



NON-FINANCIAL INFORMATION STATEMENT 2022

GARCÍA-MUNTÉ ENERGÍA SL
AND SUBSIDIARIES

THE FINANCIAL YEAR ENDED ON 31 DECEMBER 2022

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1. INTRODUCTION

Act 11 of 28 December 2018 came into force at the end of 2018, amending the Code of Commerce, the redrafted text of the Capital Companies Act approved by Legislative Royal Decree 1 of 2 July 2010, and the Auditing Act 22 of 20 July 2015 on non-financial information and diversity, (hereinafter referred to as Act 11/2018). This law replaced Legislative Royal Decree 18 of 24 November 2017, which transposed Directive 2014/95/EU of the European Parliament and of the Council in the Spanish legal system, as regards disclosure of non-financial information and information about diversity.

One of the new aspects included in Act 11/2018 is that, within a term of three years, the law will also be applicable to companies with more than 250 workers. Therefore, observing this trend, many companies are undertaking responsibility to file the non-financial information statement.

By means of this document, the aim of García Munté Energía S.L., (hereinafter referred to as GME or the Group), is to voluntarily provide information on environmental and social issues as well as regarding the staff, related to human rights, and preventing corruption and bribery as well as information about the company itself that is relevant for the organisation to perform its business activities.

In order to draw up this report, the Guidelines on filing non-financial reports of the European Commission, (2017/C 215/01), derived from Directive 2014/95/EU and the provisions in the Global Reporting Initiative Standards (GRI Standards), have also been taken into consideration.

Therefore, the scope of this document is focussed on García Munté Energía S.L. and its subsidiaries and corresponds to the financial year beginning on 1 January 2022 and ending on 31 December 2022, which will henceforth be issued on an annual basis. However, it must be borne in mind that this is the first year it is published so there are no comparative data available.

The information in the report has been verified by Grant Thornton S.L.P, in its position as an independent verification service provider, pursuant to the new text of Article 49 of the Spanish Code of Commerce in Act 11/2018.



2.

CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.1. SCOPE

As specified above, the aim of this document is to provide information on all the issues related to the Group; hence the scope of this document

encompasses all the subsidiaries recorded in the Consolidated Accounts, as listed below:

COMPANY	REGISTERED OFFICE	HOLDING	ACTIVITY
García-Munté Energía SL	Spain	-	Wholesale trade of solid and gaseous fuels
Bai Sea Chartering SL*	Spain	50%	Contracting ship charters and/or shipment of goods
Energy GM Maroc SARL	Morocco	50%	Wholesale trade of solid fuels
GME Unipessoal	Portugal	100%	Wholesale trade of solid fuels
GME France SAS	France	100%	Wholesale trade of solid fuels
GME Americas LLC	United States of America	100%	Business activity
GME Hungary kft	Hungary	100%	Treatment, marketing and distribution of solid fuels
García-Munté Enerji Limited	Turkey	76%	Wholesale trade of solid fuels
GME Oceania Limited	New Zealand	50%	Marketing and distribution of solid fuels
GME Woodpellets SL	Spain	90%	Production of wood pellets and wood chips for marketing them
Cargoconnect SL	Spain	100%	Management of IT resources, developing, designing and exploiting management applications for mobile phones and websites
Técnicas y Promociones Energéticas del Norte SL	Spain	56%	Installing, commissioning, maintaining, repairing and replacing spare parts and elements required for common building services
GME Recycling Global Systems SL	Spain	100%	Treatment, elimination, shipment, logistics and marketing of hazardous and non-hazardous waste
Novalis Consultoría y Comercio SL*	Spain	50%	Wholesale trade in wood, building materials and bathroom fixtures
GME Metals	Italy	75%	Marketing of ferro alloys, recarburizers and additives
GME Senegal**	Senegal	80%	Marketing of renewable energies and biomass production, as well as distribution of all the activities related to trade in solid and liquid fuels
GME Tunisia*	Tunisia	49%	Marketing of solid fuels

* It is recorded in the consolidated accounts by the equity method only taking into consideration the results; therefore it is not included in this document.

** It had no activity, employees or consumption.

In addition, no other significant fact that deserves to be mentioned occurred nor has there been any knowledge of any since the end of the financial year 2022 until the date this document was drawn up.



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

2.2. MATERIALITY

The analysis of materiality is a requirement included to ensure the information recorded in this document is reliable, complete and balanced. Act 11/2018 also states that the Non-financial Information Statement must provide significant information on environmental and social issues as well as regarding the staff, related to the respect of human rights and information on preventing corruption and bribery along with information about the company.

In order to meet this requirement, the sector in which the company performs its activity was analysed based on the best reference indicators, (GRI Global Reporting Initiative, SASB Sustainability Accounting Standards Board, G&A Governance & Accountability Institute). This analysis enabled the most relevant issues for the business to be found not only for reporting the information but also to define the strategy, initiatives and relationship with the stakeholders.

ISSUES OF THE GREATEST IMPORTANCE

AREAS	IMPORTANT ISSUES
Employees	Quality employment
	Health and safety in the workplace
	Training and professional development
	Equality and diversity
The Environment	Pollution
	Circular economy and waste prevention and management
	Sustainable use of resources
	Climate change
Good governance	Legal compliance
	Respect of human rights
	Preventing corruption and bribery
Value chain	Commitment to society
	Responsible sourcing
	Service quality and customer safety



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

MATERIALITY MATRIX

As defined above, materiality is the threshold that determines the aspects that are sufficiently important both for the organisation and for its stakeholders and about which information must be provided since such aspects have a significant influence on the business strategy. However, even without considering particularly important issues according to the initial study, the GME Group considers it is equally important to consider all the areas.

The materiality matrix has been drawn up based on the aspects previously identified as important, in which the material issues are provided in order based on their importance for the organisation and the importance the surroundings place on them, deeming these as the parties concerned or stakeholders of the company.

IMPORTANCE FOR THE STAKEHOLDERS	CRITICAL		Quality employment Health and safety in the workplace Equality and diversity	Pollution Sustainable use of resources Climate change
	VERY IMPORTANT	Work organisation	Training and professional development Respect of human rights Preventing corruption and bribery Commitment to society	Circular economy and waste prevention and management Legal compliance Responsible sourcing Service quality and customer safety
	IMPORTANT	Social relations Universal accessibility	Protecting biodiversity Tax information	
		IMPORTANT	VERY IMPORTANT	CRITICAL
IMPORTANCE FOR THE COMPANY				



2. CONTEXT AND OBJECTIVES

2.1. SCOPE

2.2. MATERIALITY

COVERAGE OF THE MATERIAL ASPECTS

Lastly, the limit of scope is specified associated with each of the material issues dealt with in this document.

MATERIAL ASPECTS	INTERNAL COVERAGE	EXTERNAL COVERAGE
Environmental issues		
Pollution	X	X
Circular economy and waste prevention and management	X	X
Sustainable use of resources	X	X
Climate change	X	X
Protecting biodiversity	X	X
Social issues and issues related to the staff		
Employment and work organisation	X	
Health and safety	X	
Training	X	
Equality	X	
Respect of human rights		
Respect of human rights	X	X
Preventing corruption and bribery		
Corruption and bribery	X	X
Society		
Commitment to sustainable development	X	X
Subcontracting and suppliers		X
Consumers		X
Tax information	X	

In this respect, the different material aspects obtained from the materiality analysis have been included in this report, each of them in the relevant chapter.



3.

ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT



3. ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT

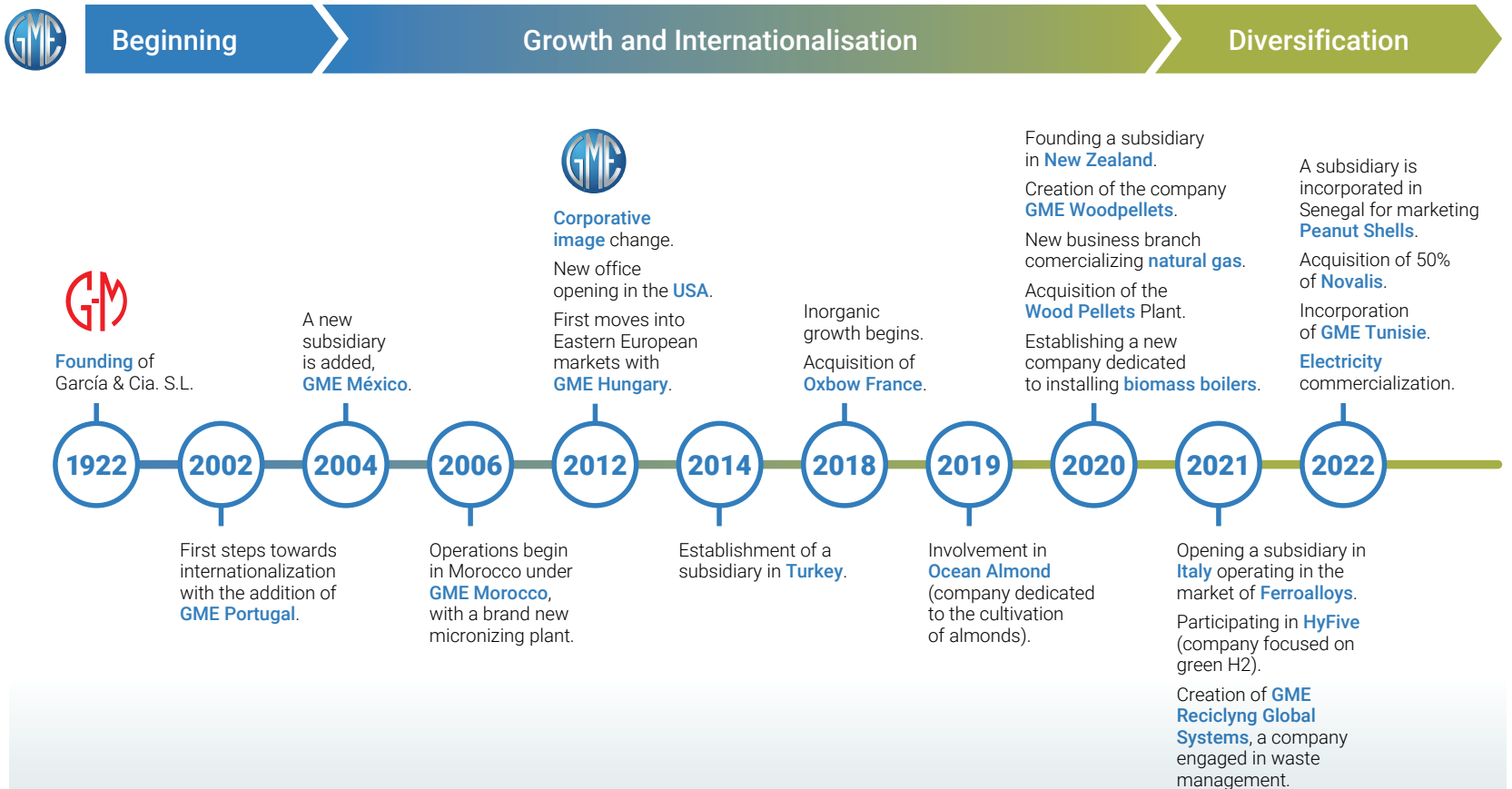
3.1. CORPORATE ASPECTS

The GME Group has more than 100 years' experience in its sector, currently managed by the third generation of the García-Munté family, and is considered to be a leading company group in supplying energy.

