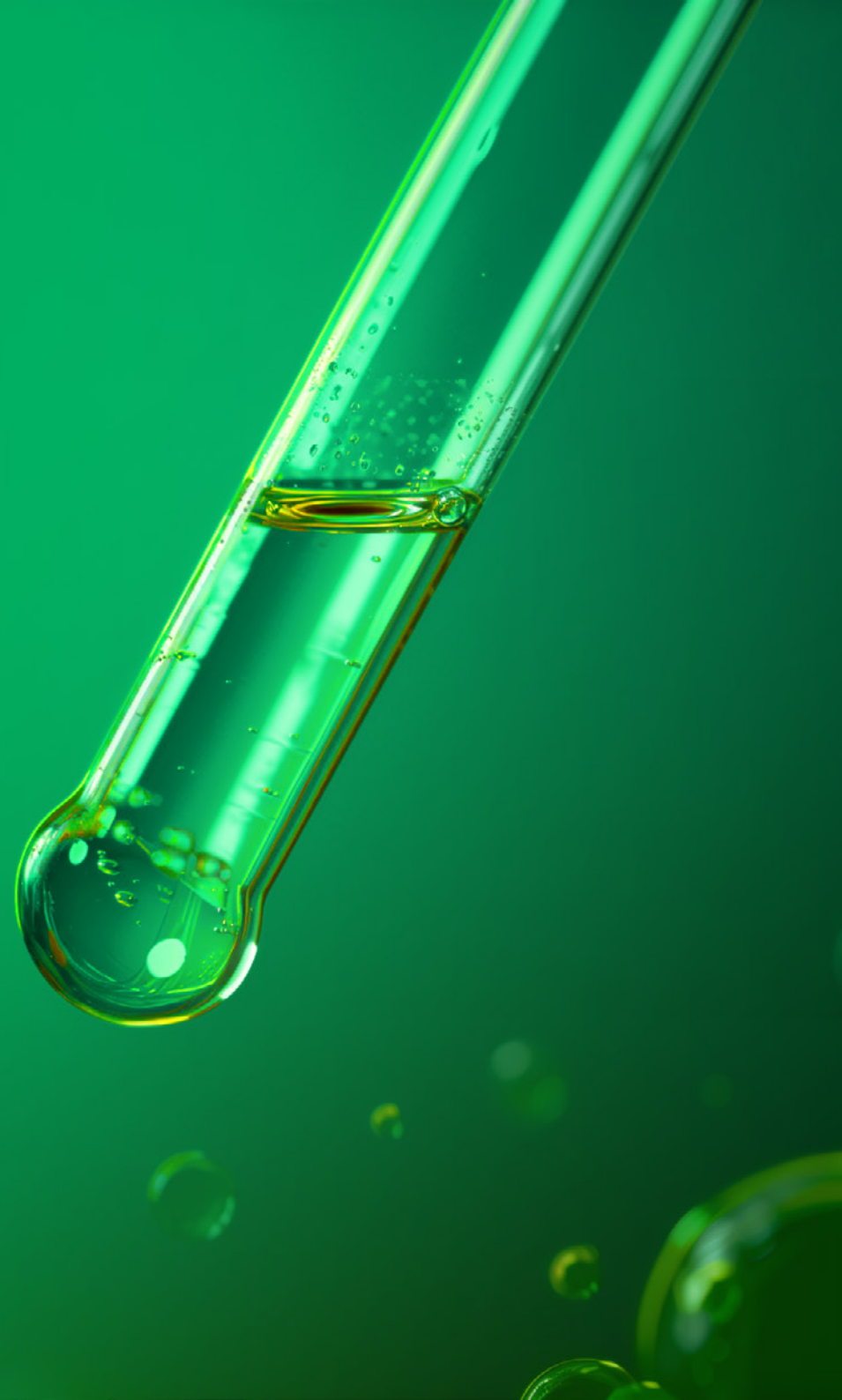


Non-Financial Information Statement 2023.





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Albert Collell and **Enric Collell**

General Managers of
Barcelonesa Group

Presentation

GRI 2-22

We present the latest edition of the Barcelonesa Group's *Non-Financial Information Statement*, highlighting the key milestones achieved throughout the year and showcasing our commitment to sustainability and transparency.

Reflecting on the general evolution of the Group, we can assert that in 2023, we laid the foundations to face future challenges with the highest degree of confidence. Our growth in recent years and the progress we have made in globalizing our operations have prompted an internal reflection on the company's positioning in the global market and the development of two strategically impactful projects. Firstly, we restructured and streamlined our brand architecture around our three main business areas: Chemicals, Nutrition & Health, and Logistics. Simultaneously, we renewed our corporate identity, introducing a distinctive symbol (The New B) for all companies under a more approachable image.

“In 2023, we laid the foundations to face future challenges with the highest degree of confidence.”

Among our various business lines, the first full year of operations of Barcelonesa Food Hub is particularly notable. From its new facility in Parets del Vallès, it has consolidated its presence in the food industry through high production levels, R&D, and logistics capabilities. In the Chemicals area, our participation in major international industry events is noteworthy, allowing us to showcase our solutions, broaden our network, and uncover new business opportunities. Lastly, we would also like to highlight the recent acquisition of Quifransa and Tratawac in the last quarter of the year, which aims to bolster our operations in the Iberian peninsula.



In 2023, we also made significant progress in integrating sustainability as a strategic growth pillar for the Group, driven by a thorough internal review involving the cross-sectional participation of all company departments. The project will result in a comprehensive action plan seamlessly incorporated into our business strategy to strengthen our commitment to sustainability in line with the United Nations' 2030 Agenda Sustainable Development Goals (SDGs).

This report contains detailed information about all these projects and initiatives, as well as other relevant actions related to our business activities. These include the continuous improvement of our Corporate Compliance system, with particular emphasis on consolidating its criminal risk prevention model; the introduction of new measures to improve resource efficiency and responsibility, with significant advances in water conservation and energy optimization; and finally, in the area of talent management, several initiatives developed under the “Employee Experience” program.

Among the various indicators included in this report, the profile of our team stands out. It comprises over 400 highly skilled and dedicated individuals whose contributions are essential to achieving our goal of fostering a more sustainable and responsible future.

A heartfelt thanks to our entire team for their effort and involvement and to our clients and suppliers for their continued trust and support.

“We also made significant progress in integrating sustainability as a strategic growth pillar for the Group.”

