LANINVER SHC, S.L.U.
AND SUBSIDIARIES

Non-Financial Statement

as of December 31, 2025

Issued by the Board of Directors of Laninver SHC, S.L.U.

In the meeting of 31 March 2026

LANINVER SHC, S.L.U. AND SUBSIDIARIES

Statement of Non-Financial Information as of December 31, 2025

Introduction

This Non-Financial Statement of Laninver SHC, S.L.U. (hereinafter, the "Company" or the "Parent Company") and its subsidiaries (hereinafter, together, the "Group"), is issued by the Parent Company's Board of Director in compliance with Law 11/2018, of December 28, 2018 (hereinafter, the "Non-Financial Information Act"), which amended the Spanish Code of Commerce, the Consolidate Text of the Spanish Companies Act introduced under Royal Decree-Law 1/2010 of July 2 and Law 22/2015 of July 20 on Auditing, in relation to non-financial information and diversity.

This Non-Financial Statement (hereinafter, NFIS) provides details of the main aspects of the consolidated Group's business model and short-, medium- and long-term risks, as well as information on Environmental, social, employee-related matters, combating of corruption and bribery, and human rights for the financial Year ended 31 December 2025, based on the Global Reporting Initiative – GRI, a reporting framework recommended by the 2018 Non-Financial Information Act, adapting the content to the reality of the Group's business model and activity.

This NFS is also part of the Group's Consolidated Management Report but is presented as a separate document.

LANINVER SHC, S.L.U. AND SUBSIDIARIES

Statement of Non-Financial Information as of December 31, 2025

Contents

1. Regarding the Group

The Group's Parent Company is a Spanish company Limited by shares and is headquartered in Madrid, Spain.

The Group operates in the container, packaging and graphic art sector. Its business is conducted in over 30 plants in 11 countries, with more than 2,500 employees.

The Group's main objective is profitable and sustainable growth in its traditional markets and in new geographies and product portfolios, so as to diversify the business.

The Group's business model is based on the following pillars:

1. Ethics: all actions undertaken by the Group are founded on an attitude of respect, professionalism, honesty and integrity. The Group seeks to work with customers and suppliers that also consider ethics to be a fundamental aspect of their organization.

2. Human team: the importance of people forms part of the Group's culture. Personal growth and motivation are a strategic area.

3. Excellence: culture of continuous improvement in order to meet the most Advanced and demanding standards.

4. Sustainable Development: the Group is aware that the decisions we make today will have an impact in the future, so Economic, Environmental and social trends must be understood bin all decision areas.

5. Customer service: establishing long-term relationships based on trust.

6. Innovation: as a differential value that allows the Group to anticipate the needs of its customers and the market through new technologies, materials and designs.

7. Global presence: in order to grow without customers and accompany them in the expansion thanks to an international presence with production plants around the world.

1.1 Brief description of the business model

The Group is made up of four Business Units that operate in different sectors, Annex V specifies the companies that make up the Group:

COEXPAN: this division's core business is manufacturing rigid plastic containers for the food industry, the most important product being primary packaging for yogurts, The plants are located in Spain, France, Italy, Germany, Russia, Chile, Mexico and Brazil.

EMSUR: This division is in the manufacture of flexible packaging for the food and personal and home care industries, using lamination and printing technologies in rotogravure and flexography. Its factories are located in Spain, France, Poland, Russia, the United States, Mexico and Brazil.

LECA Graphics: The main activity of this division is the manufacture of printed cardboard and rigid box cases to serve mainly the pharmaceutical sector and other high value-added sectors such as perfumery and cosmetics. Its factories are located in Spain and Morocco. In 2025, it joined the Gráficas Salnés business division, located in Galicia, complementing Leca's current value-added offer.

ESTELLA Print: this division operates in the sector of printing and binding books and publications in general, as well as manufacturing printed carton cases for the food sector. Its plants are located in Madrid and Navarra.

1.2 Governance Model:

The Parent Company has the following governing bodies:

- Board of Directors;
- Delegate Commission;
- Audit Committee;
- Appointments and Remuneration Committee;
- Executive Committee.

The Board of Directors is formed by the Group's Chairman and Chief Executive Officer, shareholder representatives and independent directors who hold monthly meetings.

The Delegate Committee meets monthly to expedite the analysis of key business decisions that must be raised to the Board.

The Audit Committee holds quarterly meetings and additional sessions as required. This committee monitors both internal and external audit processes and exercises control and oversight of the risks identified through risk maps and their updates.

The Appointments and Remuneration Committee has responsibilities related to the appointment and termination of directors and senior executives, as well as their remuneration. Additionally, this committee reviews and approves the Group’s remuneration policies.

The Group's Executive Committee is comprised of the main executives and meets regularly to follow up on the most relevant business decisions.

On the other hand, each division has a Management Committee comprised of corporate area directors and plant general managers, that focuses on all aspects of the division's own business.

1.3 Market context

The Group operates in sectors characterized by high competition and the presence of international operators. In this context, operational efficiency continues to be a determining factor for the sustainability of margins, along with the ability to innovate to offer solutions aligned with market and customer expectations.

The sectors in which the Group operates maintain a dynamic of industrial reorganization, with integration operations aimed at strengthening scale, improving efficiency and consolidating positions in international markets.

The food packaging market continues to show a favorable evolution, supported by the growing importance of packaging as a key element for the preservation of food, the improvement of its shelf life and the reduction of waste, as well as to guarantee high levels of product safety and hygiene.

In this area, production processes must permanently comply with the requirements of good manufacturing practices and the applicable regulations on food safety of primary packaging, in a regulatory environment that is progressively moving towards greater demands.

Environmental sustainability continues to be a relevant challenge for the packaging sector, which reinforces the importance of recycling, eco-design and the development of new materials, in line with the principles of the circular economy and with the strategies promoted by public bodies and large business groups, as well as with a regulatory framework that is constantly evolving.

The pharmaceutical packaging industry continues to demand high levels of control in manufacturing and shipping processes, with the aim of ensuring product quality, safety and traceability throughout the supply chain.

For its part, the value-added cosmetics packaging market maintains a demand for solutions that combine production capacity, high finishing standards and differentiating designs, in line with market evolution and the expectations of the end consumer.

As for the traditionally atomized book printing sector, the concentration process continues as a response to a competitive environment marked by the coexistence of printed and digital formats. During 2025, the market presents a stable evolution, with differentiated behaviors according to the type of product and a greater orientation towards paperback bindings compared to cardboard.

1.4 Business strategy

During 2025, Grupo Lantero has remained focused on the initiatives driven by the Group's strategic plan for 2022-2024. Given the relevance of some initiatives, it was decided to extend it for one year. Throughout 2025, work has been done to define a new Strategic Plan that will encompass the next three years.

The strategic focus defined in the 2022-24 Plan, extended to 2025, was to create a platform for profitable growth based on four main pillars:

- Commercial excellence
- Operational Excellence
- Innovation
- Culture and Talent

The Group's strategy is structured within two main axes:

- Where to compete: analysing those vertical markets and regions in which the Group needs to compete.

- How to Win: by focusing on strengthening those cross-cutting processes considered to be the backbone that will enable us to increase our profitability and take better advantage of the Group's synergies.

2. Risk management in the Group

The Group is fully aware of the importance of risk analysis and risk management to guarantee the predictability of the organization's performance in all aspects relevant to its stakeholders.

Entity-level and division-level Risk Maps that identify and illustrate short-, medium- and long-term risks have been implemented by the Group and are reviewed and updated annually.