The object of García Munté Energía S.L., as the parent company of the Group, is purchasing, selling, distributing and, in general terms, all the activities related to the trade of solid fuel, natural gas, electricity, transport operations and logistic services.

The organisation's registered office is at Calle Selva nº 12, Parque de Negocios Mas Blau in the municipal district of El Prat de Llobregat in Barcelona. It performs its activity on a global level and hence has departments and subsidiaries all over the world, most of them located in Europe.

The GME Group has extensive experience in the sector and has achieved its growth by developing new products, launching its products on new markets and diversification in other sectors, as can be seen in the following timeline.



3. ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

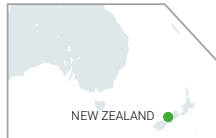
3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT

MARKETS SERVED

This sustained growth over the last 25 years has positioned the GME Group as the leader in distribution of solid fuel, nowadays managing the logistics for more than 5 million tons of raw materials for energy and, for such purpose, it has a significant international presence with an infrastructure network strategically located in port zones with capacity to store more than 500,000 tons. Moreover, direct coordination with our partners throughout the world means we can guarantee the quality of the service and product provided.

● Headquarters
● Facilities

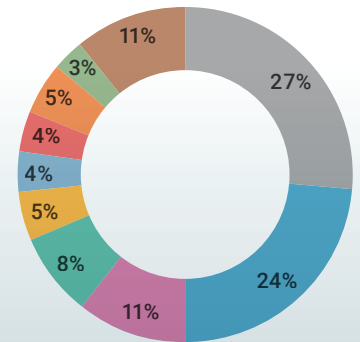


It can be observed with the map shown above that the Group's main market is Europe, a market always characterised by its high dependence on importation of primary energy products, hence there is a pro-cyclic component subject to the fluctuation in the prices of these raw materials.

However, the GME Group has a significant objective towards exterior markets, the turnover outside of Europe being around 40%.

DIVERSIFICATION OF SECTORS

- Cement
- Sugar
- Coke distribution
- Bricks
- Trade in coal
- Ferro Alloys
- Chemicals
- Limes
- Steel
- Others



3. ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT

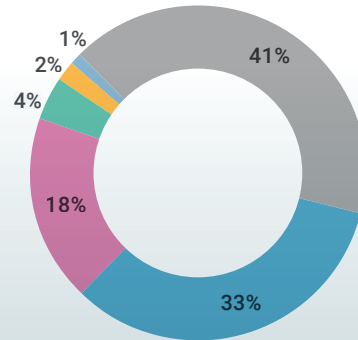
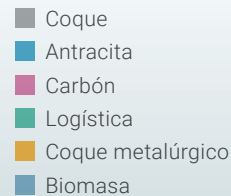
PRODUCTS

The Group has always historically focussed on the solid fuel sector, (in particular petcoke), however it is currently diversifying its business and trying to promote the use of more sustainable alternatives, such as hydrogen, biomass or ferro alloys.

Among the main raw materials that GME works with are those derived from oil refining processes, promoting the use of these by-products and avoiding it being necessary that firstly they result in waste.

The Group has been reinforcing the use of biomass over the last few years, which is associated, on the one hand, with the recovery of agricultural waste, such as pomace or olive stones, almond shells or grapeseed flour, and, on the other hand, production and marketing of pine wood pellets obtained from forest cleaning processes and wood industries.

PRODUCT DIVERSIFICATION



SUPPLY CHAIN

Therefore, the value chain of the business, which has not undergone any significant changes over the period subject to analysis, is divided in the following stages:

SOURCING



- GME has supply agreements with the main North American refineries located in the Gulf of Mexico and Europe.
- These agreements ensure a constant supply of raw materials, highly valued by customers because fuel availability is guaranteed.

TRANSPORT AND LOGISTICS



- As well as its distribution activity, GME also renders logistic services by sea and land, which enables it to supply an extensive network of infrastructures distributed throughout the world, which means a great competitive edge in the sector.
- In this respect, it moves around 5 million tons of raw materials per year, using high-capacity cargo ships that help reduce logistic costs.

STORAGE



- GME has warehouses in Spain, France, Hungary, Turkey and Morocco, enabling it to minimise logistic costs and position itself close to its customers.
- Being close to its customers means it can supply its products without needing to store large quantities of stock.

DISTRIBUTION



- GME handles all the road transport arrangements in order to supply the products to its customers' plants at the best prices.



3. ORGANISATION

3.1. CORPORATE ASPECTS

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3.4. RISK IDENTIFICATION AND MANAGEMENT

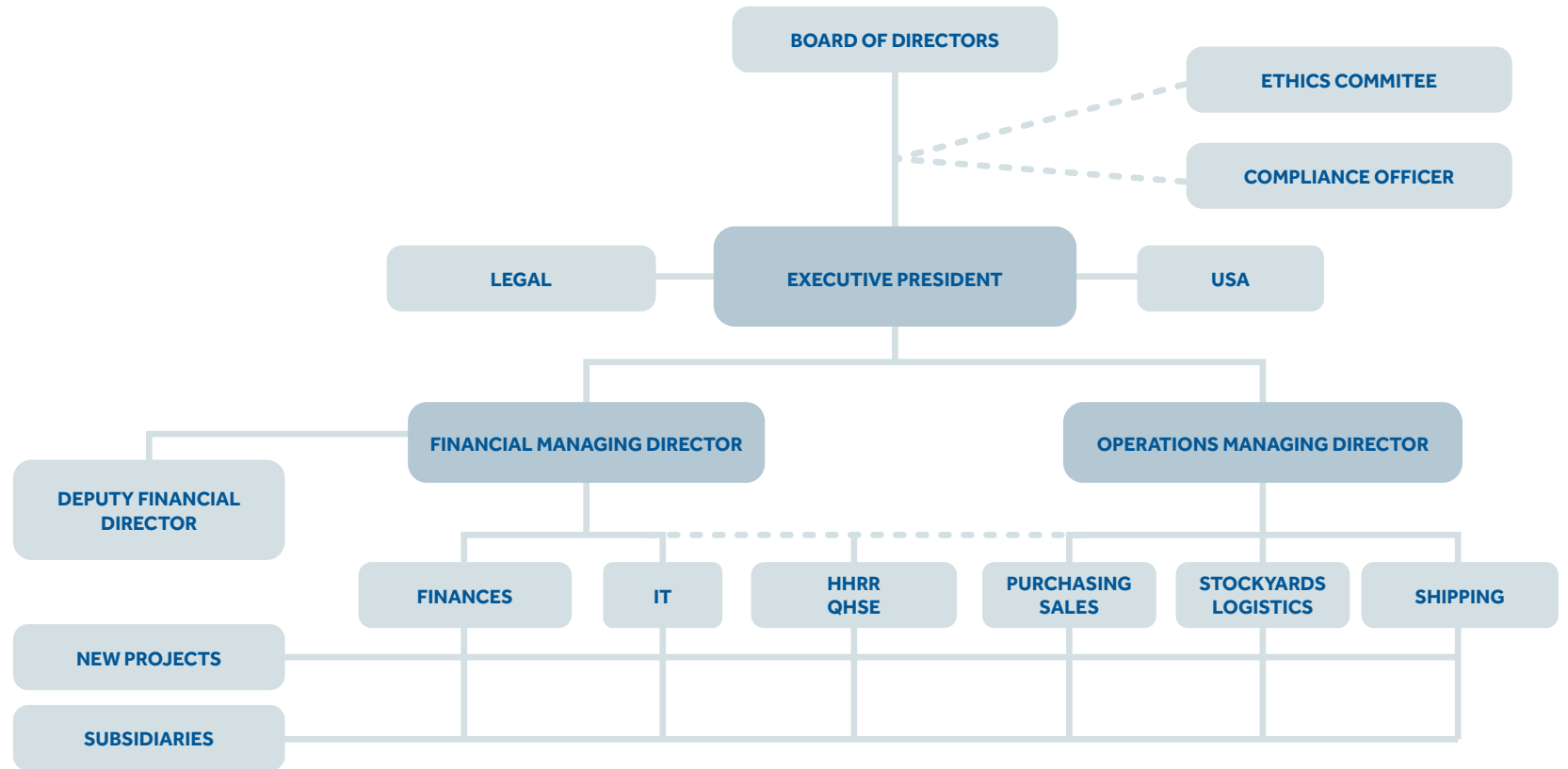
3.2. STRUCTURE AND ORGANISATION

KEY FIGURES

The GME Group has a total of 205 workers, (192 workers in 2021), and assets that exceeded €354 million at the end of the last financial year, (more than €263 million in 2021), in 2022, obtaining a net turnover of more than €1.179 billion, (€648 million in 2021).

GOVERNANCE STRUCTURE

The following organisational chart can be observed considering the Group's management:



3. ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT



3.3. OBJECTIVES AND STRATEGIES

CORPORATE IDENTITY

The GME Group's mission is to offer high quality innovative energy solutions that respect the environment thanks to an efficient and professional service due to ongoing training and integration of prevention in the company's culture, hence healthy and safe working conditions have been achieved.



STRATEGY

GME undertakes to deal with the most significant challenges from a three-fold profit and loss account, in particular regarding its products, but also related to society and the planet.

The general objective it endeavours to achieve is related to redefining its portfolio of products and services by applying sustainability criteria. It is therefore continually innovating and developing more respectful alternatives than the more traditional options offered in the sector.

As one of the greatest recyclers of oil by-products, GME's fuel offers an alternative to "primary produced coal" for the most important industries, among which are steel, glass, cement and lime plants, inter alia.

