LANINVER SHC, S.L.U.
AND SUBSIDIARIES

Non-Financial Statement

as of December 31, 2024

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

In the meeting of March 28, 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 NFS) 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 2024, 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

Non-Financial Statement at 31 December 2024

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 as four divisions operating in different sectors:

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.

In 2024, the Parent Company of the Group decided to discontinue the production activity at its Huelva (Spain) Coexpan RTP plant. Consequently, in the consolidated annual accounts, the revenues, expenses, number of employees, and results of this company have been classified as a discontinued operation, and the information for the year 2023 has been restated to ensure the figures are comparable. As a result, the information related to the fiscal year 2023 has been restated in this report.

EMSUR: this division makes flexible containers for the food industry using rotogravure and flexography printing and lamination technologies. The plants are located in Spain, France, Poland, Russia, United States, Mexico and Brazil.

LECA Graphics: this division's core business is the production of printed carboard boxes mainly for the pharmaceutical industry and other high-value sectors such as perfumery and cosmetics. The plants are located in Spain and Morocco.

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 Committee;
- 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. During 2024, periodic sessions have been held to delve into and analyse the decisions raised within the scope of the HR function.

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

All sectors in which the Group operates have international players and competition is fierce, so business excellence and innovation as a differentiating factor that addresses the current and future needs of customers are important to protect profitability.

All these industries are witnessing integration and merger processes as a way of increasing critical mass and international presence.

The food packaging sector is experiencing growth due to the role that improved packaging plays in extending the shelf life of products and preventing food waste, as well as ensuring high hygiene standards by protecting the product.

In this area, the manufacturing process must comply with good manufacturing practices, as well as all food safety regulations requirements pertaining to primary packaging.

Environmental protection remains a challenge in the sector, making trends in recycling and the development of new materials within a circular economy particularly important. This supports the strategies of organizations and large companies while responding to new regulations that are increasingly relevant in the packaging sector.

The packaging sector for pharmaceutical products requires a tightly controlled production and shipping process to guarantee product safety and traceability.

The packaging sector for value-added cosmetics demands high production capacity with quality finishes and increasingly sophisticated designs.

The book printing sector, which was previously highly fragmented, has undergone integrations of smaller groups to maintain competitiveness in a market affected by the emergence of new formats such as digital books. The market saw a slight increase during 2020 and 2021, correcting in 2023. In 2024, the book market has shown uneven development: while colour books have experienced a contraction, black-and-white reading books have performed well. Additionally, a shift in binding preferences has been noted among publishers, with a significant increase in paperback books compared to hardcover ones.

1.4 Business Strategy

During 2024, Grupo Lantero has remained focused on the initiatives driven by the Group's strategic plan for 2022-2024.

The strategic focus of this Plan 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.

<u>Strategic Risks:</u>

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 or 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 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 2024, 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.

Additionally, it is important to highlight that as part of our Group-wide ESG policy, a review process of our global banking lines (loans, credits, factoring, and confirming) was initiated in 2023 with the respective financial entities to qualify them as sustainable financing. This work has continued throughout 2024, surpassing the set goal of 50% by December 31, 2024. 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 2024, 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. Additionally, an environmental committee has been created, which meets periodically to review the information uploaded to the platform.

<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.

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 2024, 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 2024, 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]:

	Emissions (tCO_{2eq}) 2023	**Emissions (tCO_{2eq}) 2024**

[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.

Scope 1	11.478	12.287
Scope 2	29.392	17.899
Total	**40.870**	**30.186**

As in previous years, a reduction in CO2 emissions is observed, derived from the reduction in Scope 2 in absolute value, mainly due to the increase in the use of energy from renewable sources, as part of our strategy to combat climate change, despite the fact that in the case of Scope 1, there has been a slight increase due to higher fossil fuel consumption.

In this area, it is noteworthy that during 2024, all of the Group's plants in Spain operated on 100% energy from renewable sources through renewable origin guarantees. Furthermore, the majority of consumption at the Coexpan Germany and Emsur USA plants has also transitioned to renewable sources through guarantees of origin.