For each risk identified, the Risk Map covers:

- detailed, specific description of the risk;
- probability of occurrence of the risk;
- impact of the risk should it materialize;
- mechanisms in place and actions taken to manage the risk;
- actions and mechanisms to be implemented;
- those responsible for risk's management.

The analysis of the Group's risks classifies them into four specific categories as described below.

It should be noted that the specific risks within these categories contemplate, among others, environmental, regulatory, labour, consumer-related aspects.

Strategic risks:

Uncertainties associated with the Company's strategy. They may have a significant impact on the Group or its divisions, so they are key aspects addressed by the Board of Directors, Delegate Committee, the Audit Committee and the Executive Committee.

Among the Group’s strategic risks are those related to consumption habits, customer concentration, the high-cost dependence on raw materials as the main production expense, and talent and knowledge management.

Emerging Risks:

They have an impact not only on our Group but also on the macroeconomic and microeconomic environment in general.

The emerging risks to which the Group is exposed include those related to economic uncertainty that could affect consumption, regulatory changes and the country risk in some locations where the Group operates.

Operational risks:

They generally arise internally and can potentially have a high and relevant impact on a company's capacity to achieve its business objectives.

The operating risks faced by the Group include those derived from delays in the implementation of investment plans.

Financial risks:

The financial risks faced by the Group include those related to the effects of foreign exchange, in view of its operations in a number of countries with currencies other than the euro and high exchange volatility.

Risk Maps are reviewed annually and updated accordingly:

- Identification of new risks;
- Reassessment of existing risks (in terms of impact and probability);

Update of actions carried out and identified actions pending implementation.

The Audit Committee reviews and approves the Risk Maps annually and they are distributed and reported to the Board of Directors.

3. Environmental matters

Integrated into the Sustainability Plan, environmental management is one of the pillars of the Group's business model, the cornerstone of which is compliance with current legislation in this area.

Furthermore, beyond strict compliance, actions are established to minimize environmental impact by optimizing the use of resources and promoting the transition to a circular economy.

As a reflection of this commitment, environmental protection represents one of the principles of action outlined in the Ethical Code and Professional Conduct Code (hereinafter referred to as the "**Ethical Code**").

To achieve an increasingly robust environmental management system, it is worth noting that, during the year 2025, the number of production plants certified according to international standards has continued to increase within the Group, as has been the case for more than a decade.

In terms of standardization, the policies and environmental systems implemented to date have enabled various plants within the group to achieve the highest certifications in accordance with some of the following international standards: ISO 14001:2015, ISCC PLUS, UNE-EN-15343, or to participate in platforms such as Ecovadis or Sedex.

In 2023, a review process of our global banking lines (loans, credits, *factoring* and *reverse factoring*) was initiated with the respective financial institutions, in order to qualify them as sustainable financing. This process continued during 2024, exceeding the target of 50% as of December 31, 2024.

During 2025, this objective has been exceeded, incorporating sustainability criteria in renewals and new formalisations. Annex IV includes the indicators that the Group has selected as a sample of its progress on this ESG improvement journey.

<u>ONE PLANET Platform</u>

In line with the initiative established in 2022 through the implementation of the internal ONE PLANET platform for the standardization of data related to environmental management, information on environmental indicators is collected. This platform ensures the reliability of the data, facilitates analysis, trend evaluation, and global monitoring of environmental performance, as well as progress toward fulfilling the objectives of the Sustainability Plan.

During 2025, continuing the work initiated in 2023, this tool has been optimized through the implementation of improvements tailored to the identified needs of each business area.

<u>Measurement of Life Cycle Analysis: Ecochain Software</u>

In 2022, Ecochain software was implemented, providing us with information about the various environmental impacts of our products, particularly emphasizing the carbon footprint and water footprint. It also offers a comprehensive life cycle analysis calculation tool. This information becomes an essential complement for the development of new products, reinforcing our strategy and commitment to both innovation and sustainability. During 2025, the database has been updated to Ecoinvent V.3.11, thus guaranteeing that we have the latest references for the impacts of our products.

Worldlex Tool

The Worldlex tool was integrated in 2019 due to its significant potential for identifying, controlling, monitoring, and evaluating legal requirements across various areas, including the environmental sector. Likewise, it allows the establishment and achievement of increasingly ambitious objectives by having a more integrated vision of the Group’s factories and activities, facilitating the identification of actions to prevent damage, as well as opportunities for improvement.

During the year 2025, follow-up audits were continued in plants that had not yet been verified from previous years, which allows for progress in ensuring compliance with requirements, thanks to the support provided by the tool and increasing the training of the teams responsible for its management.

A multidisciplinary group of professionals from the technical, quality, safety, and health areas, along with the sustainability department, ensures compliance with requirements and progress on environmental issues within the Group.

3.1 Pollution and climate change

The ever-growing concern for the effects of climate change and other types of pollution is resulting in the preparation of increasingly strict regulations to halt and minimize impacts. The Group has been tightening its environmental management requirements and organizing actions in an efficient and measurable way.

One of these actions involves measuring the Group's carbon footprint. In 2025, this measurement has continued to be carried out and improved for all the Group's factories.

In this sense, in terms of emissions, the main sources of greenhouse gases associated with the Group's activity correspond to the consumption of fossil fuels in the production plants (Scope 1) and their electricity consumption (Scope 2)[1]:

[1] Emissions have been calculated by applying the following emission factors to energy consumption of scope 1 and 2:
Scope 1: "UK Government GHG Conversion Factors for Company Reporting"
Scope 2: Climate Transparency / Association of Issuing Bodies (AIB) / US Environmental Protection Agency (EPA) for the 2023 data and update to IEA (International Energy Agency), except for Morocco and Russia, where DEFRA was used for the 2024 calculation due to lack of information.

	Emissions (tCO2eq) 2024	Emissions (tCO2eq) 2025
Scope 1	12.287	10.866
Scope 2	17.899	17.908
Total	**30.186**	**28.773**

As in previous years, a reduction in total CO2 emissions is observed, derived from a reduction in scope 1+2 in absolute value, mainly due to the increase in the use of renewable energy, as part of our strategy to fight climate change and an improvement in the production process. less demanding of this type of fuel.

In this area, it should be noted that, during 2025, all the Group's plants in Spain have maintained their operation with 100% energy from renewable sources through renewable origin guarantees. The certificates for the Coexpan Germany and Emsur USA and Poland plants have also been maintained. In support of the Group's decarbonization strategy, renewable consumption has been expanded to Coexpan-Emsur Brazil.

As for energy efficiency actions, some stand out, such as:

- Optimization of air conditioning systems and thermal oil circuits
- Change of lighting to LED system
- Modification of burner motors
- Use of digital printers
- Insulation of pipes with thermal insulation
- Technical improvements to industrial equipment and machinery to improve the efficiency of production processes, reducing the consumption of resources.
- During 2025, an RTO (Regenerative Thermal Oxidizer) has been replaced by an SRU (Solvent Recovery Unit) at the Emsur Madrid plant. With this investment, it is possible to reduce the consumption of Natural Gas in the processes, in addition to recovering the acetate used in the printing processes.

The environmental issues identification and assessment tool (Worldlex), the management platform ONE PLANET and the maintenance of plant certification according to the ISO 14001:2015 standard enable improved establishment of actions to reduce emissions and monitor the Group's environmental footprint.

In addition to greenhouse gases, the Group uses the available resources to identify, evaluate, and measure, whenever possible, the predominant environmental factors in each case and to establish and adopt appropriate preventive measures in accordance with the best available techniques. This includes controlling other forms of pollution, such as all types of emissions, spills, noise, and light pollution.