Barcelonesa Group in Figures

GRI 201-1

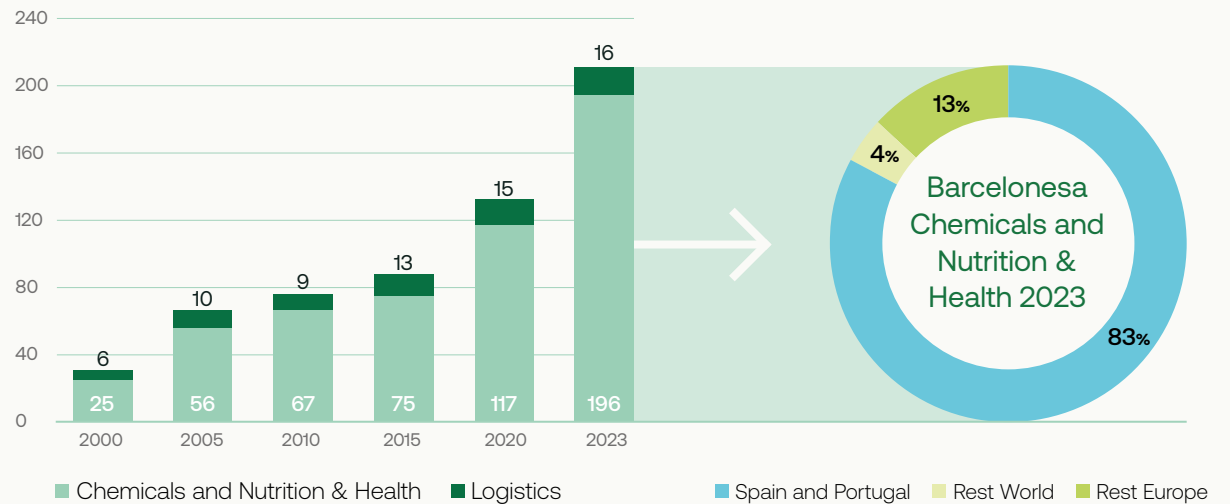
**80+**years of experience
in the sector**3,000+**

clients worldwide

**400+**professionals providing
solutions**80+**countries where business is
conducted**2,000+**product references,
qualities, and origins**€210M+**

consolidated revenue (2023)

Revenue Growth.





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BARCELONESA
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IN FIGURES

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1.1. Methodology and Scope

1.2. Materiality Analysis



1.1.

Methodology and Scope

GRI 2-1

In line with its commitment to transparency and responsibility, Barcelonesa Group presents a comprehensive overview of its actions and performance in the NFIS, covering key environmental, social, and governance aspects.

This document constitutes the *Non-Financial Information Statement* (NFIS) of the group "JOAN COLLELL PASCUAL, S.L." (from now on, "Barcelonesa Group" or "the Group") and all companies within it.

The NFIS is drafted in compliance with the provisions, among others, of Articles 44.1 and 49.5 of the Spanish Code of Commerce in the wording provided by Law 11/2018 of December 28. It also complies with the

related provisions of the revised text of the Capital Companies Act approved by the Royal Legislative Decree 1/2010 of July 2 and Law 22/2015 of July 20 on Account Auditing regarding non-financial information and diversity. The Guidelines on Non-Financial Reporting of the European Commission (2017/C215/01) derived from Directive 2014/95/EU and the provisions of the Global Reporting Initiative Standards (GRI Standards) are considered in its preparation.

In this regard, Barcelonesa Group aims to use this NFIS to report on environmental, social, and personnel-related matters in connection with human rights, the fight against corruption and bribery, as well as other aspects considered relevant to the company in the implementation of its business activities.

The goal is to transparently inform all stakeholders about its practices, impact, and progress towards sustainability and promote trust and collaboration with its target groups.

Barcelonesa Group conducted a materiality analysis to identify the most significant issues for its activities, incorporating feedback from its key internal and external stakeholders.

This NFIS outlines the relevance of each issue proposed by Law 11/2018 to the company, the corresponding policies, associated risks, and the benchmarks used for monitoring and evaluation.

In the third quarter of 2023, Barcelonesa Group acquired two Spanish companies: Quimica del Francolí S.A. (Quifransa) and Tratawac S.A. In compliance with Law 11/2018 of December 28, regarding non-financial information and diversity, all available data from these two companies has been included as of December 31, 2023, except for data that could not be integrated due to its nature or because the companies were not previously collecting it.



1.2.

Materiality Analysis

GRI 2-29; 3-1; 3-2; 3-3

Barcelonesa Group understands that addressing the most critical issues for its stakeholders is essential for driving value creation.

The materiality analysis helps identify and prioritize the issues most significantly impacting the business model and stakeholder expectations. This process offers a clear view of the areas where the Group should concentrate its efforts to ensure responsible and sustainable management, aligning with stakeholder needs and concerns.

The materiality analysis conducted during the 2021-2022 period, which remained valid in 2023, is divided into the following phases:

1. Identification of the key stakeholders impacted by the Group.

The key stakeholders directly or indirectly affected by Barcelonesa Group's activities are internal (primarily Employees) and external groups (Clients, Suppliers/ Representatives, and Public Administration).

2. Identification of potential areas of interest.

The public information of related companies and those within the same field was analyzed to pinpoint the most relevant aspects of the industry. Additionally, an analysis of specifiers, reporting standards, and the regulatory environment was completed. This process yielded a list of 30 relevant issues, categorized as follows based on the topic:

Environmental Issues

- Reduction of CO₂ emissions.
- Waste management and reduction.
- Water management and usage.
- Raw material management and consumption.
- Efficient energy management and use.
- Use of renewable energies.
- Environmental risk and incident management.
- Environmental impact of transportation.
- Environmental impact of packaging.
- Environmental standards in the supply chain.

Social Issues

- Employee health and safety.
- Employee engagement and satisfaction.
- Talent attraction.
- Training.
- Labor relations.
- Work-life balance.
- Impact on the local community.

Corporate Governance Issues

- Code of Ethics.
- Compliance.
- Fight against corruption and bribery.
- Transparency and dialogue with stakeholders.
- Cybersecurity and data protection.
- Chemical product safety.
- Commitment to third-sector organizations.
- Good governance in the supply chain.

Other Issues

- Regulatory changes.
- Quality and customer satisfaction.
- Company digitalization.
- Relations with suppliers and subcontractors/ certified suppliers.
- Growth management.

