years either.

Furthermore, during the 2025 financial year, the Group began implementing an Environmental Management System in accordance with the ISO 14001 standard, with the support of a specialist external consultancy. This system is designed as a strategic tool to strengthen the identification, assessment and control of the environmental aspects and impacts associated with its activities, including carbon emissions, and to drive the continuous improvement of its environmental performance with a view to future certification.



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As part of this process, an Action Plan for the Reduction of Greenhouse Gas Emissions was drawn up and began to be implemented in 2025, with a timeframe extending to 2028. This plan sets out specific measures aimed at reducing electricity consumption through energy efficiency measures, optimising gas usage and progressively renewing the corporate fleet with lower-carbon alternatives, defining objectives, deadlines and specific lines of action for each area.

Furthermore, the Plan sets quantitative targets for reducing direct emissions (Scope 1), aiming for a 13% reduction by 2025, 26% by 2026 and 40% by 2027, using the base year defined by the organisation as a reference. These targets reinforce the Group's commitment to the progressive decarbonisation of its operations and to aligning with best practices in climate action.

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

Activities are carried out in industrial estates located away from residential areas, meaning there is no significant impact on the local population. Furthermore, all operations take place during daylight hours and in accordance with local regulations.

Furthermore, the machinery used is low-noise and fitted with acoustic screens. The main source of noise comes from vehicle movement during loading and unloading operations.

6.3 CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

Respect for the environment is one of the cornerstones of EPIfoc's management model; consequently, the company has a **Comprehensive Waste Management Plan** and a **Manual of Procedures for Environmental Operational Control**, which set out the measures to be implemented regarding waste management, taking into account the principles of prevention, corporate environmental responsibility, environmental protection, consistency and cooperation.



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

EPIfoc has a **Comprehensive Waste Management Plan**, which stipulates that each of the Group's work sites must enter into agreements with external companies that comply with current regulations, to ensure the proper comprehensive management of waste.

External suppliers are examples of circular economy businesses, as they turn waste into a resource, prioritising reuse wherever possible as the best treatment option, in accordance with the waste management hierarchy.

With regard to proper waste management, it should be noted that the main waste generated at EPIfoc's facilities and offices relates to raw materials and other auxiliary materials, such as stainless steel, packaging, paper and cardboard, resulting from the Group's operations.

Furthermore, EPIfoc has a **Manual of Procedures for Environmental Operational Control**, the aim of which is to define the system for identifying, planning, controlling, monitoring and measuring activities and operations that may have an impact on the environment. In this regard, the Facilities Department, together with the Group's various departments and business units, is responsible for ensuring the monitoring and control of the following activities and operations associated with environmental impacts:

- Waste management
- Control of atmospheric emissions in the form of particulate matter
- Control of atmospheric emissions in the form of energy.
- Control of liquid effluents.
- Monitoring of consumption.
- Maintenance control.
- Control of suppliers and subcontractors.



As at 30 November 2025, the Group's companies in Spain generate waste in the following categories of special and non-special waste¹³:

Non-special waste (Tn)	2025								
	Daneel (Santa Perpetua)	Epidor (Lliçà) (*)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)	Agatex (*)	Seals and Rubber (Montcada)	Seals and Rubber (Cornellà)	Agatex (Adalis) (*)
Wood	8	n/a	0	0	4.54	0	0	4.24	0
Paper and cardboard	6.4	n/a	5.29	0	1.6	0.09	2.52	0	0.12
Mixed municipal waste	4.61	n/a	22.56	0	3.9	0.26	3.52	0	2.02
Ferrous metal	0	n/a	0	7.54	0	0	0	0	0
Non-ferrous metal	0	n/a	0	0	0	0	0	0	0
Plastic	2.12	n/a	0.96	0	0.5	0.04	2.72	0	0.08
Paint and varnish waste	0	n/a	0	0.1	0	0	0	0	0
Other unspecified fractions	0	n/a	0	0	0	0	0	0	0
Metals	1.77	n/a	0	0	0	2.9	0	0	0
Mixed construction waste	0	n/a	0	0	0	0	0	0.42	0
Containers containing paper and cardboard	0	n/a	0	0	2.48	0	0	0	0
TOTAL	22.9	n/a	28.81	0.1	10.54	3.29	8.76	4.66	2.22

(*) Adalis Industrial Solutions, S.A.U. was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., which is why no data is available for previous financial years.