3.2 Circular economy and waste prevention and management

The Group is aware of the need to adapt the model for producing and managing resources, goods and services to a circular model in which waste reduction and reuse take precedence due to the closing of flows. For this reason, the Group leverages its available knowledge and resources to develop materials and improve processes that contribute to achieving this objective, as an integral part of the value chain.

Specifically, with circular economy as one of its fundamental pillars, the Sustainability Department collaborates closely with the R&D Department in the development of material and structures from an eco-design viewpoint, ranging from its origin (renewable raw materials, bioplastic or recycled materials) to its destination (recyclable / compostable materials) taking into account all phases of the life cycle.

In this regard, the activities carried out during 2024 in INNOTECH, the Group's open innovation and sustainability center that specializes in integral rigid and flexible packaging solutions to answer the industry's main challenges in terms of circularity and plastic recycling, must be highlighted.

Innotech, the Lantero Group's Open Innovation and Development centre, has carried out more than 600 projects, 2500 tests, 1,000 laboratory analyses and has received some 1,200 visits from its main stakeholders, such as customers, suppliers, universities, technology centres and entrepreneurs. Thanks to this activity, it has made more than 50 products available to the market, and adding to the effort made in communication, it has received numerous awards from prestigious associations and has generated a growing interest in the media and networks. In addition, it is being a point of reference for the sector in an environment in which Sustainability, regulatory changes and the geopolitical context are conditioning our operations.

Among these numerous projects, it should only be noted that, among the main objectives addressed within the circular economy, are the development of mono-material solutions; the characterization and development of recycled materials; participation in the development of eco-design and recyclability guides; sustainable barrier solutions to reduce food waste, etc. Some specific examples are the Reflexpack project, which has developed a flexible mono-material multilayer film, with a barrier and sterilizable, or the ReKeepEat, a resealable tray made entirely of PET, thus fulfilling a double objective: circularity and the reduction of food waste.

In the biomaterials section, INNOTECH works intensively on bio-based materials, with the aim of improving their compostable end of life, their recyclability or their functionality. The Greco and Be-Up projects, funded by the European Union, are examples of this.

Likewise, the Group's Operations Department is also working to enhance process efficiency aimed to reduce the generated waste and thus minimize environmental impacts by creating minimization plans and improving the final destination management of waste material.

Projects and initiatives

Aware of the need for collaboration from all links in the value chain, the Group actively participates in research projects along with various organizations and Technological Institutes, to improve waste recycling processes, carrying out concrete actions to help achieve objectives in this area.

As an example of this commitment, it is worth highlighting the renewal of the certification the ISCC Plus certification of the Coexpan Madrid, France and Mexico plants. This standard certifies the Group's responsible management of sustainability. Successfully passing the audit and obtaining the certificate allows the use of chemically recycled material (rPS and rPP) from mixed plastic and bio-based material under the mass balance model.

As a materialization of the sustainability plan in the area of circularity, we have maintained the certification for recycled material content UNE-EN 15343:2008 in our Coexpan Madrid, Montonate, and Germany plants, through external audits, verifying the correct traceability and incorporation of recycled material into the certified product.

Furthermore, in our ongoing commitment to the circular economy, we participate in functional barrier consortia for both rPS and rPET, as well as “Novel Technology” in accordance with Regulation 1616/2022 on recycled plastics in contact with food. The former under the guidance of SCS (Styrenic Circular Solutions) and the latter with PETcore. The various plants of the Group have been registered in the European Commission’s Register, and we are actively collaborating to advance the recognition of these processes as a safe new alternative for the incorporation of recycled material.

Another example of our commitment is the COESLA Project, where Coexpan has taken a further step in the commitment to the circularity of PS, through the development of a "Novel Technology" for the recycling of PS ready for food contact. This project involves a strong investment in the Coexpan Madrid plant.

Other relevant initiatives in which the Group participates include:

- CEFLEX: Emsur continues to actively collaborate as a member of the consortium of European companies that promotes the circularity of flexible packaging in different working groups.

- FPE: Emsur continues to participate as a member of the Flexible Packaging Europe association and has also taken an active role in its working groups on circular economy and sustainability during 2024.

- CHILEAN PLASTICS PACT: Coexpan participates in this initiative framed in the global network of the Plastics Pact launched by the Ellen MacArthur Foundation.

- SCS: Coexpan continues its activity on this platform that brings together different industry agents with the aim of increasing the circularity of styrene polymers.

- HOLYGRAIL 2.0: INNOTECH continues participating in this project whose objective is to demonstrate the technical feasibility of digital watermarks for the accurate classification of post-consumer packaging waste in the classification plants. An industrial test on flexible material was carried out in 2022 with a very positive result. The working group continues to make progress to be a benchmark technology in waste classification.

Food waste

Although our company does not work directly with food nor has cafeterias among its activities, our packaging solutions are predominantly aimed at the food sector. The preservation and conservation properties of our packaging are critical in the fight against food waste, as they help extend the shelf life of products and minimize food loss. These innovations ensure that food reaches consumers in better condition, thus contributing to waste reduction. As part of the value chain, we have a responsibility to contribute to the fight against food waste. In this chapter, it is worth mentioning again the ReKeepEat project, which with its resealable functionality and its different barrier levels, acts effectively against food waste. This solution has obtained various national and international recognitions, with awards such as CONAMA (National Environmental Congress), Liderpack or Packaging Europe among others.

3.3 Sustainable use of resources

Energy is a fundamental resource in the Group's business. During the years 2024 and 2025, energy consumption data were as follows:

	Energy consumption (GJ) 2024	**Energy consumption (GJ) 2025**
Gas	187.442	189.379
Diesel	2.112	2.363
Propane	9.359	9.963
Electricity	539.369	552.513
LPG	651	0
Total	**738.933**	**754.218**

The evolution of energy consumption data shows an increase in aggregate terms in 2025 compared to 2024. While, as indicated above, the actions implemented to increase the efficiency of processes and equipment result in an optimization of resources linked to electricity and diesel consumption, additional measures must be analyzed and evaluated to replicate this trend in the rest of the sources.

It is important to note that the Group's reach has been increased with the acquisition of Gráficas Salnés, as mentioned above. In addition, during 2025, all business units have produced more, which shows that the energy efficiency measures carried out by the plants are working, since it is not only an improvement linked to volume, but also to value-added products that require more industrial processes.

On the other hand, the evolution of the data referring to the raw materials with the highest consumption has been as follows[2]:

	Raw material consumption (t) 2024	**Raw material consumption (t) 2025**
Plastic resins	129.228	126.270
Paper and cardboard	53.624	42.072
Total	**182.852**	**168.342**

As part of the Group's Environmental Assessment, the waste generated during the years 2024 and 2025 is indicated below:

	Waste generated (t) 2024	**Waste generated (t) 2025**
Hazardous waste	1.871	1.828
Non-hazardous waste	24.010	23.038
Total	**25,881**	**24.866**

During 2025, the consolidation of the innovation projects developed in previous years has made it possible to improve production structures and stabilise processes, reducing the losses associated with the initial phases of development. This progress has been accompanied by the establishment of a culture aimed at reducing waste and more efficient waste management, with a greater reintroduction of viable materials into the production circuit. As a result, in 2025 there has been a reduction in the total volume of waste generated of 4% compared to 2024.

Projects related to waste reduction have continued to be promoted, such as improving waste segregation to enhance its flow through the installation of recycling bins in offices, thereby increasing awareness among everyone involved.