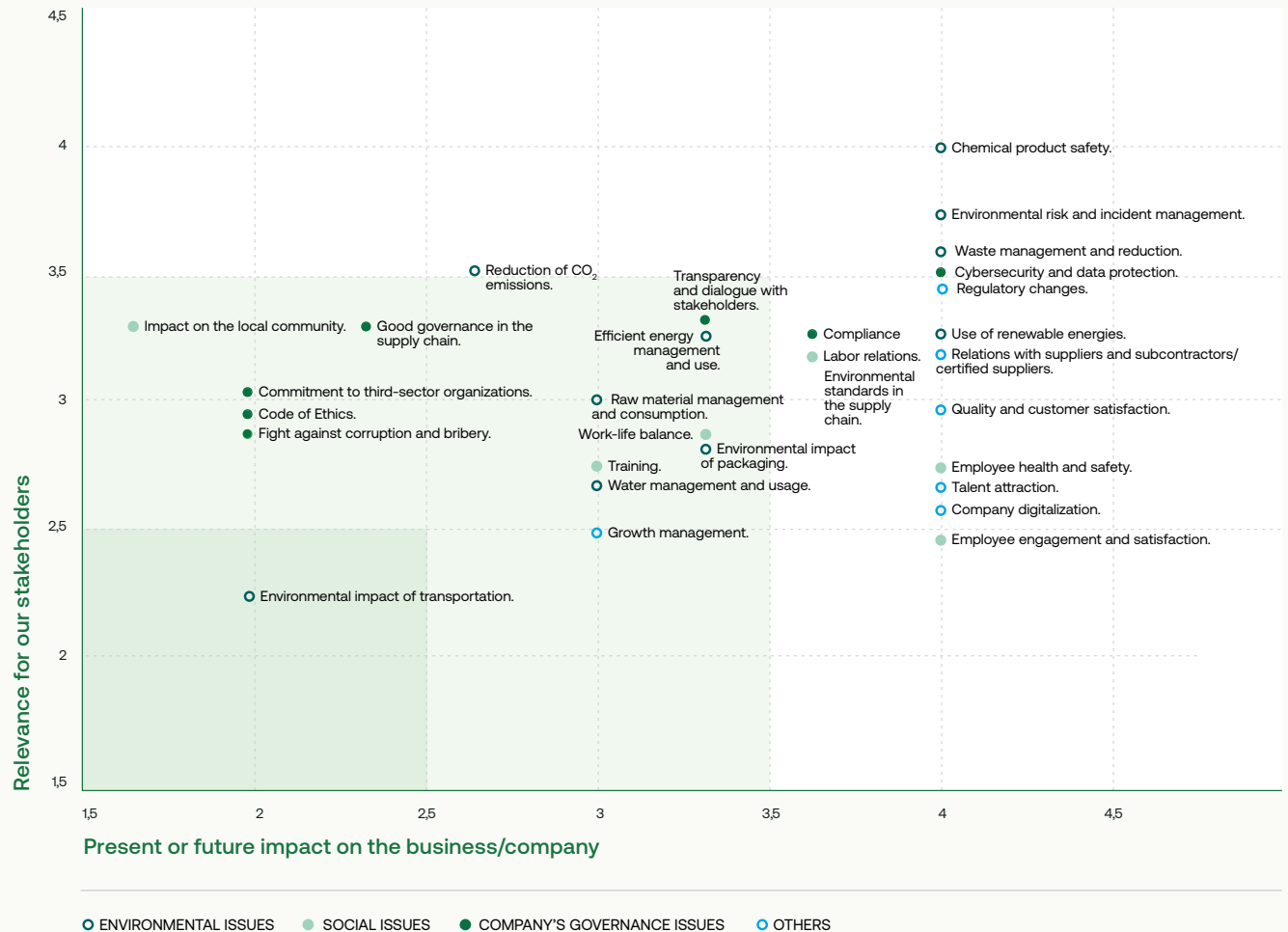
3. Consultation with relevant stakeholders.

Coordinated by the Management team, input was collected from Employees, Clients, Suppliers/Representatives, and Public Administration. Participants from each stakeholder group assessed the relevance of the identified issues using a questionnaire with the following scale: "Very High," "High," "Moderate," or "Low."

4. Creation of the materiality matrix.

Based on the results obtained, a materiality matrix was developed. In this matrix, the vertical (y) axis represents the issues deemed relevant by stakeholders, while the horizontal (x) axis reflects Management's view of their impact on the business. "Chemical product safety" emerged as the company's most critical and impactful issue, ranking highest in consultations with both groups. Additionally, issues such as "environmental risk and incident management," "waste management and reduction," "cybersecurity and data protection," and "regulatory changes" were also highlighted as significant.

Materiality Matrix





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2.2. Essence

2.3. Organization and Structure

2.4. Products and Services



2.1.

Definition

GRI 2-6

Barcelonesa Group's commitment to value creation in the industry is evident in its focus on three core business areas: Chemicals, Nutrition & Health, and Logistics.

Barcelonesa Group is a family-owned multinational holding company that groups together highly specialized companies in the development, distribution, formulation, technology, and logistics of chemical products for all industrial sectors, as well as specific ingredients and solutions for the food industry.

Founded in 1942 by Enric Collell Aguilà, the Group remains a 100% independent family-owned company. The third generation of the family currently holds the General Management, while a new generational handover is being prepared with a clear focus on specialization, digitalization, and sustainability.

Barcelonesa Group's current operations are structured into three main business lines:



2.2.

Essence

In good chemistry we trust

"We foster good chemistry in over 70 countries, serving more than 3,000 clients. We build good chemistry with clients and partners through solid, proactive, and trustworthy relationships. We believe in good chemistry, generating positive economic and societal results. Good chemistry, committed and constantly striving to improve its sustainability."

Barcelona Group adheres to the principles of entrepreneurship, trust-based relationships, and sustainable growth typical of family businesses, all focused on creating value for its stakeholders.

The document "The Essence of Barcelona Group" defines the company's vision, purpose, mission, and values to create a unified brand narrative and ensure the entire workforce is aligned with it.

MISSION

"We research, formulate, develop, distribute, and advise on chemical and food products, ingredients, and solutions across all sectors."

VISION

"At Barcelona Group, we believe we will only grow and move forward as a company, as individuals, and as members of society by establishing solid and long-lasting relationships."

PURPOSE

"We aim to collaborate with all stakeholders to ensure chemical and food solutions that maximize efficiency, reliability, responsiveness, and sustainability."

VALUES

- **Professionalism:** "We are committed to doing things right to earn trust..."
- **Agility:** "...we solve matters swiftly to provide added value to the client..."
- **Closeness:** "...and we build human relationships to create a strong connection..."

A New Beginning with Good Chemistry for a Positive Future

The exponential growth experienced in recent years has prompted a reorganization of the brand portfolio and the need to update Barcelonesa Group's visual identity. Under "**The New B,**" the new brand features a unified symbol—the letter B—representing all companies and business areas within the Group.