In terms of 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.

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 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.

It is worth noting that, since its inauguration in 2019, Innotech has participated in more than 500 projects, conducted over 2.000 tests, 800 laboratory analyses, and received more than 1.000 visits from various stakeholders, such as clients and suppliers, technology centers, universities, and others. In 2024, INNOTECH celebrated its 5th anniversary and launched a campaign to promote its activities.

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.

<u>Projects and initiatives</u>

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 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.

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.

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.

3.3 Sustainable use of resources

Energy is a fundamental resource in the Group's business. During the years 2023 and 2024, energy consumption data were as follows:

	Energy consumption (GJ) 2023	**Energy consumption (GJ) 2024**
Gas	173.427	187.442
Gasoil	2.426	2.112
Propane	7.018	9.359
Electricity	543.899	539.369
GLP	2.456	651

Total	**729.226**	**738.933**

The evolution of energy consumption data shows an overall increase in aggregate terms. However, as mentioned in the previous point, the actions implemented to enhance the efficiency of processes and equipment have resulted in the optimization of resources related to electrical and diesel fuel consumption. Additional measures need to be analysed and evaluated to replicate this trend across other energy sources.

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

	Consumption of raw materials (t) 2023	**Consumption of raw materials (t) 2024**
Plastic resins	177.097	129.228
Paper and cardboard	54.997	53.624
Total	**232.094**	**182.852**

As part of the Group's Environmental Assessment, the waste generated during the years 2023 and 2024 is shown below:

	Waste generated (t) 2023	**Waste generated (t) 2024**
Hazardous waste	1.638	1.871
Non-hazardous waste	21.126	24.010
Total	**22.764**	**25.881**

Despite the fact that projects aimed at reducing waste and managing residuals have continued to be proposed during 2024, our focus on innovation, which involves moving toward new structures and testing new materials in some cases entails a transitional period where the generation of waste and by-products is greater. This situation persists until these processes are optimized and a point of productive efficiency is reached that allows us to focus on actions aimed at reducing waste and residuals.

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.

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

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 2023 and 2024 was as follows:

	Water consumption (m3) 2023	Water consumption (m3) 2024
Total	**80.705**	**86.558**

During 2024, there has been an increase in water consumption; therefore, a monitoring and control plan will be proposed to prevent this trend from continuing in the coming years. The responsible water management programs developed in our Sustainability Plan are primarily based on the efficiency in the processes, the improvement in maintenance controls and the enhancement of this resource. Training actions in this area will be strengthened to achieve a positive trend that involves 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 2024 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 2024, the communication campaign initiated the previous year regarding corporate values has been reinforced, reaching all our workplaces in the different languages of the countries where we are present. 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 2024, 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.

4.1 Employment

The Group's workforce as of December 31, 2024, amounted to 2.513 employees, which represents a slight decrease compared to 2023 and reinforces our strength as a company and our commitment to quality employment and the pursuit of 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	
	2023	2024
Men	1.924	1.851
Women	659	662
Total	**2.583**	**2.513**

	Employees by age	
	2023	2024
<30	293	253
30-50	1.639	1.576
>50	651	684
Total	**2.583**	**2.513**

	Employees by country	
	2023	**2024**
Spain	1.098	1.060
France	386	381
Germany	62	59
Italy	79	77
Russia	301	295
Poland	75	78
Brazil	68	69
Chile	230	222

	Employees by country	
	2023	**2024**
Mexico	186	171
USA	28	36
Morocco	70	65
Total	**2.583**	**2.513**

Starting this year, the data will be reported by management level, instead of the structure used previously. Additionally, the data for the year 2023 is presented following this same structure.

	Employees by professional group	
	2023	**2024**
1. Executive Director	11	11
2. Director	33	34
3. Manager	135	139
4. Department Chief	164	172
5. Specialist	438	445
6. Supervisor	111	106
7. Operator	1.687	1.603
8. Intern	4	3
Total	**2.583**	**2.513**

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	**2.427**	**36**	**2.463**	**47**	**3**	**50**

The data related to this indicator with for 2023 is included in Annex I.