On the other hand, water consumption, despite not being a key resource in the Group's production processes, is monitored and has been included in the Group's improvement and conscientization plans. Specifically, water consumption in 2024 and 2025 was as follows:

	Water consumption (m3) 2024	**Water consumption (m3) 2025**
Total	**86.558**	**94.933**

During the year 2025 there has been an increase in water consumption, so a surveillance and control plan will be proposed to prevent this trend from continuing in the coming years. The

[2] In the EMSUR and LECA Units, the consumption of materials is reported, in COEXPAN and ESTELLA an estimate of the consumption of materials has been made from the purchases of materials made in the period.

responsible water management programs developed internally for each *site* are fundamentally based on efficiency in processes, improvement in maintenance controls and the enhancement of this resource. Training actions in this aspect will be reinforced to once again achieve a positive trend that implies a significant reduction in consumption.

3.4 Protection of biodiversity

The Group does not perform any activities in protected spaces or areas, so this aspect is considered to be immaterial as there is no direct impact on biodiversity.

In any case, our risk assessment takes into account that we do not engage in any new activities that could impact biodiversity, and it considers that all actions are aimed at protecting the environment, contributing globally to the protection of the planet and, therefore, biodiversity.

4. Social and personnel issues

From the social and people point of view in 2025 the strategic lines already defined for the period 2022 – 2024 have been strengthened, among which the following should be highlighted:

Commitment to Employment

For Grupo Lantero, its workers are the most valuable asset, a team of professionals committed to the company aims to build long-term relationships with clients and meet their needs through teamwork, operational excellence, and innovation.

The Group responds to this commitment by placing trust in people and focusing on stable, high-quality employment with a high percentage of permanent contracts, professionalization of roles, and a drive for continuous improvement.

Development of a Common Culture

In 2022, in line with the strategic plan, the project to build a common culture with which all employees can feel identified and recognized, which generates opportunities for greater understanding and collaboration, which helps us live the same values and which unites us to be more competitive and resilient in the market in which we operate was launched.

In 2025, a new values campaign has been launched, which has occupied a very important place in the corporate communication plan. This campaign has reached all workplaces, encouraging all employees to make these values their own. In parallel, workshops have been developed where professionals have had the opportunity to reflect and exchange experiences on the importance of being examples of these values in their daily professional activities.

Throughout the year, various meetings have been held among different businesses and geographical areas with the aim of promoting common initiatives and building stronger, more lasting relationships among the teams.

We have continued to strengthen cross-cutting projects with great impact at both operational and functional levels, as well as the implementation of common systems, processes, procedures and policies that help us create a common language and vision.

Talent Management

Talent is a fundamental pillar in the effective management of the business and in the development of the company's strategy. We are an organization that stands out for its strong technical knowledge combined with great customer orientation and service.

From the point of view of talent management, we focus on the following main objectives:

- Identify, value and differentiate the talent we have in the organization, which allows us to guide professionals according to their abilities and strengths, as well as create succession plans that ensure business continuity and sustainability.

- Offer opportunities for development and professional growth through performance assessment, internal promotion, mobility between countries and departments or functions, participation in projects or the assumption of new responsibilities.

- Attract external talent that allows us, on the one hand, to incorporate young professionals who, taking their first steps in the business world, can become the future of the company and, on the other hand, consolidated professionals who provide us with knowledge, methodologies and complementary good practices to those we already have.

- Retain talent through a motivating and challenging professional project, fair and competitive economic conditions and a safe, respectful and trustworthy work environment.

Throughout 2025, the talent initiatives launched in previous years have been consolidated, expanded, and extended to more geographical areas. Notably, there has been a concerted effort to engage with young professionals, either through collaborations with educational institutions or employment fairs, with the aim of raising awareness of the company while also understanding the interests and motivations of students.

Also in 2025, **Talent Connect** was launched, Grupo Lantero's internal referral program that promotes the active participation of employees in attracting talent aligned with the Group's values. It allows you to recommend candidates for open positions, reinforcing the culture of belonging, commitment and diversity. The program contributes to the strengthening of the employer brand and the sustainable growth of the Group.

4.1 Employment

The Group's workforce as of December 31, 2025 has 2,580 workers, which represents an increase mainly due to the incorporation of Gráficas Salnés into the Lantero Group, this reinforces our solidity as a company and our commitment to quality employment and the search for optimization and efficiency.

The data related to the Group's workforce at year-end by gender, age group, country and professional group are reported below:

	Employees by gender	
	2024	**2025**
Men	1.851	1.884
Women	662	696
Total	**2.513**	**2.580**

	Employees by age	
	2024	**2025**
<30	253	279
30-50	1.576	1.550
>50	684	751
Total	**2.513**	**2.580**

	Employees by country	
	2024	**2025**
Spain	1.060	1.122
France	381	367
Germany	59	55
Italy	77	78
Russia	295	327
Poland	78	70
Brazil	69	77
Chile	222	219
Mexico	171	169
USA	36	34
Morocco	65	61
United Arab Emirates	0	1
Total	**2.513**	**2.580**

Starting this year, the data will be reported *by the management level*, instead of the structure used previously.

	Employees by Management Level

	2024	**2025**
1. Executive Director	11	11
2. Director	34	36
3. Manager	139	150
4. Department Chief	172	174
5. Specialist	445	462
6. Supervisor	106	109
7. Operator	1.603	1.631
8. Intern	3	7
Total	**2.513**	**2.580**

The data relating to the total number and distribution of employment contract modalities at the end of the fiscal year are reported below:

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**2.484**	**41**	**2.525**	**51**	**4**	**55**

The data relating to this indicator for 2024 are included in Annex I.

The following is the annual average in 2025 of employment contract modalities, broken down by gender, age group and professional group:

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Men	1.851,2	12,6	1.863,8	18,4	3,8	22,2
Women	640,8	30,8	671,6	15,7	1,5	17,1
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

Indefinite contracts	**Temporary contracts**

	Full-time	Part-time	Total	Full-time	Part-time	Total
< 30	227,5	0,7	228,2	12,7	5,3	18,0
30-50	1.515,1	33,0	1.548,1	15,2	0,0	15,2
>50	749,4	9,7	759,1	6,2	0,0	6,2
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
1. Executive Director	11,0	0,0	11,0	0,0	0,0	0,0
2. Director	34,3	0,2	34,5	0,0	0,0	0,0
3. Manager	145,8	0,0	145,8	0,0	0,0	0,0
4. Department Chief	169,9	1,6	171,5	0,0	0,0	0,0
5. Specialist	430,3	25,5	455,8	8,8	0,0	8,8
6. Supervisor	114,2	0,0	114,2	1,0	0,0	1,0
7. Operator	1.586,5	16,1	1.602,6	23,3	0,8	24,1
8. Intern	0,0	0,0	0,0	1,0	4,5	5,5
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

The data related to this indicator and its calculation method for 2024 are included in Annex II.

The data and evolution relative to the Group's workforce at the end of the fiscal year in relation to employees with disabilities is reported below:

	Employees with disabilities	
	2024	**2025**
Total	**43**	**45**

In line with its commitment to **diversity, equal treatment and non-discrimination**, Grupo Lantero is developing the **Iguales Program**, an initiative aimed at promoting the **inclusion of people with disabilities** in the workplace. The programme, managed by a specialised external entity, offers **voluntary, confidential and independent** support, contributing to the elimination of barriers and progress towards a **more diverse and inclusive** work environment.