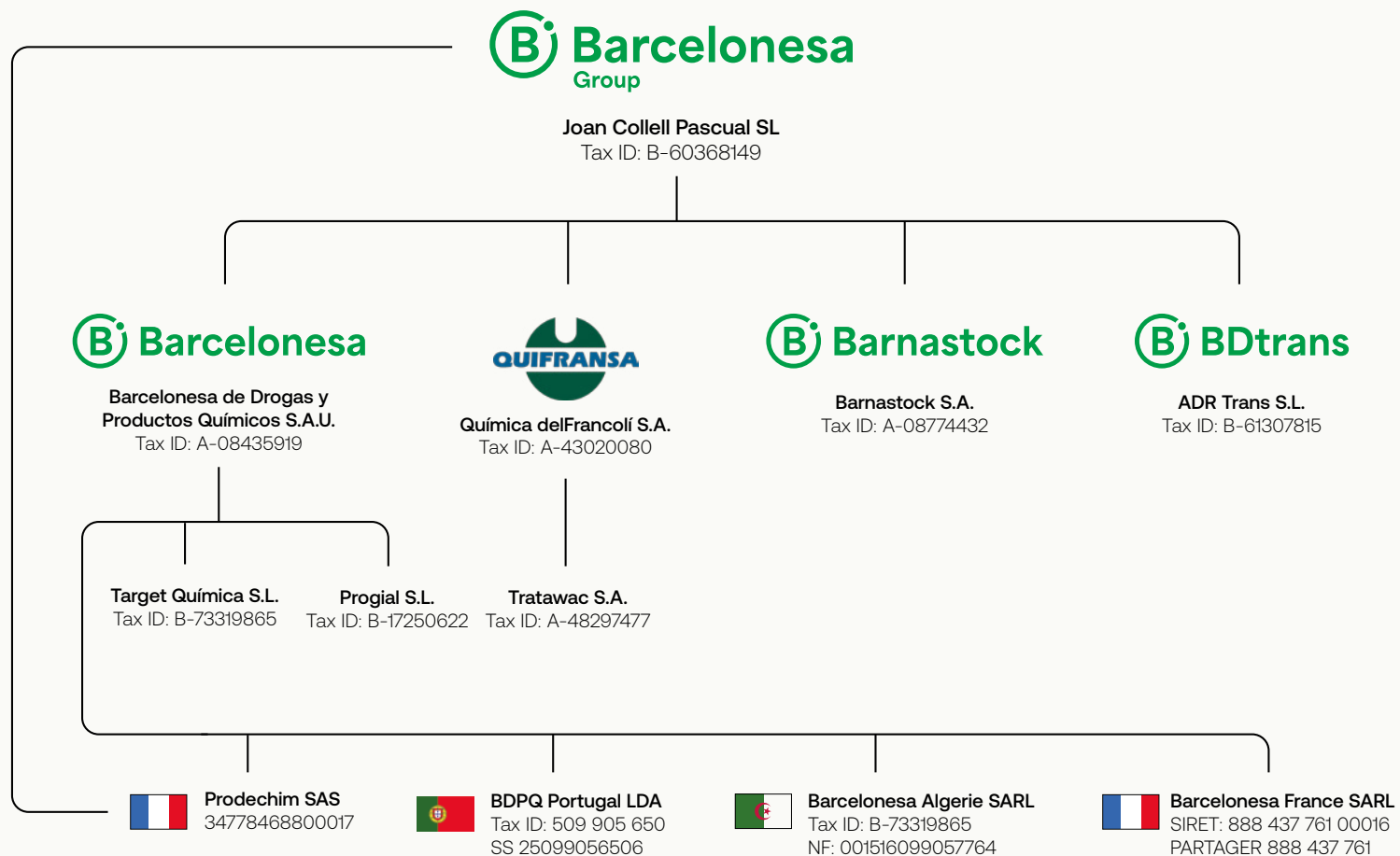
Along with the visual identity, the brand architecture is also renewed, consolidating activities into three key business areas: Chemicals, Nutrition & Health, and Logistics. This streamlined structure simplifies the brand portfolio and employs English as the primary language to facilitate the internationalization process.



2.3.

Organization and Structure

GRI 2-2



Barcelonesa Group comprises various companies that provide services in its three main business lines: Chemicals, Nutrition & Health, and Logistics.

Chemicals

Through the company **Barcelonesa de Drogas y Productos Químicos**, with 80 years of experience. Its main activity is designing, manufacturing, marketing, and distributing chemical products in practically all business sectors. It offers a comprehensive service, from basic chemicals and specialties to custom formulations, sourcing from major international markets. The company has an in-house laboratory, which carries out quality checks and product standardization, and subsidiaries in Algeria, France, and Portugal. This division offers other services such as:

- **Technical assistance** in selecting, using, and applying the supplied products.
- **Global container management** through the Deposit, Return, and Refund System (DRRS).
- **Telemetry:** Tank stock management through its Telemetrix service (from level control to order planning and management or the logistical tracking of tankers)
- **Water treatment**, with specific products that contribute to the sustainable management of this resource, ensuring respect for and compliance with legislation.
- **easyB online platform** where all information and documentation related to orders and products can be managed.
- Custom **blendings** and packaging.



Logistics

Specializing in storage (Barnastock) and transportation (BDtrans):

- **Barnastock** is a national logistics operator specializing in storing, handling, and packaging hazardous chemical products. It holds all necessary permits and certifications for storing a wide range of chemicals, including flammable, corrosive, toxic, organic peroxides, oxidizing, and environmental substances. Additionally, Barnastock manages products for animal feed, food additives, pesticides, phytosanitary products, and unclassified items. Its facilities cover an area of 44,455 m², with 20,146 m² dedicated to warehouses, all designed to meet the highest safety standards and ensure compliance with current regulations.
- **BDtrans**⁽¹⁾ is an industrial transport company specializing in ADR (European Agreement concerning the International Carriage of Dangerous Goods by Road). It handles the road transport of hazardous, non-hazardous, and conventional products both nationally and internationally. BDtrans offers services including groupage and full loads, document management, and the transfer of liquids.

Nutrition & Health

Business Area that delivers a complete range of services, including distribution, storage, labeling, blending, and technical support for raw materials, additives, and ingredients. It also offers custom manufacturing, design, and specialty services for the human, animal, and agrochemical nutrition sectors.



(1) BDtrans is the trade name of the company ADR Trans.

Barcelonesa Group enhances its operational capabilities in the Iberian peninsula with two new acquisitions

In the last quarter of 2023, Barcelonesa Group acquired two new companies, with their merger set to take effect throughout 2024:



Quifransa (Química del Francolí S.A.) is based in Constantí (Tarragona) and specializes in the sale, packaging, and distribution of chemical products. Its facilities span over 9,000 m² with more than 25 storage tanks and a storage capacity of over 3,000 pallets.



Tratawac (Tratawac S.A.), located in Larrabetzu (Vizcaya), focuses on selling and distributing chemical products. It also provides handling, packaging, labeling, and storage services. Its production and packaging capabilities include 20-liter drums, 200-liter barrels, 1,000-liter containers, and 24-ton tanker trucks.

Facilities

Barcelonesa Group procures basic chemicals, chemical specialties, and ingredients globally. It handles the storage, packaging, labeling, formulation, and custom manufacturing of chemical products and specialties, delivered directly to clients through its extensive network of facilities.