The following is the annual average in 2024 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	1.856,5	10,6	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	1.553,6	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	31,9	0,4	32,3	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**

The data related to this indicator and its calculation method for 2023 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 a disability	
	2023	**2024**

Total	**40**	**43**

The data related to the Group's workforce are reported below in relation to the number of layoffs that occurred during 2023 and 2024 by gender, age group and professional group:

	Layoffs by gender	
	2023	**2024**
Men	85	85
Women	32	12
Total	**117**	**97**

	Layoffs by age	
	2023	**2024**
<30	18	16
30-50	75	50
>50	24	31
Total	**117**	**97**

	Layoffs by professional group	
	2023	**2024**
1. Executive Director	0	0
2. Director	0	0
3. Manager	4	3
4. Department Chief	8	6
5. Specialist	19	8
6. Supervisor	7	7
7. Operator	79	73
8. Intern	0	0
Total	**117**	**97**

The analysis of the wage gap[3] in the Group is reported below, by professional group:

[3] The ratio of women to men and the wage gap have been calculated taking into consideration the following remuneration items received by employees in the exercise: fixed salary and bonus. Other salary components have been assessed and classified as immaterial to the calculation of the indicators in question.

	Women-to-men ratio[4]		**Wage gap**[5]	
	2023	**2024**	**2023**	**2024**
1. Executive Director	75%	91%	25%	9%
2. Director	77%	85%	23%	15%
3. Manager	75%	71%	25%	29%
4. Department Chief	79%	88%	21%	12%
5. Specialist	78%	84%	22%	16%
6. Supervisor	93%	81%	7%	19%
7. Operator	78%	75%	22%	25%
8. Intern	75%	62%	25%	38%

Regarding the evolution of the wage gap data[6], there are some variations both upward and downward across professional groups. The most notable changes include a decrease in the Executive Director group, where the gap is the lowest and has decreased by 16 percentage points, and in the Department Head group, where the gap has decreased by 9 percentage points. Conversely, in the intern group, the gap has increased by 13 percentage points, and in the supervisor group, it has increased by 12 percentage points.

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 Work organization

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 39 workers (12 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

[4] The women-to-men ratio has been calculated using the following formula: (Average salary woman / Average salary man) * 100.
[5] The wage gap has been calculated using the following formula: 1-Women-to-men ratio based on the headcount at the year-end.
6 The pay gap has been calculated using the workforce data at the end of the fiscal 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 2024, 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.

- Update of roles and responsibilities for the safety and health team.

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.

Health and safety indicators for the plants in the Group's four divisions are set out below:

Accident rates 2024		
Men	Women	**Total**

Total number of accidents (with and without lost time)[7]	106	8	**114**
Recordable incident rate (RIR) [8]	62,43	16,06	**50,40**
Lost-time case rate (LTCR) [9]	22,50	2,41	**17,29**
Severity rate (SR) [10]	0,66	0,26	**0,56**

Throughout 2024, there has been a slight increase in the total number of accidents compared to 2023. While this variation is not significant, it indicates that there is a need for even greater efforts in raising awareness and training workers to bring these figures back to a positive tren.

The data related to these indicators, their calculation method, and their evolution with respect to the year 2023 are included in Annex III.

Throughout 2024, as in previous years, no fatal accidents were recorded at the Group's facilities.

As regards absenteeism, the number of hours during the year is shown below:

	Total (h) 2023	**Total (h) 2024**
Number of hours of absenteeism	**271.897,48**	**266.833,60**

It is worth noting that, in the case of absenteeism hours, the trend from the previous year has been reversed in 2024, resulting in a lower total number of hours. This trend is expected to be maintained in future periods.

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.

[7] Total Number of Accidents (with and without leave): Number of accidents with leave, without leave (recorded), and occupational diseases. The Group does not include accidents classified as "**First Aid and In Itinere**" in the calculation of this indicator.

[8] Recordable Incident Rate (RIR): Number of accidents during working hours (with leave, without leave, and first aid) / Number of hours worked *** 1,000,000**. This index refers to the frequency of accidents. The Group does not include accidents classified as "Occupational Diseases and In Itinere" in the calculation of this indicator.