Therefore, being aware of the transversal nature of all the foregoing, all the areas of the organisation are aligned with such objective; however it always places a priority on achieving its customers' satisfaction and seeking solutions for all the stakeholders. The following specific objectives stand out among all those that the various areas have set, which encompass all the aspects related to sustainability:

- To optimize the identification of customers' needs and to focus the activity on satisfying new market trends.
- To reduce the use of unnecessary resources and hence avoid generating uncontrolled waste.
- To monitor the greenhouse effect gas emissions associated with performing the activity.

Its vision is also to contribute to the sustainable development of the industry in any part of the world not only due to its knowledge of the sector but also based on the way it adopts its decisions and acts individually and collectively. In this respect, the Group therefore has a series of fundamental values that guide the organisation's purpose and mark its actions and conduct, as listed below:

- To detect conflicting and concerning points and to propose improvement actions to resolve them.
- To include sustainability aspects when assessing suppliers.
- To improve deliveries by means of controlling the documents and optimising the delivery processes.

Regarding the previous points, the initiatives that the GME Group has been carrying out over the last few years stand out, which are helping to change the trends in the business sector, consisting of the following:

- Participation in research and development projects for intensive almond crops based on high performing agronomic models that guarantee excellent product quality and traceability.
- A commitment to wood and forestry biomass, increasing its range of renewable products that are neutral in carbon dioxide emissions, in turn promoting social economic development in the rural areas of the surroundings.
- Investment in green hydrogen and green ammonia throughout the Iberian Peninsula and other countries in southern Europe, planning to include them throughout the whole value chain of the organisation, from production to marketing.

3. ORGANISATION

3.1. CORPORATE ASPECTS

3.2. STRUCTURE AND ORGANISATION

3.3. OBJECTIVES AND STRATEGIES

3.4. RISK IDENTIFICATION AND MANAGEMENT

3.4. RISK IDENTIFICATION AND MANAGEMENT

RISK IDENTIFICATION

GME places a special emphasis on compliance with the law in force; however it is also clear that it is focussed on the stakeholders' satisfaction. Therefore, the organisation considers it is crucial to align the associated risks with the organisation's strategic plan, in particular, those considered potential emergent risks, deeming these to be the risks that could have an adverse impact on future performance.

Within this scope, a procedure is carried out aimed at detecting both the risks and the opportunities in all the processes of the organisation, the different stages included in such procedure being those listed below:

- Identification of risks that could potentially occur due to the organisation's activity.
- Analysis of the risks detected, taking into consideration the reasons and sources causing them, the seriousness of the related consequences and the likelihood of all of them occurring.
- Assessment through a series of internal or external criteria, considering the organisation's objectives and its policies, in order to be able to respond to the risks depending on their magnitude and the resources available.
- Monitoring and controlling these risks in order to ensure identification and assessment are up to date due to the changes that could occur.

In this respect, potential risks have been identified that are more likely to occur and that the Group could be faced with related to the sector in which it performs its activity:

- Failure to update the regulations and legislative restrictions.
- Financing limitation.
- Disintermediation of the market.
- Price increases.
- Poor social perception.

RISK MANAGEMENT

In order to resolve and handle the aforementioned potential risks that could occur, the Group is working on and investing in resources to seek new opportunities for its growth and development regarding its corporate strategy, focussed on covering the needs and expectations of its stakeholders.

In this respect, an important commitment for the company is to determine policies, protocols and procedures and to comply with all of them. Among the main policies, those listed below stand out, which will be dealt with throughout this document:

- Code of Ethics, applicable to all the professionals, which consists of a set of principles and rules of conduct that must govern all the actions of the organisation.
- Integrated policy for quality, the environment and health and safety in the workplace that, as the basis for the integrated management system, explains the commitments undertaken by the organisation in these areas.
- Integrated management system, based on which work is carried out within a scope focussed on ongoing improvement of the organisation's processes, activities and indicators to achieve the predetermined objectives.
- Criminal risk model for the purpose of determining a system for preventing and responding to actions that could result in criminal liability.
- Anti-corruption policy, which provides a detailed explanation of the aspects to take into account in order to prevent and take action in situations of corruption and bribery.
- Money laundering manual, which determines the rules and procedures required to comply with the provisions in the law in force related to preventing and detecting money laundering.
- Equality Plan, containing a series of assessable measures to be applied by the organisation in order to eliminate hindrances that prevent or hamper effective equality between men and women and to eradicate all discrimination within this scope.
- Action protocol for preventing harassment, which includes the measures that are necessary to prevent, avoid or eliminate any kind of harassment in the workplace within the organisation.



4.

ENVIRONMENTAL ISSUES

- 4.1. ENVIRONMENTAL MANAGEMENT
- 4.2. POLLUTION
- 4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT
- 4.4. SUSTAINABLE USE OF RESOURCES
- 4.5. CLIMATE CHANGE
- 4.6. PROTECTING BIODIVERSITY



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. PROTECTING BIODIVERSITY

4.1. ENVIRONMENTAL MANAGEMENT

In its **Code of Ethics** GME firmly undertakes to minimise the risks and incidents related to the environment that could arise when performing its activities, ensuring that all the workers are informed of the rules related to environmental matters that are applicable to their respective jobs and it is also ensured that they fulfil such rules at all times.

According to the company's values, the Group has an **integrated policy** for quality, the environment and health and safety in the workplace, by means of which it undertakes commitments in such areas, those listed below being specifically applicable to the environment and its management:

- Handling the opportunities that could arise, eliminating the hazards and reducing the risks related to environmental management.
- Protecting the environment, including prevention of pollution, sustainable use of resources, minimisation of waste and atmospheric emissions, as well as protection of the biodiversity and ecosystems that could be affected by performing the organisation's activity.
- Focussing the ongoing improvement processes on increasing the efficiency of the integrated management system and, specifically, the organisation's environmental performance, determining the required controls for delivery of resources, internal procedures and possible related dispatches.
- Reaching a high level of protection of the environment by complying with the legal requirements and other requirements in force related to environmental prevention.

Related to the foregoing, the organisation has an **integrated management system** certified by the international **ISO 14001** standard related to the environment, the respective manual having been recently updated due to the results obtained from the external auditing process and the last internal review of the management system. One of the actions that should be pointed out that the organisation has carried out in this respect is the training courses on the environment for all new recruits.

In this respect, the Group identifies the environmental aspects related to its activities, products and services that it can control and those that could have an impact on them within the scope defined in the environmental management system, bearing in mind the new or planned developments or the new or modified activities, products and services, all the foregoing from the standpoint of their life cycle.

Therefore, the **environmental aspects** considered to be important are listed below:

- Generating suspended particles and other atmospheric contaminants.
- Direct emissions caused by fuel combustion in transport.
- Generation of noises and vibrations and greater acoustic pollution in the area.
- Generation of waste from the production processes.
- Use of natural resources and raw materials.

Moreover, for the period 2022, in the same way as occurred in the previous period, the organisation did not record any provisions to cover risks by environmental actions, due to deeming there were no contingencies related to protection and improvement of the environment and no significant sanctions related to the environment have been imposed; however there is an insurance policy covering accidental or gradual pollution.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. PROTECTING BIODIVERSITY

4.2. POLLUTION

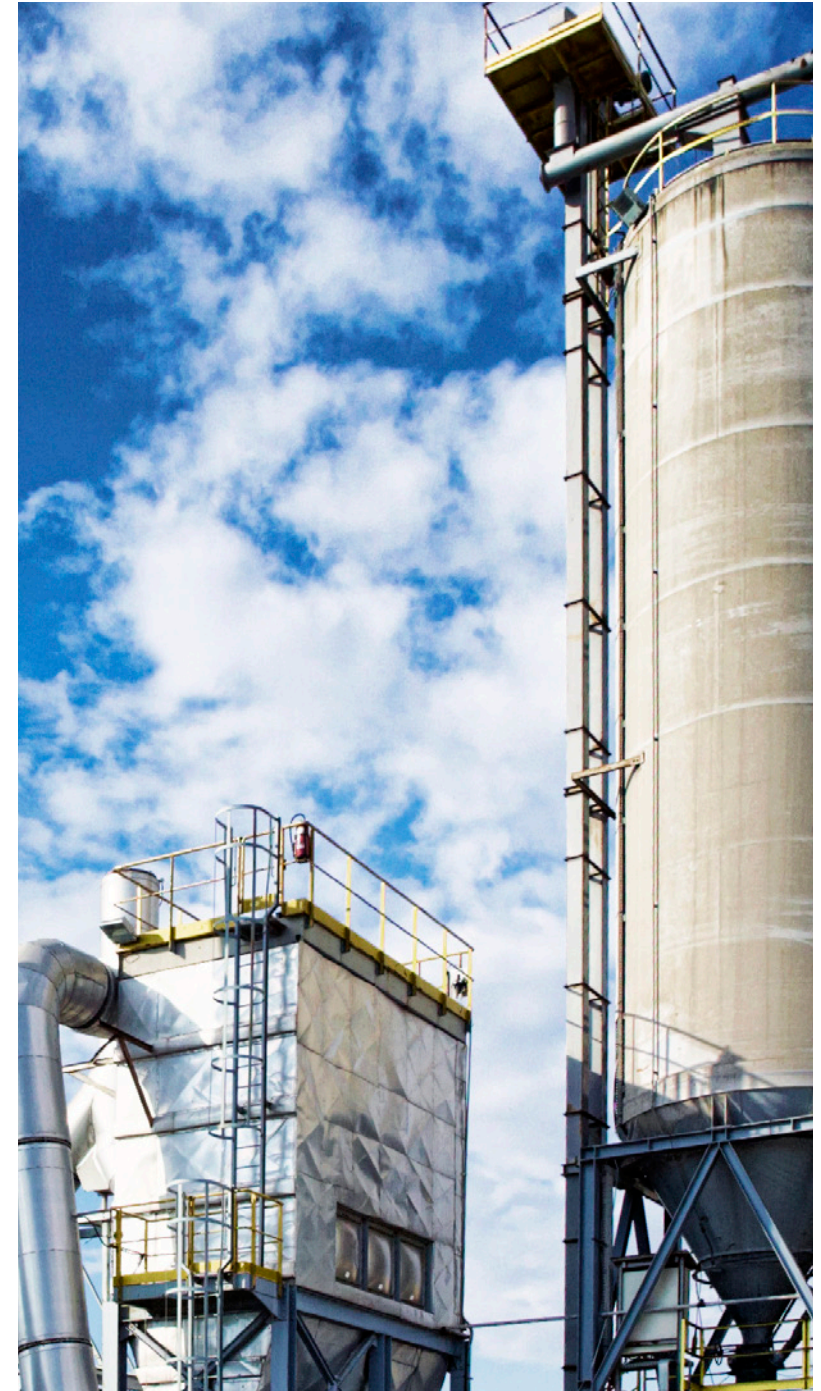
Due to the kind of activity that GME focuses on, one of the most significant effects related to the environment concerns pollution and it has developed a series of objectives for such purpose.