¹³ Epidor S.A.U. is listed as n/a due to its merger with Agatex Industrial Maintenance Services, S.L.U. and subsequent change of name to Adalis Industrial Solutions, S.A.U. Furthermore, the variations between financial years are due to improvements in the methodology for collecting and processing data, with the aim of increasing the accuracy and quality of the reported information.



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Non-special waste (Tn)	2024								
	Daneel (Santa Perpetua)	Epidor (Lliçà) (*)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)	Seals and Rubber (Montcada)	Seals and Rubber (Cornellà)	Agatex (*)	Adalis (*)
Stainless steel	0	0	0	0	0	n/a	n/a	0	n/a
Wood	1.42	1.8	6.58	0	2.54	n/a	n/a	0.39	n/a
Mixed municipal waste	3.75	5.56	4.2	0	10.01	n/a	n/a	105	n/a
Paper and cardboard	5.01	3.69	3.14	0	5.55	n/a	n/a	0.39	n/a
Plastic	2	3.23	0.62	0	1.15	n/a	n/a	0.08	n/a
Sanding dust	0	0	0	0	0	n/a	n/a	1.02	n/a
Drilling machines	0	0	0	0	0	n/a	n/a	0	n/a
Contaminated packaging	0	0	0	0	0	n/a	n/a	0	n/a
Biodegradable waste	0	0	0	0	0	n/a	n/a	0	n/a
Ferrous metal	2.28	0	0	0	0	n/a	n/a	0	n/a
Non-ferrous metal	0.1	0	0	0	0	n/a	n/a	0	n/a
Paint and varnish waste	0	0	0	0.12	0	n/a	n/a	1.02	n/a
Other unspecified fractions	0	0	0	0	0	n/a	n/a	0.9	n/a
Metals - municipal waste	0	0	0	0	0	n/a	n/a	0	n/a
Mixed construction waste	0	0	0	0	0	n/a	n/a	0	n/a
Containers containing paper and cardboard	0	0	0	0	0	n/a	n/a	0	n/a
TOTAL	14.56	14.28	15.54	0.12	19.25	n/a	n/a	107.39	n/a

(*) Adalis Industrial Solutions, S.A.U. was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., which is why no data is available for previous financial years.



Non-special waste (Tn)	2023							
	Daneel (Santa Perpetua)	Epidor (Lliçà) (*)	Lidering (Cornellà)	Lidering (Reus)	Tormetal (Montcada)	Seals and Rubber (Montcada)	Seals and Rubber (Cornellà)	Agatex (*)
Stainless steel	0	1.72	0.08	0	0	n/a	n/a	n/a
Wood	1.42	3.1	1.14	0	1.42	n/a	n/a	n/a
Mixed municipal waste	3.83	35.34	0	0	3.9	n/a	n/a	n/a
Paper and cardboard	4.7	26.47	0	0	0	n/a	n/a	n/a
Plastic	2.04	2	0	0	0	n/a	n/a	n/a
Sanding dust	0	0	0	0	0.12	n/a	n/a	n/a
Drilling machines	0	0	0	0	0.04	n/a	n/a	n/a
Contaminated packaging	0	0	0	0	0.03	n/a	n/a	n/a
Biodegradable waste	0	6.72	0	0	0	n/a	n/a	n/a
Ferrous metal	0	0	0	0	0	n/a	n/a	n/a
Non-ferrous metal	0	0	0	0	0	n/a	n/a	n/a
Paint and varnish waste	0	0	0	0	0	n/a	n/a	n/a
Other unspecified fractions	0	0	0	0	0	n/a	n/a	n/a
Metals - municipal waste	0	0	0	0	0	n/a	n/a	n/a
Mixed construction waste	0	0	0	0	0	n/a	n/a	n/a
Containers containing paper and cardboard	0	0	0	0	0	n/a	n/a	n/aa
TOTAL	11.99	77.78	1.22	0.19	5.32	n/a	n/a	n/a

(*) Adalis Industrial Solutions, S.A.U. was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., which is why no data is available for previous financial years.