Catalonia

Barcelona:

- 2 SEVESO warehouses
- 2 tank parks
- 2 warehouses
- 2 factories
- 1 food plant
- Port tanks

Tarragona:

- 1 warehouse
- 1 port tank

Girona:

- 1 warehouse

Customs Warehouse in Barcelona (AEO)

Rest of the Peninsula

- Warehouse in Bilbao
- Warehouse and tanks in Murcia
- Port tanks in Motril
- Warehouse in Seville

North Africa

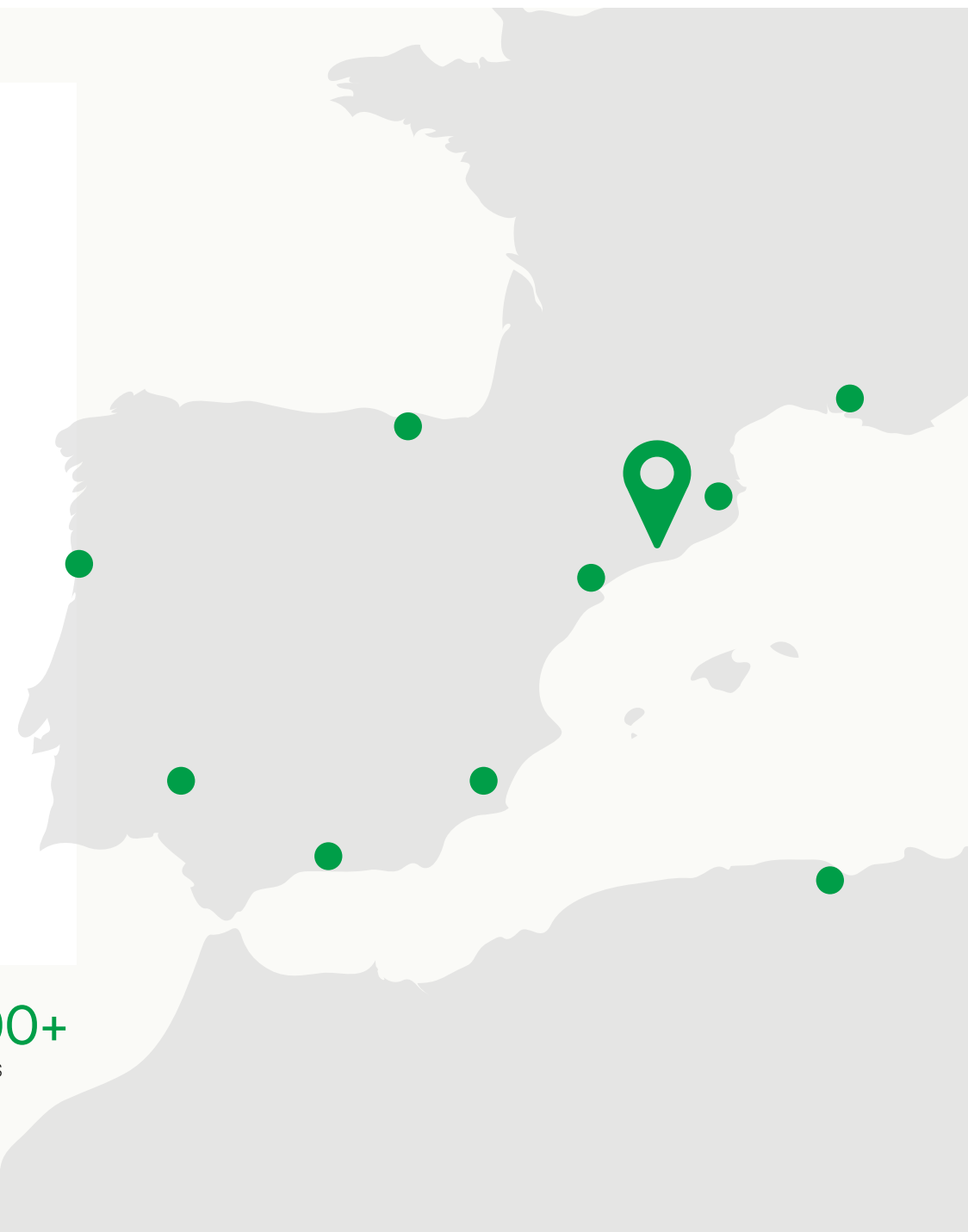
- Warehouse in Algiers

France

- Warehouse in Marseille

Portugal

- Warehouse in Porto



70,000+ m² 14,000+ m³ 56,000+

OF STORAGE AND
SEVESO II TANKS

OF LIQUIDS

PALLETS

The launch of the new hub consolidates Barcelonesa Group's specialization in the food industry



The new plant, located in Parets del Vallès (Barcelona), is specifically designed to meet the rigorous standards of the food industry. Its versatile layout allows for agile adaptation to needs, enabling quick and efficient product changes with production capacities ranging from 200 kg to several tons. Alongside extensive storage and production areas, the facility houses dedicated laboratories for quality control, microbiology, and R&D, as well as a Demo Lab for client demonstrations.

In 2023, the entire food safety management system (HACCP) was implemented in accordance with IFS (International Featured Standard) norms, with certification expected to take effect in 2024.

The first full year of operation of **Barcelonesa Food Hub** represented a major milestone for Barcelonesa Group in 2023, enhancing its presence in the food industry and reinforcing key business areas, including production, R&D&I, and logistics. Covering an area of 6,660 m², the new plant offers various specialized products and services in the food sector:

- Mixing of ingredients and manufacturing.** Custom development of proprietary and client formulas, as well as solid mixtures in various packaging formats and liquids in drums or IBCs. The primary goal is to help clients optimize their processes and save time and money while enhancing reliability. This comprehensive service includes everything from raw material management to quality, as well as analytical and microbiological controls of raw materials and mixtures, all conducted in Barcelonesa's in-house laboratories.
- Storage and distribution of food additives and ingredients.** The expanded logistical capacity, adhering to the food sector's stringent regulations and safety standards, ensures the delivery of products with the highest quality assurance tailored to clients' needs and specific delivery conditions. Services encompass storage, handling, manufacturing, and transportation of products.



The launch of Barcelonesa Food Hub expands the Group's logistical and production capabilities while driving R&D.

GRI 203-1; 203-2



€6M+
Investment



6,000+ Tons/Year
Production capacity



3,000+ pallets
Storage capacity



6,000+ m²
Food plant



400+ m²
Lab, R&D, and Demo Lab

Governing and Executive Management Bodies

GRI 2-9; 2-11

Barcelonesa Group is led by two General Managers (Administrators). Their decision-making process is guided by an Advisory Board, which includes members of the founding family and experienced professionals from various sectors.



The main governing body is the Strategic Management Committee, responsible for defining the 22 major strategic lines of the company and ensuring they are aligned with the Group's mission and values.

The Operational Management Committee is tasked with implementing and coordinating the strategy defined by the Strategic Management Committee. Comprising nine members (seven men and two women), this committee represents the different functional areas of the Group. It is responsible for leading actions at both the business and operational levels.

GRI 405-1

Diversity in Governing Bodies

	Year	Total Members	Breakdown by Gender		
			Gender	No.	%
Operational Management Committee	2021	9	Men	7	78%
			Women	2	22%
	2022	9	Men	7	78%
			Women	2	22%
	2023	9	Men	7	78%
			Women	2	22%

2.4.