Specifically, the organisation causes several kinds of pollution, in particular atmospheric and water pollution; it hence conducts a strict control and exhaustive and ongoing monitoring of all the **focal points emitting** gas contaminants and waste contaminants of the company.

In this respect, it should be pointed out that the organisation has installed some **sprinkling systems** in order to control emissions of particles emitted into the atmosphere and some **plant screens** around its warehouses that significantly contribute to capturing the suspended particles caused by the activity it performs. Moreover, such screens minimise the visual impact caused by the Group's infrastructures.

In addition, its activity can also cause noises and vibrations, but the Group regularly monitors the different sources causing the aforementioned sound impact on an annual or biannual basis.

Similarly, it is important to mention that the activity performed by the organisation does not cause any kind of light, electromagnetic or radioactive pollution.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. PROTECTING BIODIVERSITY



4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

Regarding waste, GME duly manages the waste it generates from its activity, always complying with the basic principles of the circular economy and preferably applying actions for prevention, reuse, recycling and other kinds of recovery, such as energy recovery.

On the one hand, solid urban waste is generated or waste similar to an urban kind that, according to the customary collection procedure, is dumped in different recycling skips in the public thoroughfare.

However, it can also generate waste with more complex properties, for such purpose the organisation has entered into formal agreements with **authorised managers** so that most of the waste categorised as hazardous is duly managed from its collection and transport to its treatment, recovery or elimination in secure deposits.

In order for this to be carried out correctly by all the workers on the staff, the Group has developed a **Management Procedure** to determine the treatment to be used for correct management of the waste generated in any of the organisation's processes.

These kinds of waste are suitably managed and the following actions should be mentioned:

- Recording, controlling and separating all hazardous waste for its storage and management through an authorised provider
- Shredding of confidential papers and documents through an authorised manager.
- Collection of waste electronic apparatus to minimize Waste Electrical and Electronic Equipment, (WEEE).
- Management of the sludge resulting from operations by an authorised provider by means of the relevant collection and its subsequent treatment.

WASTE BY TYPE AND TREATMENT

Within this scope, in particular for companies located in Spain, the main waste that can be generated while performing the activity are those listed below:

TYPE OF WASTE (TN)	2022	2021
NON-HAZARDOUS WASTE		
Septic tank sludge	65.4	62.1
Mixtures of municipal waste	3.9	17.9
Paper and cardboard	0.6	0.73
Plastic	0.05	0.07
Wood	1.5	-
Empty containers	0.15	0.005
Metal containers	0.006	0.007
Plastic containers	0.7	-
HAZARDOUS WASTE		
Oil and fuel filters	0.6	0.3
Absorbents, filtering materials, cleaning cloths and protective fabric contaminated with hazardous substances	0.5	0.4
Anti-freeze containing hazardous substances	0.2	0.08
Containers with remains of hazardous substances or contaminated by them	1.4	0.1
Industrial waste	38.3	0.2
Aerosols	0.035	0.015
Lead batteries	1	0.031
Contaminated paper and cloths	0.115	0.065
Solid, liquid and gaseous fuels	385.6	-

4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. PROTECTING BIODIVERSITY

4.4. SUSTAINABLE USE OF RESOURCES

In order to work by respecting the environment, the GME Group uses its resources responsibly throughout the whole value chain. For such purpose, the organisation monitors all the uses related to its activity.

RAW MATERIALS

The organisation considers raw materials are all the materials that, with the relevant process, are or are part of its offer so that among the Group's main raw materials there are those categorised as solid fuels, among which the oil by-products and those categorised as biomass, among which wood or other organic materials used as a source of energy should be mentioned.

WATER

The use of water obtained from the public grid is an essential element for GME, not only for its operational functioning, but also for the rest of the organisation's needs. However, within this scope, it is important to mention that the organisation has installed some settling basins to collect water, both those of risk and rainwater.

Therefore, the use of water by the organisation for the period, object of this report, is shown in the following table:

USE OF WATER ¹	2022	2021
Use of water from the grid	41,398 m ³	55,032 m ³
Use of well water	1,770 m ³	1,866 ² m ³
Use of bottled water	18.12 litres	3.93 litres

1. The companies GME Unipessoal, GME France SAS, GME Americas LLC, GME Hungary kft, García-Munté Enerji İlimited and GME Metals are not included because they rent warehouses or areas and have no information available. In this case, a calculation was made taking into consideration the number of employees and their turnover, which were deemed insignificant. The companies GME Oceanía, Cargoconnect SL, Técnicas y Promociones Energéticas del Norte SL, GME Recycling and GME Senegal are not included either, since they had no employees during the period and hence had no related uses either.

ENERGY

Electricity is included among the Group's sources of energy, which is mainly obtained from the public grid.

In this respect, the organisation is subject to energy audits every year conducted by specialised companies as well as preventive maintenance work and regular reviews of the operations to detect any irregularities and incidents in the processes. In addition, part of the electricity supply is obtained from renewable sources, thus contributing to a significant reduction in the related pollution.

Moreover, GME uses certain **fuels** for the operating processes of its activity, among which are natural gas in fixed sources and petrol in mobile sources.

In this respect, the following table shows the different energy supplies that GME used in the period object of this report:

ENERGY SUPPLIES ³	2022	2021
Supply of electricity	10,090,759 kWh	9,584,944 kWh
Supply of natural gas for processes	5,360,300 kWh	2,458,918 kWh ⁴
Supply of gasoil	3,685,968 kWh	4,237,842 kWh

2. Well water is only used at the Vallmoll work centre in Tarragona, of the company García Munté Energía S.L, and the company GME Woodpellets S.L.

3. The companies GME Unipessoal, GME France SAS, GME Americas LLC, GME Hungary kft, García-Munté Enerji İlimited and GME Metals are not included because they rent warehouses or areas and have no information available. In this case, a calculation was made taking into consideration the number of employees and their turnover, which were considered insignificant. The companies GME Oceanía, Cargoconnect SL, Técnicas y Promociones Energéticas del Norte SL, GME Recycling and GME Senegal have neither been included since they have no employees and thus have no related consumption.

4. The use of natural gas is only related to the facilities in Huelva of the company García Munté Energía S.L.



4. ENVIRONMENTAL ISSUES

4.1. ENVIRONMENTAL MANAGEMENT

4.2. POLLUTION

4.3. CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

4.4. SUSTAINABLE USE OF RESOURCES

4.5. CLIMATE CHANGE

4.6. PROTECTING BIODIVERSITY

4.5. CLIMATE CHANGE

According to its environmental commitments, the GME Group's clear objective is related to reducing climate change, although it is fully aware of the hard work involved to achieve this. In this respect, the organisation aims at achieving some long-term objectives, among which those listed below should be pointed out:

- Controlling and monitoring the environmental indicators.
- Seeking more environmentally friendly alternatives.
- Reinforcing preventive maintenance for the initial detection of failures that could lead to increased use.
- Conducting regular energy efficiency audits.
- Training and raising awareness of the stakeholders.
- Calculating the carbon footprint related to the activity in all the countries where the Group operates.

4.6. PROTECTING BIODIVERSITY

Due to the kind of activity on which GME focuses, such activity has an impact on biodiversity. However, the organisation is located in urban surroundings with no facilities, work centres or operations located inside or next to protected or high value areas that could lead to a significant impact on biodiversity.

Specifically, regarding this last point, the organisation conducts exhaustive monitoring of direct or indirect greenhouse gas emissions caused by its activities in the operational facilities and centres of García Munté Energía S.L. In this respect, these emissions are estimated at 1,865.38 tons of equivalent CO₂ scope 1 emissions and 208,112.53 tons of equivalent CO₂ scope 2 emissions, (1,460.73 tons of equivalent CO₂ of scope 1 and 609.53 tons of equivalent CO₂ of scope 2 in 2021).

In spite of the foregoing, in line with its goal for transition to a business model that is more respectful of the environment, the Group is fully aware of the importance of the natural ecosystems for its business survival. Therefore, related to the business line it is currently promoting, GME is working on taking actions that enable it to compensate its impact on biodiversity in some way.



5

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As already mentioned above, the Group has an **integrated policy** for quality, the environment and health and safety in the workplace, by virtue of which it undertakes commitments in such areas, those listed below being specifically applicable to the employees and their management:

- Handling the opportunities that could arise and elimination of the hazards and reduction of the risks related to health and safety in the workplace.
- Actions that raise the level related to promoting the workers' health and well-being.
- A focus on ongoing improvement processes to increase the efficiency of the integrated management system and, specifically, protection of the organisation's workers, determining the controls required for the delivery of resources, internal procedures and dispatches that could be required.
- Reaching a high level of health and safety that meets the legal requirements and other requirements in force related to prevention of occupational hazards.
- Implementation of active channels for exchanging information and cooperation of the staff in order to progressively and continuously improve the company's activity.

Therefore, the organisation has undertaken a firm commitment with the workers included in its team; hence the management of employees is a fundamental factor for its growth to be sustained over time and development of the maximum potential it could have as a company, the average staff during the period of analysis being 205 workers.



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5.1. EMPLOYMENT

THE STRUCTURE OF THE STAFF

On 31 December 2022, the GME Group had a total of 205 workers on its staff, (192 workers in 2021), as shown below:

- 145 men and 60 women.
- 137 workers are within the age range of between 30 and 50 years old, followed by 50 workers over 50 years old.

- 78 workers correspond to the job category of machine operators, followed by 70 workers included in the administrative staff category.