Special waste (Tn)	2025			2024			2023		
	Lidering (Reus 2025)	Seals and rubber (Cornellà)	Daneel (Santa Perpetua)	Lidering (Reus 2025)	Seals and rubber (Cornellà)	Daneel (Santa Perpetua)	Lidering (Reus 2025)	Seals and rubber (Cornellà)	Daneel (Santa Perpetua)
Contaminated packaging	0.18	0.14	0.04	0.03	n/a	n/a	0.026	n/a	n/a
Aqueous cleaning liquids	1.58	0.00	0.00	1.55	n/a	n/a	1.35	n/a	n/a
Absorbent material	0.03	0.00	0.00	0.01	n/a	n/a	0.009	n/a	n/a
Halogen-free machining emulsions and solutions	0.38	1	0.55	0.04	n/a	n/a	0.00	n/a	n/a
Gases in pressurised containers	0.00	0.00	0.02	0.00	n/a	n/a	0.00	n/a	n/a
Drilling fluid	0.00	0.00	0.00	0.00	n/a	n/a	0.041	n/a	n/a
Sanding dust	0.00	0.00	0.00	0.00	n/a	n/a	0.119	n/a	n/a
TOTAL	2.17	1.14	0.61	2.17	n/a	n/a	1.545	n/a	n/a

Special waste (Tn)	Lidering (Reus 2025)	Lidering (Reus 2024)	Lidering (Reus 2023)
Contaminated packaging	0.03	0.03	0.026
Aqueous cleaning liquids	1.55	1.55	1.35
Absorbent material	0.01	0.01	0.009
Halogen-free machining emulsions and solutions	0.04	0.04	-
Drilling fluid	-	-	0.041
Sanding dust	-	-	0.119
TOTAL	1.63	1.63	1.545

Paper and plastic recycling points are available in all workplaces and branches, with the aim of saving energy and water and reducing greenhouse gas emissions, in line with the sustainable development goals set out in the 2030 Agenda.



6.3.2 ACTIONS TO COMBAT FOOD WASTE

EPIfoc's business does not present a material risk in relation to the actions required to combat food waste.

6.4 SUSTAINABLE USE OF RESOURCES

EPIfoc remains committed to the efficient use of resources in the conduct of its business, with a view to minimising its environmental impact.

6.4.1 WATER CONSUMPTION AND WATER SUPPLY ACCORDANCE WITH LOCAL CONSTRAINTS

Water is a natural resource that is vital to society and industry. We must conserve it and use it as efficiently as possible in the manufacture of our products. The legal regulations for the management of waste water apply to every plant.

EPIfoc's annual water consumption figures for the period from 1 December 2023 to 30 November 2025 are as follows:

	2025 (m ³)	2024 (m ³)	2023 (m ³)
Water consumption	4,137	5,164	5,304

The Group is currently implementing measures to reduce water consumption. In 2023, a review of the irrigation system for the garden at the Group's facilities in Lliçà was carried out, leading to repairs to prevent leaks. During 2024, work continued on upgrading the irrigation systems, replacing sprinklers with a drip irrigation system, thereby reducing water consumption. The same measures were maintained throughout 2025.



6.4.2 RAW MATERIAL CONSUMPTION AND MEASURES ADOPTED TO IMPROVE EFFICIENCY

The Group companies that consume raw materials as part of their operations are Epidor Seal and Rubber Technology in Cornellà de Llobregat and Lidering at its Reus plant.

The following table shows raw material consumption for the period from 1 December 2024 to 30 November 2025:

Raw materials ¹⁴	Consumption 2025 (Kg)	Consumption 2024 (Kg)	Consumption 2023 (Kg)
Synthetic elastomers	38,945.51 kg	10,338.30 kg	10,451.43 kg
Fibres	12,767.40 kg	793.21 kg	6,899.19 kg
Graphite	2,714.47 kg	500.60 kg	1,603.36 kg
Rubber	-	35,940.00 kg	4,784.28 kg
Oil paper	1,147.53 kg	109.40 kg	782.71 kg
Plastics	1,255.19 kg	236.98 kg	1,211.75 kg
Polyurethane	2,165.02 kg	66.81 kg	2,612.45 kg
Resin	100.90 kg	840.57 kg	196.03 kg
Polytetrafluoroethylene	6,362.80 kg	12,040.04 kg	5,295.44 kg
Steel	44,871.90 kg	11,196.49 kg	4,226.38 kg
Acero inoxidable	2,162.16 kg	-	-
Brass	16.00 kg	-	-
Titanium	32.374 kg	-	37.75 kg
Aluminium	19.70 kg	61.20 kg	83.07 kg
Bronze	27 kg	42.90 kg	62.10 kg
Chips ¹⁵	-	7,140.00 kg	4,830.00 kg
Metal	-	-	21.07 kg
Fibreboard	12,767.40 kg	n/a	n/a
Phenolic resin	100.90 kg	n/a	n/a

¹⁴ The variations between financial years are due to improvements in the methodology for collecting and processing data, with the aim of increasing the accuracy and quality of the information reported.