[9]Lost Time Case Rate (LTCR): Number of accidents with leave / Number of hours worked * **1,000,000**. This index refers to the frequency of accidents. The Group does not include accidents classified as "**Occupational Diseases and In Itinere**" in the calculation of this indicator.

[10] Severity Rate (SR): Number of days lost due to accidents with leave and occupational diseases / Total number of hours worked *** 1,000**. This index refers to the severity of accidents. The Group does not include accidents classified as "**Accidents without leave, First Aid, and In Itinere**" in the calculation of this indicator.

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 agreements (%)	
	2023	2024
Brazil	100%	100%
Spain	100%	100%
France	100%	100%
Italy	100%	100%
Mexico	69%	81%

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

	Training hours (h)	
	2023	**2024**
1. Executive Director	1	69
2. Director	470	311
3. Manager	4.187	2.935
4. Department Chief	6.780	5.444
5. Specialist	11.146	9.204
6. Supervisor	1.862	3.142
7. Operator	19.178	17.532
8. Intern	15	72
Total	**43.638**	**38.709**

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 2024, 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 2024.

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 2024, 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.

The actions carried out during 2024 are detailed below:

- Non-Work Practices: 4 students (1 in Electrical and Electronics Vocational Training at Emsur, 1 in Electrical and Electronics Vocational Training at Leca Graphics, and 1 in Computer Science Vocational Training at Innotech).

- Volunteering in Numbers: 6 volunteer individuals, 5 volunteer actions, 6 hours of training, and 80 students trained in topics such as digital security, project management, and media planning.

7.2 Initiatives with associations or sponsorships

Bearing in mind that the Group has operations in a number of countries, some of the associations that we work with are listed below:

- AECOC
- AGM: Graphic Arts Association of Madrid
- AINIA: Technological Center
- AIMPLAS: Plastics Technology Institute
- ANAIP: Spanish Association of Plastics Industries
- ASPACK: Spanish Association of Manufacturers of Packaging, Wrapping, and Cardboard Converters
- 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: Navarra Business Confederation
- CEFLEX
- CICLOPLAST
- EUPC: European Plastic Converters
- EUROPEAN BIOPLASTICS: European Association of Bioplastics Materials
- FLEXIBLE PACKAGING EUROPE
- GRAPHISPACK: Sectorial Association of Printers
- ITENE: Technological Institute of Packaging, Transport and Logistics
- PACKAGING CLUSTER: Sectorial Association based in Catalonia
- PACKNET: Spanish Technological Platform for Packaging
- PET SHEET EUROPE: European Manufacturers of PET Film & Sheet
- PETCORE: Association representing the PET value chain in Europe
- PLASTIC PACT CHILE
- SEDEX
- SCS: Stirenics Circular Solution

It is noteworthy that in 2023, the Group made donations to non-profit foundations amounting to €100,000, which increased to €121,593 in 2024.

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 2024 is €6.426.557. In 2023 the amount of income tax paid was € 7 .717.067

The public subsidies received in the financial year 2024 amount to €672.519. In the financial year 2023, this amount amounted to € 1.344.710.

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.

Content	Section	Associated GRI index
Business model		
- Business environment and business model	1.1; 1.2.	2-1; 2-6
- Markets in wich the company operates	1.3.	2-1; 2-6
- Objectives and strategies	1.4.	2-1; 2-6
- Factors and trends affecting the business	1.4.	2-1; 2-6
- Political	1; 2; 3; 4; 6;	2-23; 2-24; 3-3
- Risks	2.	413-1; 3-3
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, noise and other pollution	3.1.	3-3
Circular economy and waste prevention and management		
- Initiatives to favor 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 measures	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 goals	3.1.	3-3
Biodiversity		
- Conservation measures	3.4.	3-3
- Impacts on protected areas	3.4.	304-2
Social and personnel-related matters		
Employment		
- Total number and distribution of employees by gender, age, country and professional group	4.1.	2-7
- Total number and distribution of employment contract types	4.1.	2-7