Products and Services

Barcelona Group offers its clients **bespoke chemical and food products and solutions tailored to the specific needs of each company, industry, and situation. With over 80 years of experience, the company has developed a deep understanding of products, qualities, and origins, enabling it to provide a comprehensive range of raw materials, ingredients, and specialties. To meet the diverse needs of its clients, Barcelona Group works with a broad spectrum of products and ingredients, ranging from basic commodities to specialized items.**



Product Diversity

From basic chemicals to chemical specialties and custom formulation development.



Multiple Sources and Origins

It works closely with its partners to ensure different product origins and qualities.



Continuous Updates

Its ongoing market trend updates and strong purchasing capabilities enable it to continuously and progressively incorporate new products and specialties to expand and develop its catalog.



Sustainable Alternatives

It constantly collaborates with its suppliers and offers traditional and environmentally friendly alternative solutions.

2,000+ product references, qualities, and origins.

Inorganic Commodities

- Inorganic acids
- Alkalis
- Inorganic peroxides
- Oxides
- Minerals
- Special silicas
- Metallic salts
- Inorganic salts
 - Sodium and potassium chloride
 - Carbonates and bicarbonates
 - Sulphur derivatives
 - Phosphates
 - Nitrates and nitrites
 - Chlorinated derivatives
 - Boron salts
 - Fluorine derivatives
 - Bromine salts
 - Iodine salts

Organic Commodities

- Bioderivatives
- Organic acids
 - Acetic
 - Formic
 - Propionic
 - Fumaric
 - Malic
 - Others
- Organic acid salts
 - Acetates
 - Formate
 - Propionates
 - Others
- Absorbents and adsorbents
- Mineral and natural oils
- Alcohols
- Amines
- Defoamers
- Ketones
- Nitrogen derivatives
- Disinfectants
- Primary and formulated solvents
- Esters
- Fibers
- Phthalates
- Glycols
- Gluconates
- Cyanide compounds
- Organic peroxides
- Polyols & polyurethanes
- Resins: Epoxy/Polyester/ Others
- Surfactants
- Other various organic salts

Specialties and Formulations

- **BD Industrial Formulations**
 - Aluminum treatment
 - Detergents
 - Water treatment
 - Formulated solvents
 - Textiles
 - Oil & Gas
 - Building & Construction
- **Food ingredients**
- **Food formulations**
- **Tailor-made formulations**
- **Adsorbents**
- **Surfactants**
- **Waste treatment**
- **By-products**
- **Organic specialties**
- **Inorganic specialties**

B2C Products


- AbsorB
- BDPool
- BDTerra
- DisolB

Comprehensive Service

GRI 2-6

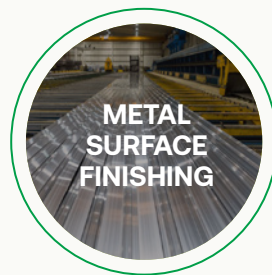
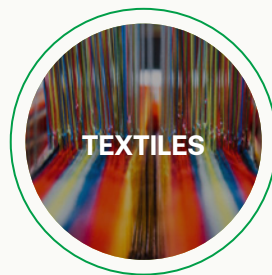
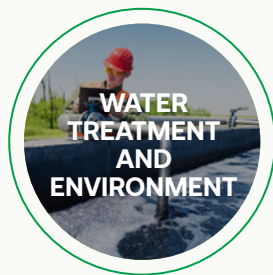
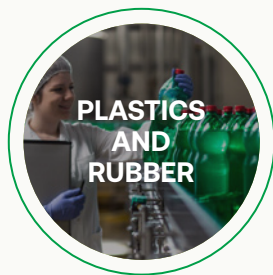
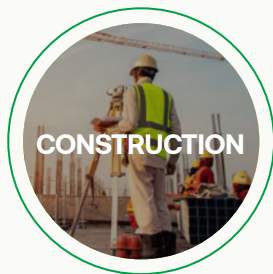
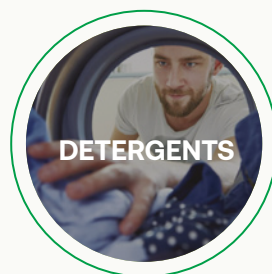
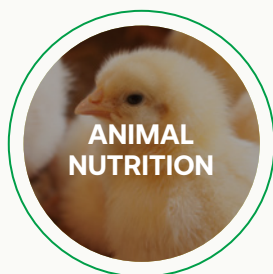
A solid commitment to clients is a defining characteristic across all areas of Barcelonesa Group. Its teams are deeply engaged with the realities of their clients, utilizing specialized processes and working closely with them to understand and address their most specific needs.

In this regard, Barcelonesa Group adopts a partnership model, positioning itself as a trusted chemical and food partner for its clients. It offers a comprehensive, proactive, specialized service designed to contribute to its clients' businesses' growth and support the industry's evolution. Leveraging its extensive know-how and experience across the entire product value chain, Barcelonesa Group provides a wide range of chemical solutions and food ingredients, along with the most sophisticated logistics systems. This includes custom formulation and manufacturing, technology solutions, and a personalized packaging service that ensures the optimal combination of product and packaging.

A hand wearing glasses is drawing a chemical structure on a whiteboard with a white marker. The structure consists of several interconnected rings and lines, representing a complex organic molecule. The background is a soft-focus view of the whiteboard and the hand.

Through collaboration with clients and partners, Barcelonesa Group is dedicated to providing chemical solutions that maximize efficiency, reliability, responsiveness, and sustainability across all sectors of activity.

Specific Solutions for Manufacturing Sectors





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3.2. Technological Business

3.3. Digital Transformation

3.4. Quality and Continuous Improvement

3.5. Contribution to Sustainable Development



With a clear human-centric focus, Barcelonesa Group is dedicated to continuous improvement and meeting the highest quality standards while working towards the strategic integration of sustainability, adhering to ESG criteria as a core and non-negotiable priority for the company.

Barcelonesa Group constantly updates its portfolio of services and products to anticipate and respond to its clients' needs, specializing in each new sector, region, and market it enters.

In line with the current market evolution, the existing Strategic Plan outlines three main lines of development:

- **Internationalization.**
- **Technological business.**
- **Digital transformation.**

As a transversal factor aligned with the company's values, its business model also focuses on sustainability with an ESG vision, combining environmental, social, and corporate governance aspects. This approach is

consistent with the company's historical aim of creating shared value, now renewed by the business vision of the fourth generation of the founding family.

To achieve its strategic integration, the Group launched an ambitious project in 2023 that lays the foundation for driving its sustainability strategy. This project includes defining and implementing a detailed Action Plan in line with the United Nations' 2030 Agenda for Sustainable Development Goals (SDGs).

Linked to sustainability and ethical management, Barcelonesa Group also maintains a firm commitment to quality and continuous improvement, focusing its entire management chain on achieving the highest level of satisfaction for all parties involved in each operation.

3.1.

Internationalization

Barcelonesa Group has experienced exponential growth in recent years, significantly expanding its brands, product offerings, sectors of activity, and level of internationalization.