¹⁵ The raw material referred to as 'wood shavings' was reclassified in 2025, and is therefore no longer recorded as a raw material in this financial year, in line with the comments above.



6.4.3 DIRECT AND INDIRECT ENERGY CONSUMPTION

With regard to energy consumption, EPIfoc has not identified any significant risks or concerns due to the nature of its operations, as its consumption is primarily attributable to the activities carried out.

The following table shows energy consumption¹⁶ for the period from 1 December 2024 to 30 November 2025 for the sites located in Spain:

Company	2025			2024			2023		
	Electricity (kWh)	Gas (kWh)	Total (kWh)	Electricity (kWh)	Gas (kWh)	Total (kWh)	Electricity (kWh)	Gas (kWh)	Total (kWh)
ADALIS (*)	121,793	0	121,793	n/a	n/a	n/a	n/a	n/a	n/a
EPISER	241,975	0	241,975	220,766	0	220,766	253,712	0	253,712
EPIDOR (*)	n/a	n/a	n/a	175,446	0	175,446	455,596	0	455,596
LIDERING	82,997	0	82,997	234,540	0	234,540	258,825	0	258,825
TORMETAL	51,330	28,184	79,514	36,839	25,149	61,988	37,942	48,470.2	74,478
DANEEL	76,851	0	76,851	75,392	0	75,392	82,072	0	82,072
AGATEX (*)	17,237	0	17,237	23,599	0	23,599	n/a	n/a	n/a
ROLAMENTOS	47,883	0	47,883	18,280	0	18,280	n/a	n/a	n/a
EPIDOR SEALS AND RUBBER	143,417	0	n/a	-	-	-	-	-	-
EPIFOC	11,320	0	11,320	-	-	-	-	-	-

(*) The business units of Sociedad de Rolamentos, S.D.R., S.A. and S.E.B., Sociedad Electro Bobinadora, S.L.U., LDA, were incorporated during the 2024 financial year; consequently, no data is available for previous financial years.

Similarly, Adalis Industrial Solutions, S.A.U., was incorporated in 2025 following the merger and subsequent name change of Epidor, S.A.U. and Agatex Industrial Maintenance Services, S.L.U., which is why no data is available for previous financial years either.

6.4.4 MEASURES TAKEN TO IMPROVE ENERGY EFFICIENCY

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

¹⁶ Las variaciones entre ejercicios se deben a la mejora en la metodología de recopilación y tratamiento de los datos, con el objetivo de aumentar la precisión y calidad de la información reportada.



To this end, the Group is implementing various measures aimed at improving its energy efficiency and reducing the environmental impact of its energy consumption patterns.

The main actions carried out during the period from 1 December 2024 to 30 November 2025 are detailed below:

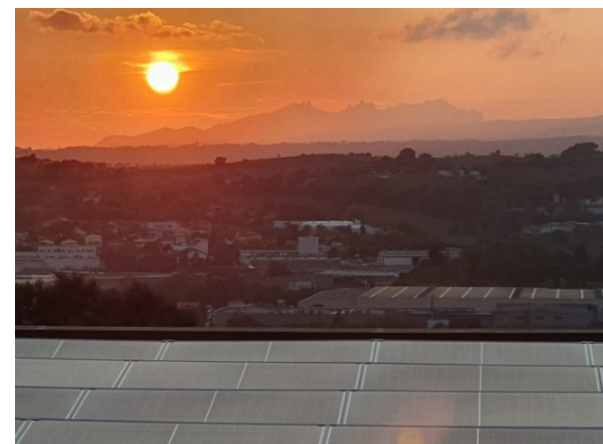
- Completion of solar farms in Montcada i Reixac and Reus.
- Switch to LED lighting in various facilities.
- Replacement of skylights to provide natural lighting in Reus.
- Procurement of plug-in hybrids for the commercial fleet.

In addition, between 1 December 2023 and 30 November 2024, the following work was also carried out:

- Start of installation work on the solar farms in Montcada i Reixac and Reus.
- Procurement of plug-in hybrids for the commercial fleet.