NUMBER OF STAFF ⁵ - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	2	1	7	10
	F	0	2	0	0	2
Between 30 and 50	M	15	22	8	53	98
	F	7	35	2	1	45
Over 50	M	16	2	2	17	37
	F	4	7	2	0	13
Total		42	70	15	78	205

As a comparison, the data from the previous period are shown below:

NUMBER OF STAFF ⁵ - 2021						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	2	1	2	5
	F	0	4	0	0	4
Between 30 and 50	M	19	29	7	45	100
	F	5	31	0	1	37
Over 50	M	14	3	1	15	33
	F	4	9	0	0	13
Total		42	78	9	63	192



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Regarding each country, the relevant breakdown is shown below:

SPAIN - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	2	1	5	8
	F	0	0	0	0	0
Between 30 and 50	M	11	15	1	33	60
	F	3	33	0	0	36
Over 50	M	12	2	2	8	24
	F	3	6	0	0	9
Total		29	58	4	46	137

MOROCCO - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	1	1
	F	0	0	0	0	0
Between 30 and 50	M	3	2	2	18	25
	F	4	1	1	1	7
Over 50	M	1	0	0	6	7
	F	0	0	1	0	1
Total		8	3	4	25	41

PORTUGAL - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	1	0	1
	F	0	0	0	0	0
Over 50	M	1	0	0	0	1
	F	0	0	0	0	0
Total		1	0	1	0	2



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Regarding each country, the relevant breakdown is shown below:

FRANCE - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	2	0	2
	F	0	1	0	0	1
Over 50	M	1	0	0	0	1
	F	1	1	0	0	2
Total		2	2	2	0	6

ITALY - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	3	0	0	3
	F	0	0	1	0	1
Over 50	M	0	0	0	0	0
	F	0	0	1	0	1
Total		0	3	2	0	5

TURKEY - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	1	1
	F	0	2	0	0	2
Between 30 and 50	M	1	2	0	2	4
	F	0	0	0	0	0
Over 50	M	0	0	1	3	4
	F	0	0	0	0	0
Total		1	4	1	6	12



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Regarding each country, the relevant breakdown is shown below:

HUNGARY - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	1	0	1
	F	0	0	0	0	0
Over 50	M	0	0	0	0	0
	F	0	0	0	0	0
Total		0	0	1	0	1

UNITED STATES - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	0	0	0	0
	F	0	0	0	0	0
Over 50	M	1	0	0	0	1
	F	0	0	0	0	0
Total		1	0	0	0	1

DISABLED EMPLOYEES

During the period, object of this report, the organisation had 1 disabled employee on its staff, as shown below:

DISABLED EMPLOYEES			
	MEN	WOMEN	TOTAL
2022	0	1	1
2021	2	0	2



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DISTRIBUTION OF CONTRACTS

Regarding recruitment, GME promotes work stability, 97% of the contracts being permanent, as can be seen in the following table:

CONTRACTS - 2022				
CONTRACT	WORKING HOURS	MEN	WOMEN	TOTAL
Permanent	Full-time	141	47	188
	Part-time	0	11	11
Temporary	Full-time	4	1	5
	Part-time	0	1	1
Total		145	60	205

As a comparison, the data from the previous period are shown below:

CONTRACTS - 2021				
CONTRACT	WORKING HOURS	MEN	WOMEN	TOTAL
Permanent	Full-time	137	44	181
	Part-time	1	9	10
Temporary	Full-time	0	1	1
	Part-time	0	0	0
Total		138	54	192



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SELECTION AND DISMISSAL OF STAFF

All GME's staff, as explained below, are selected with a guarantee of the principle of equality, with no discrimination whatsoever based on reasons of origin, age, marital status, religion or political opinion, sexual orientation or any other diversity parameter, such selection only being based on their ability to perform their duties.

However, during the period, object of this report, a total of 11 workers of all of the Group's staff left the company, (20 left in 2021), a breakdown by their gender, age and job category is shown in the following table:

NUMBER OF STAFF THAT LEFT THE COMPANY - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	0	0	0	0
	F	0	0	0	0	0
Between 30 and 50	M	0	1	0	4	5
	F	1	2	0	0	3
Over 50	M	0	0	0	3	3
	F	0	0	0	0	0
Total		1	3	0	7	11

As a comparison, the data in the previous year were as follows:

NUMBER OF STAFF THAT LEFT THE COMPANY - 2021						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	0	1	0	0	1
	F	0	2	1	1	4
Between 30 and 50	M	2	0	1	8	11
	F	0	0	0	1	1
Over 50	M	0	1	0	2	3
	F	0	0	0	0	0
Total		2	4	2	12	20



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REMUNERATION SYSTEM

The Group's **Board of Directors**, composed of a total of 6 men, were not paid any remuneration for performing their duties as members of the Board of Directors. However, 2 of these members performed **Senior Management** work, being paid a total of €857,918 in 2022 (€1,551,652 in 2021).

Therefore, due to this, the average remuneration of the members of the Board of Directors was €142,986, (€258,608 in 2021), and the average remuneration of the Senior Management was €686,151, (€775,826 in 2021).

Moreover, the remuneration paid by the organisation complies with that stated in the various applicable collective bargaining agreements, always taking into account the duties the workers perform and each one's professional career. Therefore, regarding the rest of the staff of the organisation, the **average remuneration** is shown in the following table, broken down by gender, age and job category:

AVERAGE REMUNERATION - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	27,000	26,365	16,720	19,740
	F	-	15,387	-	-	15,387
Between 30 and 50	M	85,178	44,179	76,081	16,808	38,477
	F	27,781	24,953	9,363	3,914	24,233
Over 50	M	160,256	42,358	50,813	15,204	81,322
	F	98,929	35,960	33,665	-	54,982
Total		105,522	32,379	54,846	16,278	43,013

As a comparison, the data from the previous period are shown below:

AVERAGE REMUNERATION - 2021						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	15,370	21,000	17,166	16,907
	F	-	14,142	26,000	-	15,624
Between 30 and 50	M	79,003	23,200	52,369	16,844	32,925
	F	39,145	23,824	-	4,274	25,326
Over 50	M	160,440	24,964	53,369	15,244	73,848
	F	92,944	34,824	-	-	52,187
Total		101,653	23,642	47,069	16,293	38,587



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Nevertheless, due to the differences that exist between the different countries where the Group operates, the average remuneration of the workers is shown below depending on their origin:

SPAIN, PORTUGAL, FRANCE, ITALY AND THE UNITED STATES

AVERAGE REMUNERATION - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	27,000	26,365	18,600	21,671
	F	-	-	-	-	-
Between 30 and 50	M	96,778	46,985	73,114	22,019	44,385
	F	42,562	25,449	11,975	-	26,446
Over 50	M	164,624	42,358	50,813	21,322	104,677
	F	98,929	35,960	48,384	-	57,985
Total		122,949	33,356	53,423	21,526	50,528

HUNGARY, TURKEY AND MOROCCO

AVERAGE REMUNERATION - 2022						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	-	-	12,019	12,019
	F	-	15,387	-	-	15,387
Between 30 and 50	M	53,277	31,553	79,048	7,756	25,899
	F	16,695	8,091	6,751	3,914	12,219
Over 50	M	94,728	-	-	9,765	18,262
	F	-	-	18,946	-	18,946
Total		41,624	23,582	56,981	8,491	21,600



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In comparison with the previous year:

SPAIN, PORTUGAL, FRANCE, ITALY AND THE UNITED STATES

AVERAGE REMUNERATION - 2021						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	20,000	21,000	17,167	19,067
	F	-	22,833	26,000	-	23,625
Between 30 and 50	M	91,794	32,605	61,888	19,720	41,315
	F	39,096	24,686	-	-	26,381
Over 50	M	164,825	43,579	53,369	20,467	95,689
	F	92,944	35,608	-	-	54,720
Total		111,352	28,570	52,411	19,766	46,880

HUNGARY, TURKEY AND MOROCCO

AVERAGE REMUNERATION - 2021						
AGE	GENDER/ CATEGORY	EXECUTIVES AND MIDDLE MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
Under 30	M	-	6,109	-	-	6,109
	F	-	7,623	-	-	7,623
Between 30 and 50	M	24,641	13,169	23,032	7,495	13,094
	F	39,344	10,897	-	4,274	16,353
Over 50	M	103,443	6,350	-	7,783	17,062
	F	-	21,790	-	-	21,790
Total		40,225	11,617	23,032	7,435	13,708



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PAY GAP

Gender pay gap is defined as when women are paid lower salaries than men for performing the same work of equal value. In this respect, the pay gaps are calculated as follows:

$$\text{Pay gap} = \frac{(\text{men's remuneration} - \text{women's remuneration})}{\text{men's remuneration}}$$

Therefore, the result of the global pay gap of the GME Group is 36%, (29% in 2021), bearing in mind the average remuneration of the workers belonging to each of the job categories.

PAY GAP - 2022			
CATEGORY / GENDER	MEN	WOMEN	PAY GAP
Executives and middle-managers	123,928	53,653	57%
Administrative staff	42,717	26,269	39%
Sales staff	66,967	21,514	68%
Machine operators	16,441	3,914	76%
Total	48,184	30,600	36%

As a comparison, the data from the previous period are shown below:

PAY GAP - 2021			
CATEGORY / GENDER	MEN	WOMEN	PAY GAP
Executives and middle-managers	111,578	63,056	43%
Administrative staff	22,768	24,334	-7%
Sales staff	49,176	26,000	47%
Machine operators	16,465	4,274	74%
Total	41,926	29,929	29%

In this respect, it is important to stress that the previous results, both for each of the categories taken into consideration and the total number, are based on the average remuneration in all the countries where the GME Group operates; for such purpose the following information must be taken into account:

- The salaries in the countries are very different, hence the average remuneration in each one is also very different, those in Eastern Europe, Asia and Africa being lower than the rest of Europe and the United States.
- In some countries, in particular in Eastern Europe, Asia and Africa, the staff mainly consists of men, which leads to the global results being different.

Lastly, although in the same regard, it should be pointed out that there are no payments to long-term pension schemes.



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5.2. WORK ORGANISATION

WORKING HOURS

As stipulated in the law in force and in the applicable collective bargaining agreements, the most important one being the Solid Fuel Marketing Agreement, the company is responsible for and authorised to arrange its work organisation, the total number of working hours never exceeding 1792 effective hours per year and the minimum daily and weekly rest periods are always observed.

ABSENTEEISM

The GME Group acknowledges there is a problem related to absenteeism and is fully aware that reducing this implies both an increase of the time the worker is in his/her workplace and correct organisation of the company, along with some suitable conditions related to health and safety to achieve effective protection of the employees' physical and mental health.

The following table shows the Group's absenteeism data:

	DAYS OF ABSENTEEISM
2022	955
2021	1.200 ⁶

* The absences due to an occupational accident and temporary disability are included.

RIGHT TO DISCONNECT

Current technological development enables communication between the workers and their working environment through digital devices regardless of the time and place, but there is currently abusive use of these devices, confusing work time with rest time. Therefore, in order to guarantee that the workers' rest time, leave and holidays as well as their family and personal privacy are observed, GME guarantees digital disconnection; however a policy has not yet been drawn up for this purpose.

WORK-LIFE BALANCE

The Group considers that its main asset is its professional staff; it is hence crucial for the organisation to promote a work-life balance among all the workers. Therefore, some of the best practices in this matter have gradually been introduced, placing a focus on flexibility of working hours and intensive working hours during the summer months.

GME has also developed a **Working from Home Policy** that has been applied since 2020, as a goal to regulate working from home for all the workers who perform their professional activity being physically present in a continuous manner and to help their direct managers and team members to undertake the working system explained in such document and the rights and responsibilities related thereto.