The data related to the Group's workforce are reported below in relation to the number of layoffs that occurred during 2024 and 2025 by gender, age group and professional group:

	Layoffs by sex	
	2024	**2025**
Men	85	98
Women	12	11
Total	**97**	**109**

	Layoffs by age	
	2024	**2025**
<30	16	17
30-50	50	68
>50	31	24
Total	**97**	**109**

	Layoffs for Professional Group	
	2024	**2025**
1. Executive Director	0	0
2. Director	0	1
3. Manager	3	3
4. Department Chief	6	3
5. Specialist	8	13
6. Supervisor	7	6
7. Operator	73	83
8. Intern	0	0
Total	**97**	**109**

The analysis of the wage gap in the Group, by *management level*, is reported below:

	Wage gap[3]	
	2024	**2025**
1. Executive Director	9%	-4%
2. Director	15%	23%
3. Manager	29%	30%
4. Department Chief	12%	10%
5. Specialist	16%	19%
6. Supervisor	19%	-4%
7. Operator	25%	27%
8. Intern	38%	-55%

With regard to the evolution of the salary gap data, some variations can be seen up and down according to the professional groups, the most relevant being the change in trend in the Executive Director and Supervisor groups, where the gap is negative. On the other hand, in the group of Directors the gap has increased by 8 percentage points.

In 2025, the accrual of long-term remuneration for key personnel of the group is included, which explains relevant variations compared to 2024.

The company continues to work on reducing the gender pay gap by providing equal opportunities for access to jobs, adhering to principles of internal equity in compensation, and valuing the performance and contribution of each employee regardless of their gender.

4.2 Organization of work

At Grupo Lantero we maintain a commitment to our employees favouring work-life balance, facilitating flexibility at work, considering the special circumstances and needs of each employee.

In this regard, we encourage the co-responsible exercise of childcare by both parents and in the year 53 workers (26 men and 27 women) have enjoyed maternity and paternity leave.

Within the Group, we maintain the concern to favor labor disconnection despite not identifying a risk in the area. We want our employees to work in a healthy environment and enjoy free time so that they effectively perceive this conciliation environment.

4.3 Health and safety

[3] The wage gap has been calculated using the following formula: 1- Female Male Ratio, based on the workforce at the end of the year. The Female Male Ratio has been calculated through the following formula: (Average Female Salary / Average Male Wage) *100. The wage gap has been calculated taking the workforce at the end of the year as a reference.

Health and safety are one of our corporate values, which shows the importance we attach to this matter. Our system in this matter is based on three pillars:

1. People
2. Industrial safety
3. Health and Safety management system

During 2025, it is worth highlighting the investments that have been made in different production plants to reinforce our safety standards. The most notable initiatives are as follows:

- Creation of a new Health and Safety governance model that ensures the vision, mission, and strategies permeate all levels of the organization. At the same time, performance, best practices, and support needs are scaled up from our operations.

- Regulatory monitoring program across all facilities and production lines, through which we track compliance with current health and safety, occupational safety, environmental, and food safety regulations. This program also ensures that we stay informed about changes in legal requirements in our sector and enables us to generate action plans for future compliance.

- Fire Protection Project, in which a white paper has been created to reference the Group's fire protection standards. As a result, we have audited our factories to understand the extent to which they comply with these standards, and an implementation plan has been developed based on a clear prioritization of the business, considering fire risk assessment and business value.

- Improvement of the Health and Safety event reporting process by standardizing classification, reinforcing reporting times, investigation, and sharing of lessons learned. The focus is especially on training in root cause analysis methodologies to mitigate recurrence.

- Change of platform from ONE Safety to 6 Conecta; where we went from a platform, such as ONE Safety, designed by our Group, solely to report H&S events, make monthly data reports and action plans, to 6 Conecta, which is a software designed to digitize the entire H&S system, covering different needs of the management system such as: reports, risk assessment, employees (PPE, periodic medical examination – health surveillance programs, training), tasks, machines, handling of chemical products, etc. This new platform helps us simplify our process and is connected to our HR platform, Workday.

- New indicators have been implemented to measure our group's performance at H&S.

Additionally, at corporate level, the foundations of the current Management System are being strengthened by reviewing existing procedures and improving work tools in order to create a sustainable and solid Safety Culture.

In 2025, together with the change in the classification of health and safety events, a change was made in the Group's indicators, explained in the following table:

<table>
<tr><th colspan="3">Changes in Health and Safety Indicators</th></tr>
<tr><th>Items</th><th>2024</th><th>2025</th></tr>
<tr><td>Number of total accidents (with and without sick leave)</td><td>No. of Accidents with sick leave, without sick leave (registered) and Occupational Diseases. The Panel does not consider for the calculation of this indicator accidents classified as "First Aid and In Itinere". Only accidents of own employees.</td><td>No. of recordable accidents: fatalities, permanent disability, restrictions or changes of work due to accidents, medical treatment and occupational diseases. The Panel does not consider for the calculation of this indicator accidents classified as "First Aid and In Itinere". The registrables of own and temporary employees (directly supervised by the Group) are counted.</td></tr>
<tr><td>Recordable Accident Frequency Index (RIR)</td><td>No. of accidents during working hours (with sick leave, without sick leave and first aid) / No. of hours worked* 1,000,000. This index refers to the frequency of accidents. The Group does not consider for the calculation of this indicator accidents classified as "Occupational Diseases and In Itinere</td><td rowspan="2">TRIR (Total Recordable Incident rate):
No. of recordable accidents: fatalities, permanent disability, work restrictions or change of job due to an accident at work, medical treatment and Occupational Diseases / No. of actual hours worked*200,000 (excluding commuting accidents)
Differences:
· We now have only one frequency indicator
· We account for both own and temporary employees
· We include occupational diseases
· Multiplication factor is per 200,000
Calculation of this indicator in 2024 with the following assumption: All accidents without sick leave were considered Medical Treatment.</td></tr>
<tr><td>Sick Leave Accident Frequency Index (LTCR)</td><td>No. of accidents with sick leave / No. of hours worked* 1,000,000. This index refers to the frequency of accidents. The Group does not consider for the calculation of this indicator accidents classified as "Occupational Diseases and In Itinere</td></tr>
<tr><td>Severity Index (SR)</td><td>No. of days not worked due to an accident with sick leave and occupational disease / No. of total hours worked * 1,000. This index refers to the accident severity index. The Group does not consider for the calculation of this indicator the accidents classified as "Accidents without sick leave, First Aid and In Itinere"</td><td>No. of days not worked due to an accident with sick leave and occupational disease / No. Total hours worked *200,000. This index refers to the accident severity index. The Panel does not consider accidents classified as In Itinere for the calculation of this indicator. Only the multiplication factor changes. Only lost days of own employees.</td></tr>
</table>

	Accident Rates 2025		
	Men	Women	**Total**
Number of total accidents (with and without sick leave)	95	25	**120**
Total Recordable Incident Rate (TRIR)	4,95	3,46	**4,54**
Severity Index (SR)	171,50	55,92	**142,28**

The data relating to these indicators, their method of calculation and their value in 2024 are included in Annex III. To maintain comparability between the two years, the data for 2024 have been recalculated following the same criteria as in 2025.

In 2025, there has been an 18% decrease in recordable accidents compared to 2024, which is a very positive trend. With respect to the TRIR, which is our frequency index, a decrease of 17% was obtained, which indicates that the actions that began to be developed in 2024 and have been continued in 2025 are being effective.

The severity index remains in line with the previous year.

To lower the severity index, we must work on machine safety and make an even greater effort in the awareness and training of workers to bring these figures back to a downward trend.

During 2025, as in previous years, no fatal accidents have been recorded at the Group's facilities.

In relation to absenteeism, the number of hours of absenteeism for the year is reported below:

	Total (h) 2024	**Total (h) 2025**
Number of hours of absenteeism	**266.833,6**	**276.057,5**

4.4 Labor relations

The Group maintains a strong commitment to the legal representatives of the workers, guaranteeing freedom of association, respecting the applicable agreement in each country or, failing that, the current legislative framework on this matter.