6.4.5 USE OF RENEWABLE ENERGY

Since its inception, EPIfoc has been committed to sustainability. Thanks to the adoption of the 2030 Agenda by the United Nations, legislative momentum—particularly in Spain—regarding renewable energy, the evolution of solar technologies, and the European Union's current firm commitment to the Green Deal, we have, since 2020, begun the commissioning of **various solar farms at our facilities**, and now have solar panels in Seville, Reus, Lliçà de Vall and Montcada i Reixac.





Over the coming years, we will continue to expand and improve our solar panel installations. In 2024, we proceeded with the projects to regularise the solar panel installations at our sites in Montcada y Reixac and Reus. During 2025, at the Cornellà site, the corrugated asbestos cement roofing was replaced, prioritising the refurbishment and improvement of the facilities. However, in line with the group's strategic planning, investment in a new photovoltaic park was not considered at this stage.

Furthermore, at the sites equipped with photovoltaic parks – Seville, Lliçà de Vall and Reus¹⁷ – total self-consumption amounted to 13.72% of the overall energy consumption of all sites during 2025.

6.5 CLIMATE CHANGE

6.5.1 KEY 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 2025 across the Group's various companies.

The calculation of the carbon footprint for the 2025 financial year includes the new Portuguese company Sociedade de Rolamentos, acquired in 2024.

The absolute value of emissions at Group level is, logically, higher, but the ratio of kg of CO₂ emissions per € invoiced has fallen, from 0.18 in 2024 to 0.17 in 2025.

If we analyse Scopes 1, 2 and 3, we find that the differences detected stem either from errors identified in the 2024 calculation or from the inclusion of SDR, a company which, to date, has not calculated its carbon footprint and has therefore not followed a decarbonisation plan.

¹⁷ The Montcada solar farm is not included in the total self-consumption figure due to a temporary issue with the recording and monitoring system, which prevented the information from being correctly collected and traced during the reporting period.



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A clear example of the differences detected is that affecting Scope 2, which, having previously had a value of 0, now stands at 12,370.85 kg CO₂eq for the 2025 financial year. The reason is the failure to contract electricity from renewable energy suppliers, a matter which will be reviewed during the 2026 financial year.

The challenge for 2026 is to work towards reducing the Group's carbon footprint, and that of SDR in particular.

6.5.2 MEASURES ADOPTED TO ADAPT TO THE CONSEQUENCES OF CLIMATE CHANGE

The main measures taken by EPIfoc to prevent, reduce and offset carbon emissions have been as follows:

- Implementation of the '*Paper Less*' climate change policy.
- Carbon footprint management consultancy.
- Installation of waste collection points in production centres.
- Household carbon footprint calculator.
- Project to decarbonise the suppliers' supply chain.
- Reduction in product shipments from suppliers.
- Circular economy with supplier packaging.
- Construction of new solar farms.
- Replacement of corrugated asbestos cement roofing on two buildings.
- Carbon footprint reduction plan.
- Draft participatory plan involving employees.
- Employee training project on the carbon footprint.



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Through the climate change clause that we have voluntarily implemented in 2024 under ISO 9001, we are able to adopt a proactive approach to identifying and managing risks related to climate change, helping us to 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 Adalis Industrial Solutions, S.A.U. regarding the climate change amendment to ISO 9001:

- Implementation of measures to reduce water consumption for irrigation.
- Measures to clear combustible materials, such as dry leaves in vegetated areas, and to ensure tidiness and cleanliness in areas where materials and/or waste are stored.
- Keep up to date with routine maintenance.
- Provide workers with adequate means of hydration, such as water bottles and drinking fountains.
- Installation of solar panels and/or renewable energy systems on the premises.
- Training on occupational risks in adverse weather conditions.
- Provide the necessary resources for the implementation of new legislation.
- Reuse of furniture in other premises or offer it to workers for personal use.
- Delivery of waste to authorised waste management operators for recovery and recycling through alternative processes (e.g. plastics used to make other plastics of lower quality).
- Introduction of hybrid vehicles for the sales team and management.
- Calculation of the carbon footprint and improvement targets.
- Participatory decarbonisation plan.
- Installation of solar panels at workplaces for self-consumption.
- Monitoring at Management Committee (CDC) meetings.
- Planning of new investments.