6. Absenteeism was only recorded for the companies García Munté Energía S.L. and GME Woodpellets S.L.

5. SOCIAL ISSUES AND THOSE RELATED TO THE STAFF

5.1. EMPLOYMENT

5.2. WORK ORGANISATION

5.3. HEALTH AND SAFETY

5.4. SOCIAL RELATIONS

5.5. TRAINING

5.6. UNIVERSAL ACCESSIBILITY

5.7. EQUALITY

5.3. HEALTH AND SAFETY

One of the most important priorities of the GME Group is to protect the health and safety of all the workers, as specified in the **Code of Ethics**. For such purpose, policies and procedures have been adopted in order to guarantee that all the legal requirements and other regulatory aspects related to prevention of occupational hazards are met, as well as the industrial safety standards.

In addition, within the scope of the integrated management system, the organisation has begun including Occupational Risk Prevention in this system for the purpose of certifying it according to the ISO 45001 standard, which is planned for the end of 2022 and beginning of 2023, as proof of its commitment to the employees' health and safety.

Moreover, the Group has an **Emergency Plan** that, related to preventive planning, is for the purpose of defining a series of actions to be performed for the initial control of the emergencies that could arise, planning in the best way possible the use of the human organisation and technical resources provided to reduce as much as possible the potential consequences that could result from an emergency situation.

Being fully aware that compliance with the foregoing is based on the cooperation and commitment of all the Group's employees, the relevant procedures have been implemented so that all the workers are duly **informed and trained**, either at the time they are recruited in the company or on a regular basis when changes occur that require this, in particular for those workers responsible for loading and unloading materials.

For such purpose, GME has written **procedures** that it keeps up to date about the different kinds of work performed in the organisation, in which the specifications of each of them are described and the most important aspects related to health and safety are explained.

Similarly, the organisation has graphic documents related to this content, in which a **three-page safety leaflet** can be highlighted and its dissemination among all the workers on its staff, regardless of their jobs and the duties they perform.

In addition, according to the same scope, GME offers a series of social benefits to the workers to promote their adopting a **healthy lifestyle**, among which is providing them with private health insurance and recurrent access to fruit in the offices and work centres.

ACCIDENT RATE

The organisation's main accident and illness data throughout 2022 are shown below:

ACCIDENT AND ILLNESS DATA - 2022			
	MEN	WOMEN	TOTAL ⁷
Accidents with no sick leave	0	0	0
Accidents with sick leave	3	0	3
Sick leave days	92	0	92
Occupational illnesses	0	0	0
Accident frequency ⁷	0.016	0	0.016
Seriousness index ⁸	0.032	0	0.032

As a comparison, the data from the previous period are shown below:

ACCIDENT AND ILLNESS DATA - 2021			
	MEN	WOMEN	TOTAL ⁷
Accidents with no sick leave	3	0	3
Accidents with sick leave	7	3	10
Sick leave days	67	143	210
Occupational illnesses	0	0	0
Accident frequency ⁷	0.039	0.017	0.057
Seriousness index ⁸	0.104	0.021	0.047

7. Only serious accidents were recorded in the companies García Munté Energía S.L. and GME Woodpellets S.L.

8. Frecuencia de accidentes = N° de accidentes con baja laboral x 10 / N° total de horas trabajadas

9. Índice de gravedad = N° de accidentes laborales con baja laboral / N° de días de baja



5. SOCIAL ISSUES AND THOSE RELATED TO THE STAFF

5.1. EMPLOYMENT

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5.3. HEALTH AND SAFETY

5.4. SOCIAL RELATIONS

5.5. TRAINING

5.6. UNIVERSAL ACCESSIBILITY

5.7. EQUALITY

5.4. SOCIAL RELATIONS

GME's internal communication is mainly managed from the Human Resources Department; however it is also handled from the different departments or sections included in the organisation.

In this respect, the organisation aims at open and reciprocal communication with all the workers on its staff and, even though there are no legal representatives of the workers, the Group has undertaken a commitment to notify the relevant information by holding regular meetings and through other internal communication channels, such as mobile phone applications or text message platforms.

Among these, we should point out the internal whistleblowing channel, which is explained further below, through which the workers can fully confidentially report any breach that takes place in the organisation.

5.5. TRAINING

Training is an instrument used by the GME Group to promote the workers' personal and professional development and to hence cover the needs to improve their performance or to adapt their knowledge and skills to achieve their proposed goals. In order to fully provide a response to this, an **internal procedure** has been developed to include a method that enables the training needs of each of the Group's employees to be identified and to manage, perform and assess the training courses promoted.

GME has an internal training platform in order comply with the provisions in the organisation's training plan and to be able to monitor the training courses that are offered, through which the workers can promote their growth and professional development.

Along the same lines, it should be mentioned that any worker can decide to take a training course at his/her own initiative and can submit a **proposal** to his/her direct superior, who will deal with the matter with the Human Resources Department by analysing the feasibility of implementing it.

Moreover, albeit equally important, the organisation favours **team meetings** between the various workers and their direct superiors in order to ensure open communication and exchange of information with ongoing feedback between both sides.

All the staff also act as effective members of the work teams that are set up, performing the work assigned to them, cooperating and helping the others, being sensitive to other's needs, being fully willing to learn, sharing knowledge and having a positive attitude.

Specifically, all the workers belonging to the subsidiaries in Spain are covered by applicable collective bargaining agreements. It is not compulsory to fulfil collective bargaining agreements in the case of the international subsidiaries.

In this way, the data related to the hours of training given in the organisation in the period, object of this report, are shown in the following table:

TRAINING HOURS - 2022					
	EXECUTIVES AND MIDDLE-MANAGERS	ADMINISTRATIVE STAFF	SALES STAFF	MACHINE OPERATORS	TOTAL
2022	973.5	3,891	4	1,894.75	6,763.25 ¹⁰
2021	731	1,577	20.5	931.5	3,260 ¹¹

10. No training courses were given in the companies GME Turkey, GME France, GME Portugal, GME Americas and GME Hungary.

11 No training courses were given in the companies GME Turkey, GME Americas and GME Hungary.



5. SOCIAL ISSUES AND THOSE RELATED TO THE STAFF

5.1. EMPLOYMENT

5.2. WORK ORGANISATION

5.3. HEALTH AND SAFETY

5.4. SOCIAL RELATIONS

5.5. TRAINING

5.6. UNIVERSAL ACCESSIBILITY

5.7. EQUALITY

5.6. UNIVERSAL ACCESSIBILITY

According to its commitment undertaken with its employees, the GME Group works for the most vulnerable groups, making an effort to favour and promote their inclusion throughout the whole value chain of the organisation.

5.7. EQUALITY

The GME Group's aim is to fulfil all the aspects included in Act 3 of 22 March 2007 for the purpose of achieving effective equality between men and women from a labour standpoint. Through its **Code of Ethics**, the organisation undertakes a commitment to develop and implement values and policies that include equal treatment and opportunities with no discrimination, guaranteeing and keeping the working areas free of inequality, where the workers' dignity is respected and they are helped in their development.

Similarly, GME is drawing up an **Equality Plan** for its subsequent approval in order to guarantee equal treatment and opportunities between the men and women on its staff, for such purpose it will undertake a commitment to ensure that all the workers perform their activity in a professional and safe environment free of discrimination, which promotes the employee's equal opportunities and prohibits discriminating practices of any kind.

Within the same scope, in line with the contents of the Equality Plan, selection and internal promotion processes will be implemented from a gender standpoint. Therefore, the recruitments of staff in the organisation will be decided by recruitment and selection procedures that guarantee equal opportunities between men and women.

Moreover, the Group also has a **Protocol for prevention and action against harassment in the workplace**, the main objective being to adopt measures that prevent, avoid and eradicate harassment in the

Similarly, regarding accessibility, all the work centres comply with the provisions in the law in force on this matter, eliminating all physical barriers that could hinder inclusion of these employees and implementing measures that help them to feel fully part of the system.

workplace, determining the actions that are necessary to investigate, prosecute and sanction such conduct whenever it occurs, providing the workers with a suitable procedure to submit related complaints and reports by implementing and disseminating such document.

Lastly, within its commitment to equal treatment and opportunities with no discrimination, GME includes all kinds of conditioning factors subject to diversity, among which we can highlight reasons of race, ethnic group, gender, age, sexual orientation, religion, disability or any other situation that means a person can be included in a minority group.



6.

HUMAN RIGHTS



6. HUMAN RIGHTS

The GME Group has undertaken a firm commitment in order to ensure that human rights are respected. In addition to meeting the requirements in applicable law in force, the company undertakes a strong commitment to respect human rights internationally recognised in the International Bill of Human Rights and the principles related to the rights stipulated by the International Labour Organisation concerning the Fundamental Principles and Rights at Work and the eight Fundamental Conventions developed therein.

The organisation identifies and assesses the risks to human rights depending on the geographic context where they occur and the corporate relations of its value chain. For such purpose, the employees are the fundamental basis on which the business has been built, it is hence of great importance to implement ethical principles and actions that must guide each of the steps, creating a working atmosphere characterised by personal responsibility, commitment, honesty, loyalty and respect.

In this respect, through its **Code of Ethics**, the Group details the basic definitions of GME's policies and procedures that must be informed to and applied by all the directors, executives, employees and collaborators of the organisation. Specifically, such document provides the applicable framework, the most important aspects of which are listed below:

- The employees and collaborators of the organisation must comply with the law, actively cooperating with the administrative, police and judicial authorities, if necessary, and must be informed at all times of the contents of the legal provisions applicable to their sector of activity.
- The organisation respects and promotes free, loyal and honest competition, expressing its absolute commitment at the highest level to complying with competition regulations in all the jurisdictions where they are applicable.
- Sustainable conduct also extends beyond respect of the environment and rules on health and safety in the workplace, hence the organisation undertakes to efficiently use its resources pursuant to the regulations applicable to its activity.

Similarly, as already mentioned above, GME guarantees **equal opportunities** and management of diversity in the organisation, this being a fundamental element of its corporate identity, since there are controls and monitoring measures to ensure these premises are fulfilled.

The organisation does not apply discriminating criteria of any kind in its internal processes, regardless of the purpose thereof. Therefore, in particular during the processes related to the **employees' management**, the organisation only uses the **objectivity** of its employees' skills and worth as the basis thereof, both in the processes for selection and recruitment of new professionals and in the internal promotion processes, including the training courses and salary remuneration.