For all the countries in which there are legal provisions, all our employees are covered by the collective agreement associated with the business permit granted to the company (graphic arts, chemicals, etc.), as reflected in the following table:

	Employees covered by collective bargaining agreement (%)	
	2024	**2025**
Brazil	100%	100%
Spain	100%	100%
France	100%	100%
Italy	100%	100%
Mexico	81%	98%

4.5 Training

Learning and training continue to be key elements for updating and developing employees in a dynamic and changing context contributing to the strengthening of an environment of innovation and continuous improvement. The hours of training have increased by more than 30% between exercises, demonstrating the Group's commitment to involvement with its employees.

The total number of training hours are shown below by professional group:

	Training hours (h)	
	2024	**2025**
1. Executive Director	69	8
2. Director	311	856
3. Manager	2.935	3.571
4. Department Chief	5.444	7.080
5. Specialist	9.204	10.405
6. Supervisor	3.142	6.850
7. Operator	17.532	21.823
8. Intern	72	53
Total	**38.709**	**50.646**

4.6 Equality

The commitment to equality is maintained, reflected within the Principles of the Code of Ethics, specifically, in the "Non-discrimination" section, which establishes that the Group promotes equal treatment between men and women in what is refers to access to employment, training, the promotion of professionals and working conditions.

The Group's management ensures compliance with this principle through the complaints channel, a tool for reporting situations that may be understood as discrimination of any kind, as well as through the human resources department and its close contact with employees.

During 2025, progress has been made in the area of equality with the implementation and monitoring of the plans in place.

5. Human rights

The Group has made an explicit, public commitment to respect and promote human rights in all the territories in which it operates, paying particular attention to compliance with laws on child and forced labor. This commitment is included in the conduct rules and guidelines of the Group's Code of Ethics and any breach in respect of Human Rights can be reported through the Group's whistleblower channel.

The Group received no reports of infringements of the UN Universal Declaration of Human Rights in any of the countries in which it operated during 2025.

The Group would apply the disciplinary measures stipulated in our Code of Ethics to any human rights violation.

6. Corruption and bribery

Ethics constitute an essential pillar for the proper functioning of the Group's business activities. For this reason, various policies and mechanisms have been implemented to ensure that all employees of the Group act with integrity and according to the ethical principles established by Management. Consequently, the actions undertaken by the Group are based on an attitude of respect, professionalism, honesty, and integrity toward all stakeholders.

The Group has implemented and communicated the following rules and policies relating to the correct attitude to be adopted by our professionals in their activities:

Code of Ethics

The aim is to identify the values and principles that must guide all professional conduct in all the Group companies, in the course of business.

This document is the specific expression of our culture and our ethical values. It contains guidelines on conduct and behaviour, reaffirming our wish to keep up the highest standards of transparency and integrity.

The Code of Ethics is mandatory for all the Group's employees, irrespective of their company, hierarchical level and geographic or functional location.

Among its content, the Group's Code of Ethics defines the following aspects:

- ethical values that will guide our activities;
- expected conduct with our significant stakeholders;
- specific principles and behaviour expected with stakeholders;
- mechanisms to enforce the Code of Ethics and channels in place to report any infringements.

The following principles are reflected in our Code of Ethics:

- commitment to Human rights and employee rights;
- compliance with the law;
- environmental protection;
- health and safety;

- work-life balance;
- non-discrimination;
- data protection;
- recruitment and training;
- suppliers;
- customers;
- international trade controls;
- combating corruption and bribery;
- competitors;
- conflicts of interest;
- company's resources;
- fraud;
- confidential information.

The Code of Ethics is officially communicated to all the Group's employees through informative sessions held to address its content and the whistleblower procedure to be followed if necessary. All new joiners are also provided with this communication.

During 2025, it is worth highlighting the sending of a new communication to all employees reinforcing the need to comply with the Code of Ethics and the rest of the internal policies of Grupo Lantero.

Policy on gifts and invitations

As part of the Group's commitment to safeguard both ethical behaviour and its reputation and image, a policy on gifts and invitations has been defined to assure exemplary conduct by employees.

Conflict of interest policy

The Group has also prepared a conflict of interest policy including the actions or behaviour that could create an actual or apparent conflict of interest and laying down the procedures to be followed in such cases.

Whistleblower Channel

To ensure that all Group employees act with integrity and in accordance with the defined ethical principles, a whistleblower channel has been established. This channel serves as a tool for reporting any potential irregularities, breaches, or behaviour contrary to ethics, legality, and the standards set forth in the Code of Ethics. This channel is available to all employees and third parties.

The Director of Legal Advisory and Regulatory Compliance at Grupo Lantero is designated as the person responsible for managing this whistleblower channel.

Likewise, the Director of Legal Advice and Regulatory Compliance of Grupo Lantero maintains a record book of the information and communications received through the Whistleblower Channel and the internal investigations to which they have given rise.

Criminal Risk Prevention Plan

This new plan, which replaces the plan approved in 2019, includes the new potential criminal risks that, in response to the activity of Grupo Lantero, could materialize, also establishing policies and procedures for their mitigation.

The Director of Legal Advice and Regulatory Compliance of Grupo Lantero is responsible for the review, monitoring and implementation of the Criminal Risk Prevention Plan.

7. Social Responsibility

7.1 Commitment to sustainable development

In order to manage the social impacts of our activities, the Group promotes dialogue with stakeholders to identify actions that can favor sustainable development.

The Group's main lines of action in this field are as follows:

- Promotion of local development by hiring local people or selecting local suppliers, provided this is possible in view of the post and required specifications; Support for professional training institutes, universities and employment services by hiring students for practical training who often go on to become employees;

- Social inclusiveness through collaboration with non-profit foundations to hire students with social inclusion difficulties for job training;

- Social collaboration by promoting actions to allow non-financial donations;

- Volunteer actions that provide social and environmental benefits that promote the integration of employees in the corporate social action strategy.

On the other hand, it should be noted, as in the previous years, that during 2024 the most relevant actions in the social field were developed within the framework of collaboration with the Tornillo Foundation signed during 2019. This common collaboration framework proposes to promote our contribution to the construction of a better society through projects focused on three areas of action: employment, training and social action. In addition, the actions were extended by living a very special day in the Sierra de Madrid, with the help of ReTree, where employees of the Group, together with their families, planted 300 trees. At Coexpan France, a collaborative waste collection initiative was carried out to reduce environmental impact. In the case of Eximpack, an action was taken to plant trees in its facilities, promoting environmental awareness among employees and their families.

The actions carried out during 2025 are detailed below:

- A total of 8 students carried out non-work placements: 6 at Emsur (2 students from the 1st year of FPB in Electricity, 2 students from the 1st year of FPB in Computer Science and 2 students from the 1st year of Administrative Services), 1 at Leca Graphics (from the 2nd year of FPB in Electricity) and 1 at Coexpan (from the 2nd FPB in Electricity).
- Volunteering in figures: in 2025 there has been a substantial increase in volunteering activity. 19 volunteers have participated in 8 volunteering actions, adding up to a total of 19 hours of training for 124 students. This training is focused on areas that will be most useful for their professional future: business media plan, market analysis, *networking* and *mentoring* in entrepreneurship. In addition, visits were made to the plants in Madrid to complete the practical training of the students.