- Annual average indefinite contracts, temporary contracts and part-time contracts by gender, age and professional group	4.1.	2-7; 405-1
- Number of layoffs by gender, age and professional group	4.1.	401-1
- Wage gap, remuneration for the same posts or the company's average remuneration	4.1.	405-2
- Right to disconnect policies	4.1.	3-3
- Employees with a disability	4.1.	405-1
Organization of working hours		
- Work organization	4.2.	3-3
- Number of hours of absenteeism	4.3.	403-9; 403-10
- Work-life balance measures	4.2.	3-3
Health and safety		
- Occupational health and safety	4.3.	3-3
- Occupational accidents, in particular frequency and severity	4.3.	403-9
- Professional illnesses by gender	4.3.	403-10
Labor relations		
- Organization of social dialogue	4.4.	3-3
- Percentage of employees covered by collective bargaining agreements by country	4.4.	2-30
- Main content of the collective agreements in relation to occupational health and safety	4.4.	403-4

- Mechanisms and procedures the company has in place to promote employee involvement in the management of the company, in terms of information, consultation, and participation.	4.4.	3-3
Training		
- Training policies implemented	4.5.	3-3
- Total training hours by professional category	4.5.	404-1
- Universal accessibility for the disabled	4.1; 4.6.	3-3
Equality		
- Measures implemented to promote equality, equality plans and non-discrimination policy, and diversity management	4.6.	3-3
Human rights		
- Due diligence procedures on human rights and, if applicable, mitigation, management and remedies	5.	3-3; 2-23; 2-26
- Human rights violations reported	5.	406-1
- Promotion and fulfilment of ILO conventions related to the freedom of association and collective bargaining	5.	407-1
- Elimination of discrimination in the workplace, forced or mandatory labor and child labor	5.	3-3; 409-1; 408-1
Corruption and bribery		
- Measures taken to prevent corruption and bribery	6.	2-23; 2-26; 3-3
- Measures to combat money laundering	6.	205-2; 3-3
- Contributions to foundations and non-profit entities	6.	413-1

Society		
Company's commitments to sustainable development		
- Impact of the company's business: employment, local development, local populations and territory	7.1.	413-1; 203-1
- Ongoing dialogue with local communities	7.1.	2-29
- Initiatives with associations or sponsorships	7.2.	2-28
Subcontracting and suppliers		
- Inclusion in the procurement policy of social, gender equality and environmental matters	7.3.	2-6
- Consideration of the social and environmental responsibility of suppliers and subcontractors	7.3.	2-6
- Oversight systems, audits and related findings	7.3.	3-3
Consumers		
- Consumer health and safety measures	7.4.	3-3
- Claim systems, complaints received and solutions	7.4.	3-3
Tax information		
- Income tax paid	7.5.	3-3
- Government grants received	7.5.	201-4

Annex I: Evolution of the data related to the total number and distribution of employment contract modalities 2024 – 2023

The data relating to the total number and distribution of employment contract modalities, at the close of the fiscal year 2024, 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 following is the data relating to the total number and distribution of employment contract modalities, at the close of fiscal year 2023:

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Total	**2.480**	**46**	**2.526**	**55**	**2**	**57**

Annex II: Evolution of the average data of employment contract modalities 2024 – 2023

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

	Indefinite contracts			Temporary contracts		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Men	1.856,5	10,6	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	1.553,6	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	Full-time	Full-time	Part-time	Total
1. Executive Director	10,7	0,0	10,7	0,0	0,0	0,0
2. Director	31,9	0,4	32,6	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**

The annual average in 2023 of employment contract modalities, broken down by sex, age and professional group is shown below:

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Full-time	Full-time	Part-time	Total
Men	1.887	13	1.901	27	1	28
Women	622	35	657	16	0	16
Total	**2.509**	**49**	**2.558**	**43**	**1**	**44**

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Full-time	Full-time	Part-time	Total
< 30	257	5	262	16	1	17
30-50	1.597	36	1.632	23	0	23
>50	655	8	663	3	0	3
Total	**2.509**	**49**	**2.558**	**43**	**1**	**44**