Along the same lines, the employees and collaborators of the organisation must treat each other and third parties with **respect and consideration**, excluding any kind of discrimination for any reason and ensuring there is a working atmosphere free of conduct that implies harassment or intimidation.

Moreover, apart from complying with the regulations in force, GME supports **freedom of association and the effective recognition of the right to collective bargaining**; respecting the workers' right to freely belong to the trade union section they deem appropriate, eliminating any kind of discrimination against those that could perform such kind of duties.

It also absolutely rejects **child labour and all forms of forced or compulsory labour**; hence no relationship will be entered into with collaborators of any kind that impose employment conditions that infringe the law.

Lastly, in order to comply with the laws, regulations and company policy applicable to their work, all the professionals on GME's staff are responsible for knowing about them and seeking advice, whenever necessary, and it should be pointed out that an **Ethics Committee** has been set up. This Committee holds regular meetings to ensure compliance with the policies and procedures on this matter as well as promoting other actions for prevention and control in cases of infringement.

According to the foregoing, GME has provided **whistleblowing channels**, both of an internal and external scope, in order to be able to report, absolutely confidentially and with no fear of reprisals, any breach of the aforementioned principles. However, all the reports must be submitted in good faith and must not be based on mere presumptions; hence they must all take place through the system determined in an internal procedure.

In this respect, it should be mentioned that in the period, object of this report, 2022, the Group did not receive any reports whatsoever about violation of human rights, which was also the case in the previous financial year.



7.

CORRUPTION AND BRIBERY



7. CORRUPTION AND BRIBERY

PREVENTING CORRUPTION, BRIBERY AND MONEY LAUNDERING

Within the scope of its commitment to strict compliance with applicable law and the integrity and transparency that govern its actions, the organisation considers integrity to be a crucial part of its corporate culture and values, as expressed by the organisation's main principles, protocols and procedures.

In this respect, the Group identifies and assesses the potential risks of criminal offences being committed classified in the reference regulations applicable to its activity, having developed a **Criminal Risk Prevention Model** to prevent such crimes that includes the procedures, internal regulations and actions for supervision and control and the training and monitoring actions required for such purpose.

Regarding the foregoing and as a part of a whole, the organisation is governed by the basic action principles contained in the applicable **Code of Ethics**. By means of this code, GME's objective is to manage the business according to the highest standards of ethics, honesty and integrity, acknowledging the importance that all the workers play in achieving this.

Specifically for preventing **money laundering and terrorist financing**, the Code of Ethics mentions that the organisation enters into its relationships with customers, partners and other commercial collaborators only taking into account their professional competence and must adopt the relevant measures for compliance in the transactions or activities in which some kind of risk can be detected in this respect.

Therefore, considering the importance that must be placed on this aspect, GME has a **Manual for Prevention and Actions against Money Laundering** in order to determine the required rules and procedures to comply with the provisions in the law in force related to preventing and acting against money laundering and to prevent this from being used for financing terrorism or other criminal activities.

The Code of Ethics also stresses that all the staff must perform their work loyally and must place a priority on the company's interests over their own, avoiding any actions, relations or situations that could imply a **conflict of interest**.

In addition, the absolute prohibition is expressed in the same document, related to prevention of **corruption and bribery**, to offer any kind of illegal advantage to employees in other companies in order for the organisation's services to be contracted or acquired.

In order for all these basic action principles included in the Code of Ethics to be able to materialise and be extended to the organisation's whole value chain, the Group uses different communication channels that it has set up to inform its collaborating companies and customers, encouraging all of them to include them in their own structure.

Moreover, albeit in line with the foregoing, GME has drawn up an **Anti-Corruption Policy**, which must be fulfilled in a compulsory manner by all the Group's directors, executives, employees and collaborators for the purpose of developing the principles and values in the Code of Ethics related to the organisation's commitment to preventing corruption, as included in the aforementioned document. This policy determines criteria and procedures aimed at preventing acts of corruption and conflicts of interest that could arise in the ordinary activities and marketing carried out by the staff and other associated collaborators.

Similarly, the organisation has a **Competition Policy**, also applicable to the directors, executives and employees, in order to determine criteria and procedures to prevent and detect acts and conduct in advance that could restrict competition in the commercial relations and could lead to administrative or civil sanctions or even criminal sanctions.

Furthermore, personal **data protection** is of crucial importance for the Group, therefore, as part of its corporate activities, it undertakes to guarantee protection of the personal data of its employees, suppliers and customers while collecting, processing, storing or transferring such data.



7. CORRUPTION AND BRIBERY

Lastly, in order to guarantee the full and effective knowledge of the provisions in the documents governing the organisation, GME undertakes to ensure all the workers on the staff are **informed and trained**. Specifically, in addition to providing training courses on the matter to the directors, executives and employees, the organisation has drawn up internal procedures centralised by the aforementioned **Ethics Committee**, among which the following can be highlighted:

- Identification of the organisation's activities in which the crimes could be committed that must be prevented.
- Determining, developing, including and disseminating the protocols and procedures that specify the process for granting consent, adapting decisions and executing them.
- Planning training obligations for the company related to the organisation's ethical principles, zero tolerance of criminal or anti-ethical conduct and the procedures that are available to them to act against such conduct.
- Setting up and managing channels to allow possible risks, incidents or infringements within the organisation to be reported and for managing and documenting their investigation.
- Acting as an advisory body related to the functioning of the organisation's policies and procedures.

Lastly, it should be pointed out that no cases have been received related to corruption and bribery in the organisation up to now.

CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ORGANISATIONS

Within the Group's long-term strategic projects there are also those related to its commitment to contribute to creating a better society, promoting aspects such as medical research, culture, art, education, training and professional development, among others. However, whatever it may be, compliance with the previous provisions is also ensured prior to beginning any collaboration.

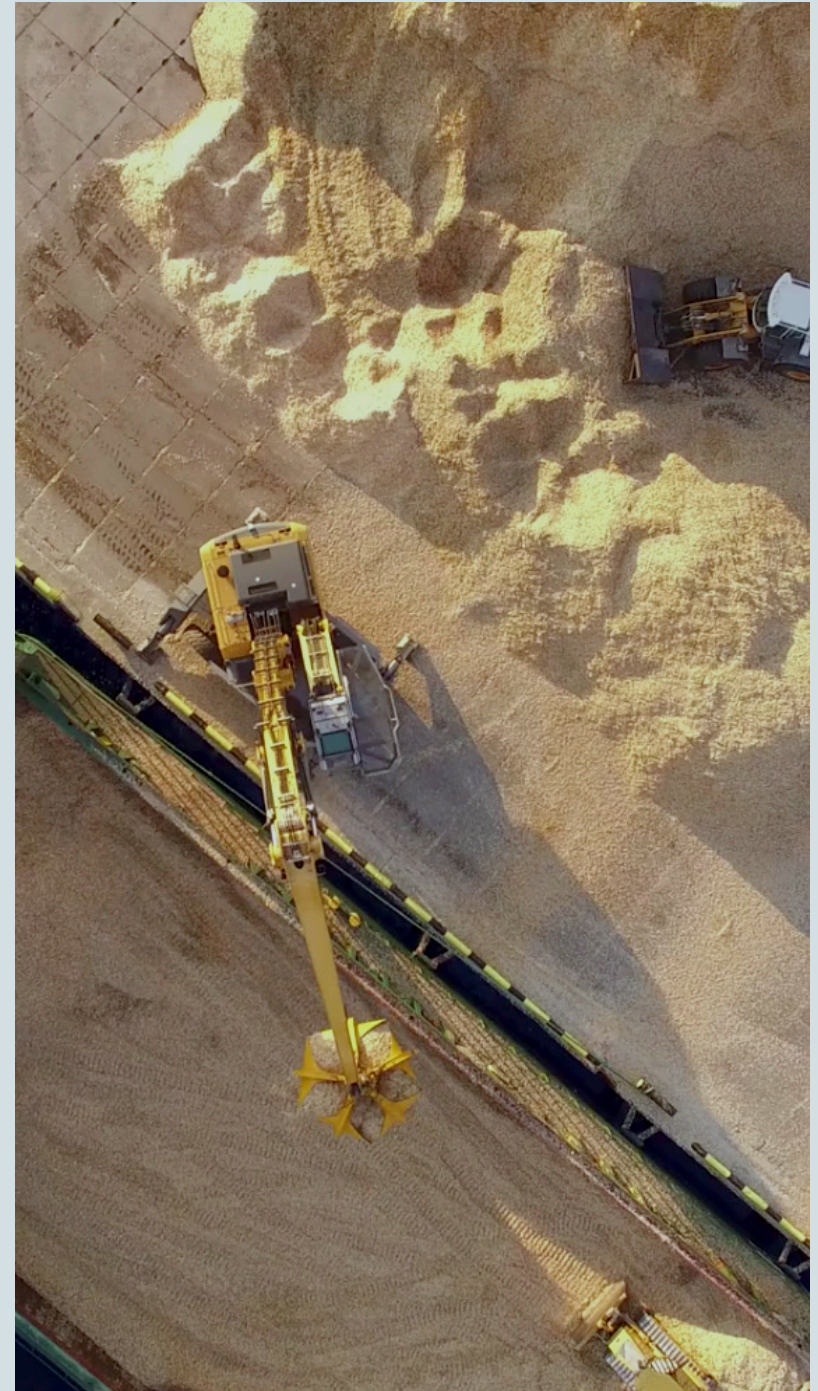
In 2022, the Group made contributions to foundations and non-profit organisations for a total amount of €19,670, (€22,510 in 2021). In addition, in order to promote sports within a social scope, the Group takes part in sponsoring sports events whenever it can.



8

INFORMATION ABOUT THE COMPANY

- 8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT
- 8.2. SUBCONTRACTING AND SUPPLIERS
- 8.3. CONSUMERS
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8. INFORMATION ABOUT THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

8.2. SUBCONTRACTING AND SUPPLIERS

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8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

The GME Group's commitment to social responsibility means working on sustainable development, deeming this to mean the balance between the economic results, a positive social impact on its surroundings and protecting the environment, with a transversal approach and contributing value to the whole of society.

RELATIONSHIP WITH THE STAKEHOLDERS

On the one hand, among the activities and services it develops, the Group is fully committed to its relations and interaction with the institutions and groups of people in which they could be significantly included and whose actions could also have some kind of repercussion on the organisation's ability to successfully develop its strategy and achieve its goals.

For such purpose, the organisation endeavours to provide and maintain a relationship of dialogue with its stakeholders, implementing cooperation actions with the surroundings, providing and maintaining an open treatment with the stakeholders, which it structures through the different communication channels, on the other hand, its aim is also beginning new relationships of association in the future.