7.2 Partnership or sponsorship actions

Given the Group's presence in various countries, the following are some of the partnerships with which the Group collaborates:

- AECOC
- AGM: Association of Graphic Arts of Madrid
- AINIA technology centre
- AIMPLAS: Plastic Technology Institute
- ANAIP: Spanish Association of Plastic Industries
- ASPACK: Spanish Association of Manufacturers of Containers, Packaging and Processing of Cardboard
- ASIPLA: Association of Plastic Industries of Chile
- BEAUTY CLUSTER: cluster association, integrated into the value chain of the cosmetics, perfumery and personal care industry
- CEN: Navarre Business Confederation
- CEFLEX
- CICLOPLAST
- EUPC: European Plastic Converters
- EUROPEAN BIOPLASTICS: European Association of Bioplastic Materials
- FLEXIBLE PACKAGING EUROPE European Association of Flexible Packaging.
- GRAPHISPACK: Printers' Industry Association
- ITENE: Technological Institute of Packaging, Transport and Logistics
- PACKAGING CLUSTER: Sectoral association based in Catalonia

- PACKNET: Spanish Packaging Technology Platform
- PET SHEET EUROPE: European manufacturers of PET film & foil
- PETCORE: Association representing the PET value chain in Europe
- PLASTIC PACT CHILE
- SEDEX
- SCS: Styrenic Circular Solutions

It is noteworthy that, in 2024, the Group made donations to non-profit foundations amounting to €121,593, which increased to €145,200 in 2025, which represents an increase of almost 20%.

7.3 Subcontracting and suppliers

When purchasing and subcontracting services, besides efficiency and the fulfilment of industry standards, the Group prioritizes the observance in the supply chain of our values and requirements in relation to health and safety, environment, worker's rights, respect for human rights, ethics and integrity.

This priority included in our Code of Ethics will be incorporated into the management of our main suppliers over the next two years, through internationally recognized responsible management platforms that evaluate and promote sustainability in the supply chain, ensuring good practices in the matter. environmental, social and economic or by incorporating these standards in the general conditions of purchase.

In addition, our Code of Ethics requires our employees to ensure that supplier selection processes are objective, impartial and transparent.

7.4 Consumers

Although consumers are not direct customers, the Group is aware of the importance of health and safety and has the following measures in place:

- Certification under international food safety standards for all the plants that produce materials which come into direct contact with food (BRC Packaging, ISO 22000), thus assuring safety and compliance with prevailing food safety legislation;

- Solid quality management systems covering claims management procedures and preventive and corrective actions. This assures the fast and reliable registration, analysis, resolution and containment of any departure from applicable standards.

7.5 Tax information

The total tax on profits paid by the Group in 2025 is €7,178,087. In 2024, the amount of income tax paid was €6,426,557.

The public subsidies received in the 2025 financial year amount to €143,859. In the 2024 financial year, this amount amounted to €672,519.

8. Regarding the Non-Financial Statement - Table required by Law 11/2018 of December 28

In this NFS, the Group fulfils the requirements of the Non-Financial Information Law. The contents are prepared in accordance with the Global Reporting Initiative (GRI) sustainability reporting framework as a reference, trying to adapt them to the reality of its business model and activity.

In this NFS, the Group has carried out an internal materiality analysis that has taken into account the context and regulation of the sector, as well as the most relevant issues for its stakeholders, trends sectors and the best practices to determine which non-financial aspects are relevant for the Group, which has made it possible to identify the most relevant aspects on which to inform its stakeholders, as well as to respond to non-financial information requirements based on current regulation. For all those aspects that have been considered non-material for the organization, this report addresses its management approach, but does not provide detailed information on key KPIS or other quantitative indicators, as they are not considered representative of the Group's activity.

Set out below is the table required by the Non-Financial Information Act, the purpose being to indicate which section of this NFS meets the requirements of the Act and to identify which reporting standard has been applied for this purpose. Specifically, this GRI content index shows which pages of the NFS relate to each of the reporting areas identified by the Non-Financial Information Act, the GRI index used and any omissions with respect to the content covered by those indicators as per the model indicated below.

Contents	Section	Associated GRI Index
Business model		
- Business environment and business model	1.1; 1.2.	2-1; 2-6
- Markets in which the company operates	1.3.	2-1; 2-6
- Objectives and strategies	1.4.	2-1; 2-6
- Factors and trends affecting business	1.4.	2-1; 2-6
- Policies	1; 2; 3; 4; 6;	2-23; 2-24; 3-3
- Risks	2.	413-1; 3-3

Contents	Section	Associated GRI Index
Environmental matters		
Global		
- Effects of the company's activities on the environment and health and safety	3.	3-3
- Precautionary principle, the amount of provisions and guarantees for environmental risks	3.	2-23
- Resources devoted to preventing environmental risks	3.	2-23
Pollution		
- Measures associated with carbon emissions	3.1.	3-3
- Measures associated with light pollution, noise and other pollution	3.1.	3-3
Circular economy and waste prevention and management		
- Initiatives aimed at promoting the circular economy	3.2.	3-3
- Measures associated with waste management	3.2.	306-2
- Actions to combat food waste	3.2.	3-3
Sustainable use of resources		
- Water: consumption and supply	3.3.	303-5
- Raw materials: consumption and measurements	3.3.	301-1; 3-3
- Energy: consumption, measures and use of renewables	3.3.	302-1; 3-3
Climate change		
- Greenhouse gas emissions	3.1.	305-1; 305-2
- Climate change adaptation measures	3.1.	3-3

- Emission reduction targets	3.1.	3-3
Biodiversity		
- Preservation measures	3.4.	3-3
- Impacts on protected areas	3.4.	304-2
Social and personnel issues		
Employment		
- Total number and distribution of employees by sex, age, country and occupational group	4.1.	2-7
- Total number and distribution of employment contract modalities	4.1.	2-7
- Annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional group	4.1.	2-7; 405-1
- Number of dismissals by sex, age and professional group;	4.1.	401-1
- Wage gap, the remuneration of equal or average jobs in society	4.1.	405-2
- Work disconnection policies	4.1.	3-3
- Employees with disabilities	4.1.	405-1
Organization of working time		
- Organization of work	4.2.	3-3
- Number of hours of absenteeism	4.3.	403-9; 403-10
- Measures for family reconciliation	4.2.	3-3
Health and safety		
- Occupational health and safety conditions	4.3.	3-3
- Occupational accidents, in particular their frequency and severity	4.3.	403-9

- Occupational diseases, disaggregated by sex	4.3.	403-10
Social Relationships		
- Organisation of social dialogue	4.4.	3-3
- Percentage of employees covered by collective agreement by country	4.4.	2-30
- Balance of collective agreements in occupational health and safety	4.4.	403-4
- Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation.	4.4.	3-3
Training		
- Policies implemented in the field of training	4.5.	3-3
- Total number of training hours by professional category	4.5.	404-1
Universal accessibility for people with disabilities	4.1; 4.6.	3-3
Equality		
- Measures adopted to promote equality, equality plans and non-discrimination policy and diversity management	4.6.	3-3
Human Rights		
- Human rights due diligence procedures and, where appropriate, mitigation, management and redress	5.	3-3; 2-23; 2-26
- Complaints of human rights violations	5.	406-1
- Promotion and enforcement of ILO conventions related to freedom of association and collective bargaining	5.	407-1
- Elimination of discrimination in employment, forced or compulsory labour and child labour.	5.	3-3; 409-1; 408-1

Corruption and bribery		
- Measures taken to prevent corruption and bribery;	6.	2-23; 2-26; 3-3
- Anti-money laundering measures,	6.	205-2; 3-3
- Contributions to foundations and non-profit entities.	6.	413-1
Society		
The company's commitments to sustainable development		
- Impact of the company's activity: employment, local development, local populations and on the territory;	7.1.	413-1; 203-1
- Dialogue with the local community	7.1.	2-29
- Partnership or sponsorship actions.	7.2.	2-28
Subcontracting and suppliers		
- Inclusion of social, gender equality and environmental issues in procurement policy	7.3.	2-6
- Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	7.3.	2-6
- Monitoring and audit systems and their results	7.3.	3-3
Consumers		
- Measures for the health and safety of consumers;	7.4.	3-3
- Complaint systems, complaints received and resolution of the same.	7.4.	3-3
Tax Information		
- Taxes on benefits paid	7.5.	3-3
- Public subsidies received	7.5.	201-4