6.5.3 VOLUNTARILY SET MEDIUM- AND LONG-TERM REDUCTION TARGETS TO CUT GREENHOUSE GAS EMISSIONS AND THE MEASURES IMPLEMENTED TO THIS END

EPIfoc, in its commitment to more efficient environmental management and the reduction of greenhouse gas emissions that may arise from its activities, has set out to explore reduction measures to achieve targets for 2025 and 2030.

Our 2024 objective of achieving Net Zero Emissions by 2025 for Scopes 1 and 2, a key initiative for our sustainability strategy, was achieved in July 2025. After calculating and validating the 2024 emissions under Scopes 1, 2 and 3, we proceeded to have the Scope 1 and 2 emissions verified by an external auditor, registered them with MITECO and offset them through the voluntary purchase of carbon credits. The investment has been allocated to the 'ARRAYADAS 19' forest sink project, equivalent to the planting of 1,278 trees. This initiative has been recorded and verified using blockchain technology to ensure the transparency of the process.

6.6 BIODIVERSITY PROTECTION

EPIfoc's business does not present any material risk in relation to the protection of biodiversity. The various geographical areas in which EPIfoc's plants are located are not situated in zones considered to be protected areas of high biodiversity value, as all activities take place in industrial zones.

6.7 COMPLIANCE WITH LEGISLATION

During the period from 1 December 2024 to 30 November 2025, nor in the previous financial year, did EPIfoc receive any fines for non-compliance with legislation on environmental matters, product information and/or labelling, non-compliance with product safety codes, or non-compliance with social laws or regulations.



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7 HUMAN RIGHTS

As set out in our Principles and Commitments on Human Rights, Labour Relations and People Management, at EPIfoc we are **committed to respecting and protecting the human rights** recognised in the Universal Declaration of Human Rights, as well as the obligations arising from the ILO Conventions on labour matters: 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 hours, Fair treatment, etc.

We also undertake to comply with the labour regulations in force in the countries where we operate.

Furthermore, at EPIfoc, through our Code of Ethics, we are committed to ensuring decent and fair working conditions, in which discrimination of any kind has no place. We find harassment and/or unlawful discrimination in the workplace unacceptable and will not tolerate such situations, regardless of who the victim or the harasser may be. If, despite everything, such a situation does arise, 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 other inappropriate conduct, and we make a reporting form available to all employees so that any situation deemed irregular or unethical can be freely reported. In this regard, it should be noted that two complaints relating to human rights violations were submitted via this form. However, once dealt with in accordance with the Protocol for the prevention and handling of situations of harassment, unlawful discrimination and other inappropriate conduct, it was concluded that they did not constitute any kind of human rights violation.



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Furthermore, through its **Sustainable Procurement Policy**, the Group expects all its suppliers to have management systems in place that ensure compliance with this Policy in areas such as respect for human rights, decent work and an outright rejection of modern slavery and child labour; to allow freedom of association; to establish working hours that promote rest and worklife balance; to offer adequate remuneration; and to support the abolition of discriminatory practices.



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ANNEX II. REASONS FOR OMISSION

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

- (I) **Immaterial** (Specification of the reasons why the content is considered immaterial).
- (II) **Not applicable** (Please specify the reasons why the content is considered not applicable).
- (III) **Confidentiality issues** (Indication of the specific confidentiality issues preventing publication).
- (IV) **Specific legal prohibitions** (Description of the specific legal prohibitions).
- (V) **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 the unreported content:



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SOCIETY AND SUSTAINABILITY			
CONSUMERS			
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ENVIRONMENTAL ISSUES			
ENVIRONMENTAL MANAGEMENT			
Application of the precautionary principle, provisions and safeguards for environmental risks	3-3; 2-23; 307	Not material	EPIfoc's business does not present any material risk in relation to the application of the precautionary principle, the amount of provisions and guarantees for environmental risks.
CIRCULAR ECONOMY			
Actions to combat food waste	2-25; 3-3	Not material	EPIfoc's business does not present a material risk in relation to actions to combat food waste.
PROTECTION OF DIVERSITY			
Measures taken to preserve or restore biodiversity	3-3	Not material	The geographical areas in which EPIfoc's plants are located are not situated in any zone considered to be a protected area of high biodiversity value.
Impacts caused by activities or operations in protected areas	3-3	Not material	The geographical areas in which EPIfoc's plants are located are not situated in any zone considered to be a protected area of high biodiversity value.



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