- The organisation provides ongoing training and promotes high-quality employment to ensure the workers on its staff remain motivated.
- The relations with the shareholders are continually managed to ensure the company's success in the long-term.
- The organisation must attract and keep its customers by offering them products and services to enable their needs to be covered, always offering them an excellent service through constant customer support.
- The suppliers must provide the required resources so that the organisation can carry out its activities; it is hence of crucial importance to enter into relationships of trust with them.
- The organisation works to provide added value to its products and services and to surpass its competitors.

COMMITMENT TO SOCIETY

GME contributes to sustainable development through its activity, the ongoing creation of high-quality and permanent jobs being particularly important and with remuneration that not only considers the employees but also the corporate successes.

Similarly, it defines strategies for developing and implementing new technologies and product innovation, which enables it to improve its competitive edge in a changing environment, even though the Group has not undergone any substantial changes.

The organisation's activity also benefits industrial development both for small and medium enterprises, guaranteeing the continuance of the local businesses where it operates.

In addition, the organisation undertakes a full commitment for a positive impact on the surroundings where it operates, encouraging all the workers on its staff to become involved and actively take part in the sustainable development of local communities. In this respect, the Group collaborates with organisations, within its capacities, such as those listed below:

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

Regarding climate change, GME endeavours to combat this and contribute to the resolving the cause by using natural resources and not generating contaminants or waste, as explained above.

Lastly, it should be specified that the GME Group is in harmony with the surroundings where it operates regarding the relationships with the players in society, collaborating in and supporting their economic development and promoting the use of products produced from biomass, recently investing in projects in which such material are used.



8. INFORMATION ABOUT THE COMPANY

8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

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8.2. SUBCONTRACTING AND SUPPLIERS

Como parte de su estrategia corporativa y alineada con los compromisos que se establecen en el **Código ético**, GME pone especial énfasis en el desarrollo y mantenimiento de una cadena de valor responsable. Como se ha indicado, la organización pretende mantener un diálogo constante con todas las partes interesadas, entre las que se encuentran las empresas proveedoras y los colaboradores externos.

As part of its corporate strategy and in line with the commitments stipulated in its **Code of Ethics**, GME places a special emphasis on developing and maintaining a responsible value chain. As mentioned, the organisation endeavours to hold constant dialogue with all the stakeholders, among which are its suppliers and external collaborators.

Specifically, in line with the foregoing, the processes for selecting the Group's suppliers are based on criteria of impartiality, objectivity, quality, opportunity and cost. In turn, the directors, executives and employees of the organisation must undertake a commitment to actively promote such criteria among all its collaborators, providing them with the required information and encouraging them to sign some ethical clauses through the contractual relationships they could enter into.

Along the same lines, the organisation has developed a **Procurement Policy** for the purpose of verifying the ability of suppliers and subcontractors to supply raw materials, materials and provide other services according to the

quality requirements defined by the organisation and in order to define the operational system for communicating the environmental requirements to collaborators that include significant environmental aspects.

In accordance with its diversification objective towards more sustainable products and services, as already mentioned above, GME Woodpellets has included biomass in its product portfolio. In this respect, the organisation promotes this raw material with the **Programme for the Endorsement of Forest Certification (PEFC) certificate** in order to ensure forestry sustainability from a local standpoint that creates benefits throughout the whole value chain.

Therefore, as a general rule, all the Group's suppliers and subcontractors are subject to prior approval for the first purchase and ongoing assessment after that, in order to ensure their capacity for supply pursuant to the stipulated requirements and it verifies compliance therewith over time through questionnaires. For such purpose, the GME Group normally uses a procedure to **assess suppliers** in which the assessment criteria are specified among which environmental aspects stand out, among others.

Lastly, although the organisation shows it has undertaken a commitment by including aspects related to sustainability, as already mentioned, it does not specifically conduct auditing processes of the suppliers with which it has entered into any kind of relationship.

8.3. CONSUMERS

HEALTH AND SAFETY OF CONSUMERS

Pursuant to the provisions in the **Code of Ethics**, GME complies with the law in force related to data protection for collecting, storing and using personal data, and the workers allowed access to this information may only use it for the purpose for which it was collected, complying with the utmost confidentiality levels.

Moreover, albeit in the same scope, the Group holds the **ISO 9001** standard, which is related to the **integrated policy** for quality, the environment and health and safety in the workplace, by means of which the organisation undertakes the following quality commitments:

- To focus the ongoing improvement processes on increasing the efficiency of the integrated management system and, specifically, the quality of the services, determining the required controls for the delivery of resources, internal procedures and the dispatches that could be required.
- To set up active channels for exchanging information and cooperation with all the stakeholders for the purpose of progressively and continually improving the company's activity.



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8.1. COMMITMENT TO SUSTAINABLE DEVELOPMENT

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For such purpose, **quality** is an intrinsic characteristic of GME, encompassing the whole activity of the organisation in order to efficiently act on this matter, both for its products and its services, as well as for prevention of occupational hazards and environmental protection.

In spite of the importance of the foregoing, the organisation considers its main asset is its employees, the personalised support to cover the needs of each customer and advice based on their prior knowledge and experience, being fundamental to improve the performance of its activity.

SYSTEMS FOR COMPLAINTS AND INCIDENTS

Regarding its customers, GME has a **complaint system** fully adapted to the markets where it operates its business; moreover it is fully integrated in the organisation's value chain, which enables it to guarantee that

8.4. TAX INFORMATION

By means of the GME Group's Board of Directors, the organisation draws up its annual accounts and management report, which are subsequently approved. Along these lines, the most significant indicators related to the organisation's tax information are provided below:

PRE-TAX PROFITS		
COUNTRY	2022	2021
Spain	88,095,749	17,150,056
Morocco	1,455,319	432,241
Portugal	29,402	5,336
France	502,525	236,399
Italy	620,081	38,942
Hungary	282,717	55,987
Turkey	6,093,030	2,146,773
The United States	287,037	96,919
New Zealand	752,411	296,959
Total	98,118,272	20,459,612

the complaints received are recorded, (47 complaints in 2022 and 54 complaints in 2021), as well as their analysis and assessment through their evolution over time and the response of the measures implemented.

Along these lines, the organisation determines efficient guidelines to compile, analyse and use the information about customer satisfaction. In this respect, it has developed a **satisfaction survey** based on the quality of the products and services, which it makes available to the customers bearing in mind the requirements that the product or service must meet and the needs and expectations to be covered in order to progress towards ongoing improvement.

INCOME TAX PAID		
COUNTRY	2022	2021
Spain	20,555,454	6,201,626
Morocco	436,595	133,452
Portugal	19,621	-
France	144,840	86,788
Italy	167,422	12,495
Hungary	12,837	8,199
Turkey	1,692,814	297,069
The United States	3,572	-
New Zealand	210,655	114,533
Total	23,243,810	6,854,162

PUBLIC SUBSIDIES RECEIVED

No subsidies were received in the financial years 2022 or 2021



9



GRI TABLE OF CONTENTS



9. GRI TABLE OF CONTENTS

BLOCK	CONTENT	GRI	SECTION
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	Organisation and structure, (Size of the organisation. Holdings in Group companies)	2-9a	3
	Objectives, strategies, policies the Group applies and their results	2-23a, 2-23b, 2-24a	3
MAIN RISKS	Business relationships, products or services that could have a negative impact in this scope. Main impacts, risks and opportunities	2-6c	3
	How such risks are managed, explaining the procedures used to detect and assess them	2-25a, 2-25a, 103-3	3
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THE ENVIRONMENT			
ENVIRONMENTAL MANAGEMENT	Current and expected impact of the company's activities on health and safety		
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	Resources used to prevent environmental hazards	2-24a, 2-27b, 2-27c, 201-2, 3-3	4
	Application of the principle of precaution, measures to prevent, reduce or remedy carbon emissions that have a serious impact on the environment		
	The amount of provisions and guarantees for environmental hazards		
POLLUTION	Measures to prevent, reduce or remedy carbon emissions that have a serious impact on the environment	305-7a	4
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	Supply of raw materials and measures adopted to improve the efficiency of their use	301-1a	4
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	Supply of renewable energies	302-3	4



9. GRI TABLE OF CONTENTS

BLOCK	CONTENT	GRI	SECTION
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CLIMATE CHANGE	The important elements related to the greenhouse gases emissions generated as a result of the company's activities, including the use of the goods and services produced	305-1a, 305-1e, 305-2a, 305-2e, 305-3a, 305-3f	4
	Measures adopted to adapt to the consequences of climate change	N/A	4
	Goals for reduction voluntarily set for the medium- and long-term to reduce greenhouse gas emissions and the measures implemented for such purpose	305-5a, 305-5d	4
PROTECTING BIODIVERSITY	Measures adopted to protect and restore biodiversity	304-1a, 304-3a	4
	Impact caused by the activities or operations in protected areas	304-2a, 304-2b	4
INFORMATION ABOUT SOCIAL ISSUES AND THOSE RELATED TO THE STAFF			
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	Total number and assignment of types of employment contracts	2-7b	5
	Annual average permanent, temporary and part-time contracts by gender, age and job category	N/A	5
	Number of dismissals by gender, age, and job category	N/A	5
	Average remuneration and its development by gender, age and job category or equivalent value	2-19a, 401-2	5
	Pay gap: remuneration for the same jobs or average of the company	405-2a	5
	Average remuneration of the directors and executives, including their variable remuneration, in diem expenses, compensation	2-19a	5
	Contributions to long-term pension schemes	N/A	5
	Implementation of work disconnection	201-3, 401-3	5
	Disabled employees	405-1	5
WORK ORGANISATION	Number of absenteeism hours	403-2	5
	Measures for work and life balance	401-3a, 401-3b	
HEALTH AND SAFETY	Health and safety conditions in the workplace	403-1a, 403-2a, 403-4a, 403-4b, 403-5a, 403-6a, 403-7a	5
	Occupational accidents, in particular their frequency and seriousness, and occupational illnesses, broken down by gender	403-9a, 403-10a	5



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	Balance of the collective bargaining agreements, in particular in the field of health and safety in the workplace	407	5
TRAINING	Policies implemented in the field of training	404-2a, 404-2b	5
	Total number of training hours by job category	404-1a	5
UNIVERSAL ACCESSIBILITY	Measures adopted to ensure accessibility of the most vulnerable groups	N/A	5
EQUALITY	Measures adopted to promote equal treatment and opportunities between men and women	406-1	5
	Equality Plans	N/A	5
	Measures adopted to promote employment	N/A	5
	Protocols to prevent sexual harassment and due to gender, integration and universal accessibility of disabled persons	N/A	5
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