	Indefinite contracts			**Temporary contracts**		
	Full-time	Part-time	Full-time	Full-time	Part-time	Total
1. Executive Director	11	0	11	0	0	0
2. Director	34	0	34	0	0	0
3. Manager	143	0	143	0	0	0
4. Department Chief	156	2	158	1	0	1
5. Specialist	408	24	432	11	0	11
6. Supervisor	113	0	113	1	0	1
7. Operator	1.644	20	1.664	30	0	30
8. Intern	0	3	3	0	1	1
Total	**2.509**	**49**	**2.558**	**43**	**1**	**44**

Annex III: Evolution of accident data 2024 – 2023

	Accident rates 2024		
	Men	Women	**Total**
Total number of accidents (with and without lost time)[11]	106	8	**114**
Recordable incident rate (RIR)[12]	62,43	16,06	**50,40**
Lost-time case rate (LTCR)[13]	22,50	2,41	**17,29**
Severity rate (SR)[14]	0,66	0,26	**0,56**

	Accident rates 2023		
	Men	Women	**Total**
Total number of accidents (with and without lost time)	104	7	**111**
Recordable incident rate	57,25	18,35	**47,61**
Lost-time case rate	19,96	3,19	**15,80**
Severity rate	0,63	0,30	**0,55**

[11] Total number of accidents (with and without leave): Number of accidents with leave, without leave (recorded), and occupational diseases. The Group does not consider accidents categorized as "**First Aid and In Itinere**" for the calculation of this indicator.

[12] Recordable Incident Rate (RIR): Number of work-related accidents (with leave, without leave, and first aid) / Number of hours worked *** 1,000,000**. This index refers to the frequency of accidents. The Group does not consider accidents categorized as "**Occupational Diseases and In Itinere**" for the calculation of this indicator.

[13] Lost Time Case Rate (LTCR): Number of accidents with leave / Number of hours worked *** 1,000,000**. This index refers to the frequency of accidents. The Group does not consider accidents categorized as "**Occupational Diseases and In Itinere**" for the calculation of this indicator.

[14] Severity Rate (SR): Number of days lost due to accidents with leave and occupational diseases / Total number of hours worked *** 1,000**. This index refers to the severity of accidents. The Group does not consider accidents categorized as "**Accidents without leave, First Aid, and In Itinere**" for the calculation of this indicator.

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:

$$\text{GHG Intensity (Scope 1+2)} = \frac{tnCO_{2equ}(scope\ 1+2)}{Gross\ Margin}$$

Annuity	2022	2023	2024
KPI GHG Intensity	1,74 E-04	1,49E-04	1,08E-04
% cumulative reduction compared to base year	Base year	**14,36**	**37,71**

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.

$$\text{Training effort} = \frac{Total\ training\ hours}{Total\ number\ of\ employees}$$

Annuity	2022	2023	2024
KPI training effort	14,05	16,89	15,40
% cumulative increase compared to base year	Base year	**20,21**	**9,6**

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

LANINVER SHC, S.L.U. AND SUBSIDIARIES

Non-Financial Statement at 31 December 2024

Formulation

The directors of Laninver SHC, S.L.U., in compliance with Law 11/2018 of December 28, 2018, proceed to prepare this Non-Financial Information Statement dated March 28, 2025, which is part of the Consolidated Management Report for the fiscal year from January 1, 2024, to December 31, 2024, presented in a separate document. The Non-Financial Information Statement consists of the contents preceding this document, which is signed by the Secretary of the Board for identification purposes.

Signatories:

D. Andrés Lantero Moreno
President

D. Daniel Carreño Álvarez
Counselor

MARCAPAR 2006, S.L.U.
Represented by D. José Antonio López Muñoz
Counselor

D. Pelayo Lantero Miranda
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D. Alberto Horcajo Aguirre
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D. Jaime Carbó Fernández
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Dña. Gloria Calvo Anguís

D. Carlos Fernández-Loeches Martínez

Secretary non-director

Deputy Secretary non-director