In line with its entrepreneurial vision and dual objective of integrating new clients and expanding its portfolio of services and products, Barcelonesa Group enhanced its international activity starting in 2011 by establishing subsidiaries in countries of particular importance to the chemical sector.

The Group has subsidiaries in Portugal, Algeria, and France. The Portuguese subsidiary was created in 2011 to further expand into the Iberian Peninsula and cover Portugal and Galicia in particular. Algeria was incorporated in 2015 to grow in North Africa. As required by the country's law, a local partner owns 51% of the company. The Group has two companies in France: Prodechim, a local company acquired in 2019 with a consolidated presence for triangular operations, and the subsidiary established in 2020 to complement its commercial distribution presence in France and southern Europe.

The three subsidiaries are located within a radius of approximately 1,000 km from the headquarters in the Famades Industrial Park in Cornellà de Llobregat (Barcelona). This enables the company to connect with its strategically positioned logistics platforms in the Porto region, near Algiers and Provence (southern France).

In addition to the subsidiaries in the EMEA region, Barcelonesa Group has partners in countries such as the United States, Canada, India, and Japan, among others, as well as exclusive sourcing agents in South Korea, Turkey, and China.

Overall, the Group operates in over 70 countries and has commercial infrastructures in more than 30. In 2023, export markets contributed 17% of the Group's global revenue.

Global Presence



● Subsidiaries and Agents

Spain Headquarters:
Warehouse and Factory

Peru:
Sales Offices

Portugal, Algeria, and France:
Warehouses and Sales Offices

South Korea, Turkey, and China:
Exclusive Sourcing Agents

● Partners

Ireland	Greece	Japan	Italy
United Kingdom	Tunisia	Canada	India
Germany	Senegal	United States	

3.2.

Technological Business

The formulations developed with Barcelonesa Group's proprietary technology are high value-added products tailored to specific productive sectors.

Through its R&D&I department, Barcelonesa Group leverages in-house technology and collaborates with universities and research centers to develop customized formulations tailored to the specific needs of its clients.

The company focuses on formulating and developing new products in its lab to assist clients in optimizing processes, saving time and money, and enhancing the reliability of their mixtures, dilutions, concentrated bases, and manufacturing operations.

The Group possesses the technical equipment and infrastructure necessary to conduct activities with the highest standards in design, laboratory testing, pilot testing, and industrial scale-up phases.

The company collaborates closely with CIDETEC, a non-profit technological organization and member of the Basque Research and Technology Alliance (BRTA). In 2023, they embarked on a joint R&D project on metal surface treatment. This project, funded by the Center for Technological Industrial Development (CDTI), is set to continue throughout 2024.

3.3.

Digital Transformation

In keeping with its historical commitment to technological development and human-centric approach, Barcelonesa Group consistently focuses on developing innovative digital solutions. These efforts are designed to enhance the experience for both customers and employees.

In this area, the company develops a digital transformation roadmap that includes three lines of action:

- Development and management of digital platforms and tools.
- Digitization of processes to focus on value-adding activities and evolve towards a human-centric company model.
- Design of products and services based on data management.

With these goals in mind, several measures were implemented in 2023 to optimize processes and increase efficiency through digitization and IT systems advancements. Notably, the migration to the latest version of SAP and the expansion of Salesforce to cover the entire Purchasing Area were significant milestones. Previously used solely for customer relationship management (CRM), Salesforce now enhances workflows and streamlines management, monitoring, and customer service tasks across the organization.

Given the risks inherent to the digital environment and data management, the Group also implements specific measures to ensure data protection and information security.



easyB, Innovation at the Service of Customers

Barcelonesa Group is committed to continuous innovation to provide excellent service, consistently placing customers at the center by advising and listening to their needs. The online platform **easyB** is a key part of this commitment, allowing customers to manage all information related to their transactions conveniently and autonomously from any device at any time. Through easyB, customers can access a wide range of corporate, operational, financial, and product documentation via a digital and multilingual viewer. Since its launch in 2020–2021, over 750 customers have used the platform daily to enhance agility, efficiency, and immediacy in their processes.

3.4.

Quality and Continuous Improvement

GRI 2-28

The "Customers" section of Barcelonesa Group's *Code of Conduct and Responsible Practices* underscores the commitment to manufacturing products and services "ethically and responsibly." It emphasizes the importance of "offering customers a high standard of excellence, quality, health, and safety in all products and services, and maintaining clear and transparent communication." Quality is therefore regarded as a fundamental pillar in fostering continuous and sustainable long-term business relationships with customers.

All the companies within the Barcelonesa Group, except the Parets del Vallès plant, are certified according to ISO 9001 and ISO 14001 standards.

The new plant is anticipated to achieve certification in the IFS food safety standard and ISO 14001 by the end of 2024. Additionally, the Group employs an integrated management system that combines Quality, Environment, Safety, and Occupational Risk Prevention areas. This system ensures a unified and systematic approach to legal compliance and fosters continuous improvement throughout all process phases.

This commitment is further reinforced by various certifications and accreditations that enhance the systems and support the sustainable development of the Group's activities.



Management Certificates

- ISO 9001 / ISO 14001.
- Safety and Quality Assessment Systems (SQAS).
- Responsible Care.
- European Feed Additives and PreMixtures Quality System.



Product Certificates

- KOSHER Certificate.
- Andalusian Committee of Organic Agriculture.
- HALAL Guarantee.
- Ecocert.
- Catalan Council of Organic Agricultural Production (CCPAE).



Sectoral Associations

- Association of Manufacturers and Marketers of Food Additives and Supplements (AFCA).
- Spanish Association of Chemical Trade (AECQ).
- Association of Surface Finishing Industries (AIAS).
- Spanish Association of Water Treatment and Control Companies (AQUA España).
- European PlusChem Alliance.
- Fecc European Association of Chemicals Distributors.
- AMEC

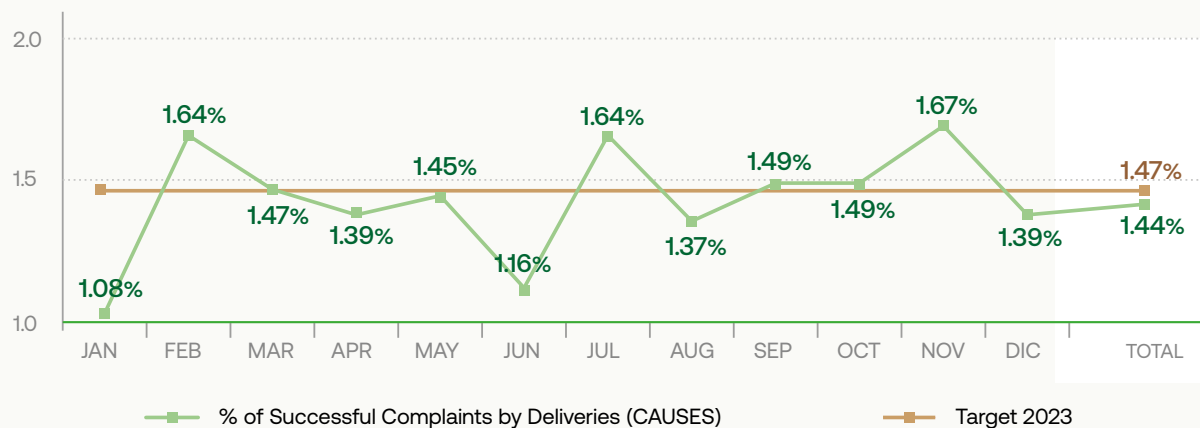
Customer Service

The Group has implemented a complaints management procedure for each company to ensure clear and transparent communication with customers. This system is managed by a team of professionals who convene periodically—either monthly or quarterly—to analyze and monitor each complaint, ensuring appropriate improvement actions are taken. Albert Collell, General Manager of the Group, leads this team, underscoring the company's commitment to continuous process improvement.