Annex I: Evolution of the data related to the total number and distribution of employment contract modalities 2025 – 2024

The data on the total number and distribution of employment contract modalities at the end of the 2024 financial year are reported below:

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**2.427**	**36**	**2.463**	**47**	**3**	**50**

The data on the total number and distribution of employment contract modalities at the end of the 2025 financial year are reported below:

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**2,484**	**41**	**2,525**	**51**	**4**	**55**

Annex II: Evolution of the average data of employment contract modalities 2025 – 2024

The annual average in 2025 of employment contract modalities is reported below, broken down by sex, age and professional group:

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Men	1.851,2	12,6	1.863,8	18,4	3,8	22,2
Women	640,8	30,8	671,6	15,7	1,5	17,1
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
< 30	227,5	0,7	228,2	12,7	5,3	18,0
30-50	1.515,1	33,0	1.548,1	15,2	0,0	15,2
>50	749,4	9,7	759,1	6,2	0,0	6,2
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
1. Executive Director	11,0	0,0	11,0	0,0	0,0	0,0
2. Director	34,3	0,2	34,5	0,0	0,0	0,0
3. Manager	145,8	0,0	145,8	0,0	0,0	0,0
4. Department Chief	169,9	1,6	171,5	0,0	0,0	0,0
5. Specialist	430,3	25,5	455,8	8,8	0,0	8,8
6. Supervisor	114,2	0,0	114,2	1,0	0,0	1,0
7. Operator	1.586,5	16,1	1.602,6	23,3	0,8	24,1
8. Intern	0,0	0,0	0,0	1,0	4,5	5,5
Total	**2.492,0**	**43,4**	**2.535,4**	**34,1**	**5,3**	**39,4**

The annual average in 2024 of employment contract modalities is reported below, broken down by sex, age and professional group:

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Men	1.856,5	10,7	1.867,2	25,3	2,1	27,4
Women	624,5	26,1	650,6	21,7	1,4	23,1
Total	**2.481,0**	**36,8**	**2.517,8**	**47,0**	**3,5**	**50,5**

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
< 30	235,4	0,7	236,1	18,5	3,5	22,0
30-50	1.553,7	29,1	1.582,8	25,9	0,0	25,9
>50	691,9	7,0	698,9	2,6	0,0	2,6
Total	**2.481,0**	**36,8**	**2.517,8**	**47,0**	**3,5**	**50,5**

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
1. Executive Director	10,7	0,0	10,7	0,0	0,0	0,0
2. Director	32.0	0,4	32,4	0,0	0,0	0,0
3. Manager	138,8	0,0	138,8	0,0	0,0	0,0
4. Department Chief	170,5	3,0	173,5	0,0	0,0	0,0
5. Specialist	412,4	19,5	431,9	10,9	0,5	11,4
6. Supervisor	107,8	0,0	107,8	1,0	0,0	1,0
7. Operator	1.608,8	13,9	1.622,7	35,1	0,0	35,1
8. Intern	0,0	0,0	0,0	0,0	3,0	3,0
Total	**2.481,0**	**36,8**	**2.517,8**	**47,0**	**3,5**	**50,5**

Annex III: Evolution of accident rate data 2025 – 2024

	Accident Rates 2025		
	Men	Women	**Total**
Number of total accidents (with and without sick leave)	95	25	**120**
Total Recordable Incident Rate (TRIR)	4,95	3,46	**4,54**
Severity Index (SR)	171,50	55,92	**142,28**

	Accident Rates 2024		
	Men	Women	**Total**
Number of total accidents (with and without sick leave)	131	15	**146**
Total Recordable Incident Rate (TRIR)	6,70	2,12	**5,48**
Severity Index (SR)	147,66	125,83	**142,10**

To maintain comparability between the two years, the data for 2024 have been recalculated following the same criteria as in 2025.

Annex IV: ESG Strategy Progress Indicators

In its commitment to advancing measures to improve the Group's ESG strategy, two control indicators have been selected.

KPI1: CO2eq Emission Intensity (Scope 1+2)

This indicator is formulated as the ratio of the company's total emissions (Scope 1+2) to an activity factor.

In the case of the Group, the selected activity factor is the gross margin, as it reflects the economic activity of the group while eliminating the significant dependency on raw material costs, which is crucial in the packaging sector.

Therefore, the KPI is formulated as follows:

$$\text{GHG Intensity (Scope 1+2)} = \frac{tnCO_{2equ}(scope\ 1+2)}{Margen\ Bruto\ (MMPP)}$$

Annuity	2022	2023	2024	2025
GHG Intensity KPI	1.74 E-04	1.49 E-04	1.08 E-04	0.99 E-04
% cumulative reduction vs. base year	Base Year	**14,36**	**37,71**	**56,89**

The 2022 value is provided as it serves as the baseline year for measuring progress.

The second indicator aims to reflect progress in social aspects, so the effort made by the company in training its employees has been selected.

KPI2: Training effort

This indicator is formulated as the ratio of the total training hours provided within the group during the evaluated year to the total number of employees the Group has in that year of activity

$$\text{Training effort} = \frac{Horas\ totales\ formación}{Número\ total\ de\ empleados}$$

Annuity	2022	2023	2024	2025
KPI training effort	14,05	16,89	15,40	19,63
% cumulative increase vs. base year	Base Year	**20,21**	**9,6**	**39,71**

The value for 2022 is indicated, as it is the base year for measuring progress.

Appendix V: Grupo Lantero Corporate Structure

The following are the operating companies that are subsidiaries1 of Laninver SHC, S.L.U:

Company Name	Location	Participation %
Coexpan, S.A.U.	Spain	100,00%
Coexpan France, S.A	France	97,46%
Formplast, S.A.S.	France	97,46%
FSP, S.A.S	France	100,00%
Coexpan Deutschland	Germany	100,00%
Coexpan Montonate S.R.L.	Italy	100,00%
Coexpan Brasil Embalagens LTDA	Brazil	100,00%
Coexpan Chile. S.A.	Chile	100,00%
Coexpan Mexico S.A. de C.V.	Mexico	100,00%
Ekstruzionnie Technologii	Russia	100,00%
Emsur Macdonell, S.A.U.	Spain	100,00%
Emsur Saymopack, S.L.U.	Spain	100,00%
SPO, S.A.S.	France	100,00%
Emsur Polska Spolka Z.O.O.	Poland	100,00%
Emsur México, S.A. de C.V	Mexico	100,00%
Emsur USA, LLC	USA	100,00%
TD Eximpack- Rotoprint, LLC	Russia	75,00%
Innotech Coexpan Emsur, S.L.	Spain	100,00%
Leca Packaging, S.A. U.	Spain	100,00%
Gráfiques Argent, S.A. U.	Spain	100,00%
Gráficas Salnés, S.L.	Spain	75,00%
Imprimepel, S.A.	Morocco	100,00%
Lomesa	Spain	92,31%
Gráficas Estella, S.L.	Spain	92,31%
Estella Packaging, S.L.U.	Spain	92,31%
Rotartivas Estella, S.L.U	Spain	92,31%
Unigraf, S.L.U.	Spain	100,00%

(1) The total % of participation (direct and indirect) is included