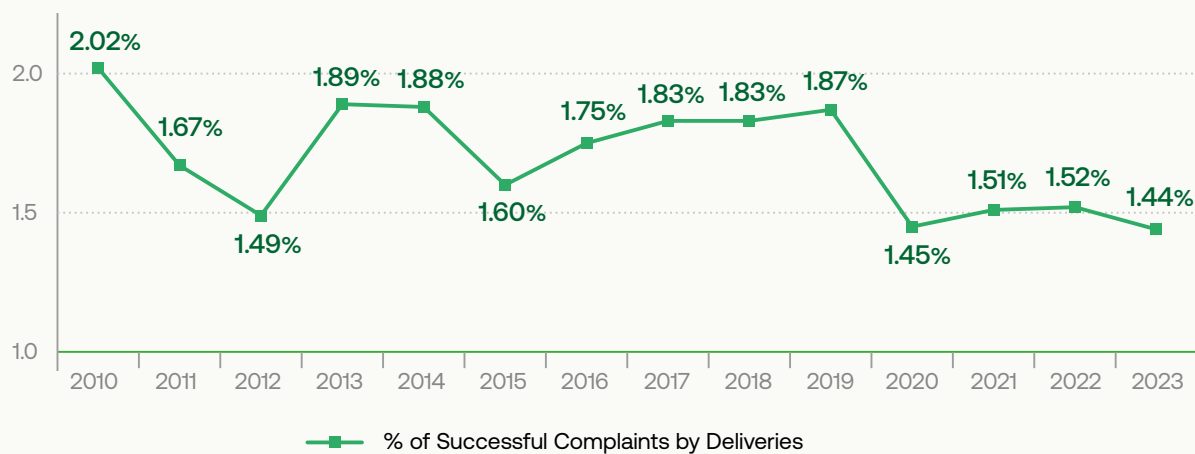
The procedure includes confirming the registration of complaints or non-conformities and responding to the customer to formally close the complaint, including details of any corrective actions, if applicable.

These two charts show the percentage of successful complaints —i.e., those with justified causes— by output lines, along with the historical evolution of the complaint rate over the last thirteen years:

% of Successful Complaints by Deliveries

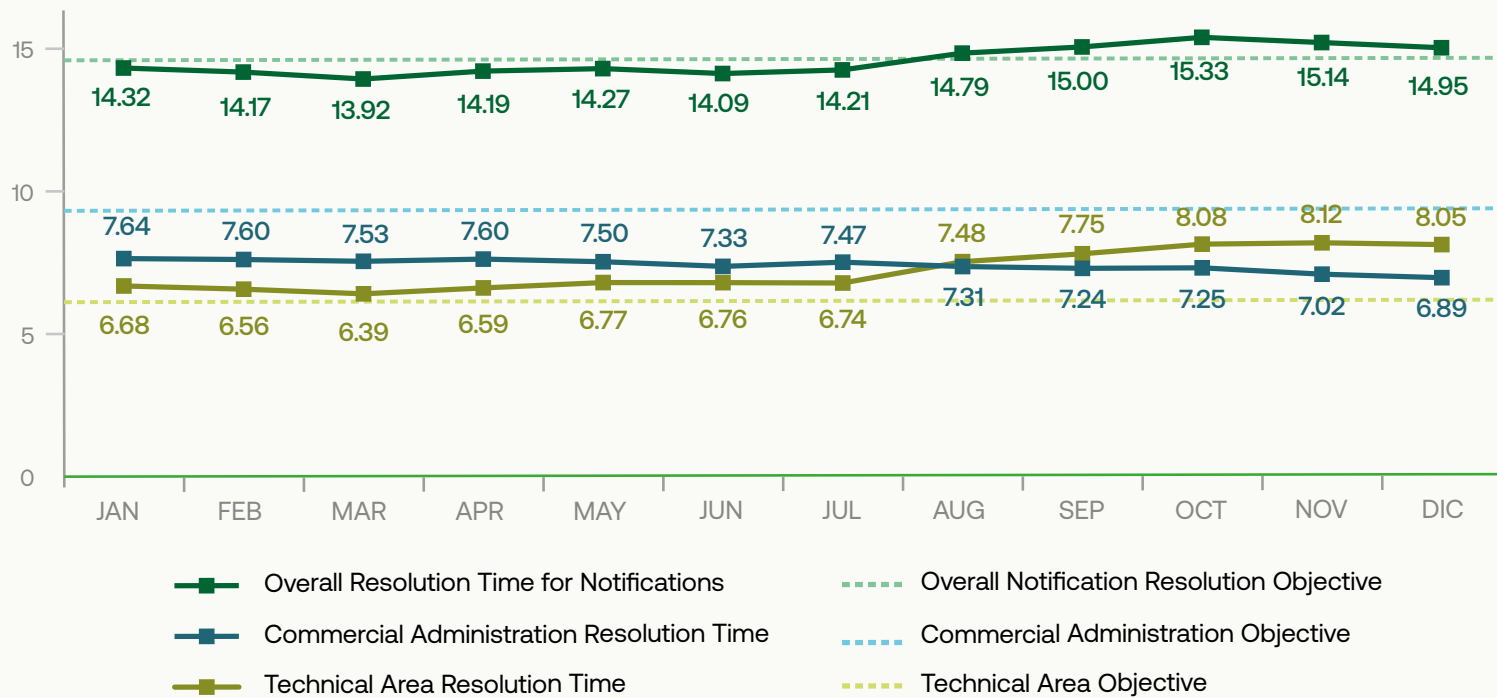


Historical Evolution of Barcelona's Complaints Rate



The average resolution time is the same as in 2022, between 14 and 15 calendar days, as shown in the following graph, which also displays the targets set by areas:

Complaint Resolution Time (days)



In most cases, the results exceed the target ratio, contributing to a high customer service satisfaction rating of 4.3/5. This rating is 0.2 points higher than the score achieved in 2022.

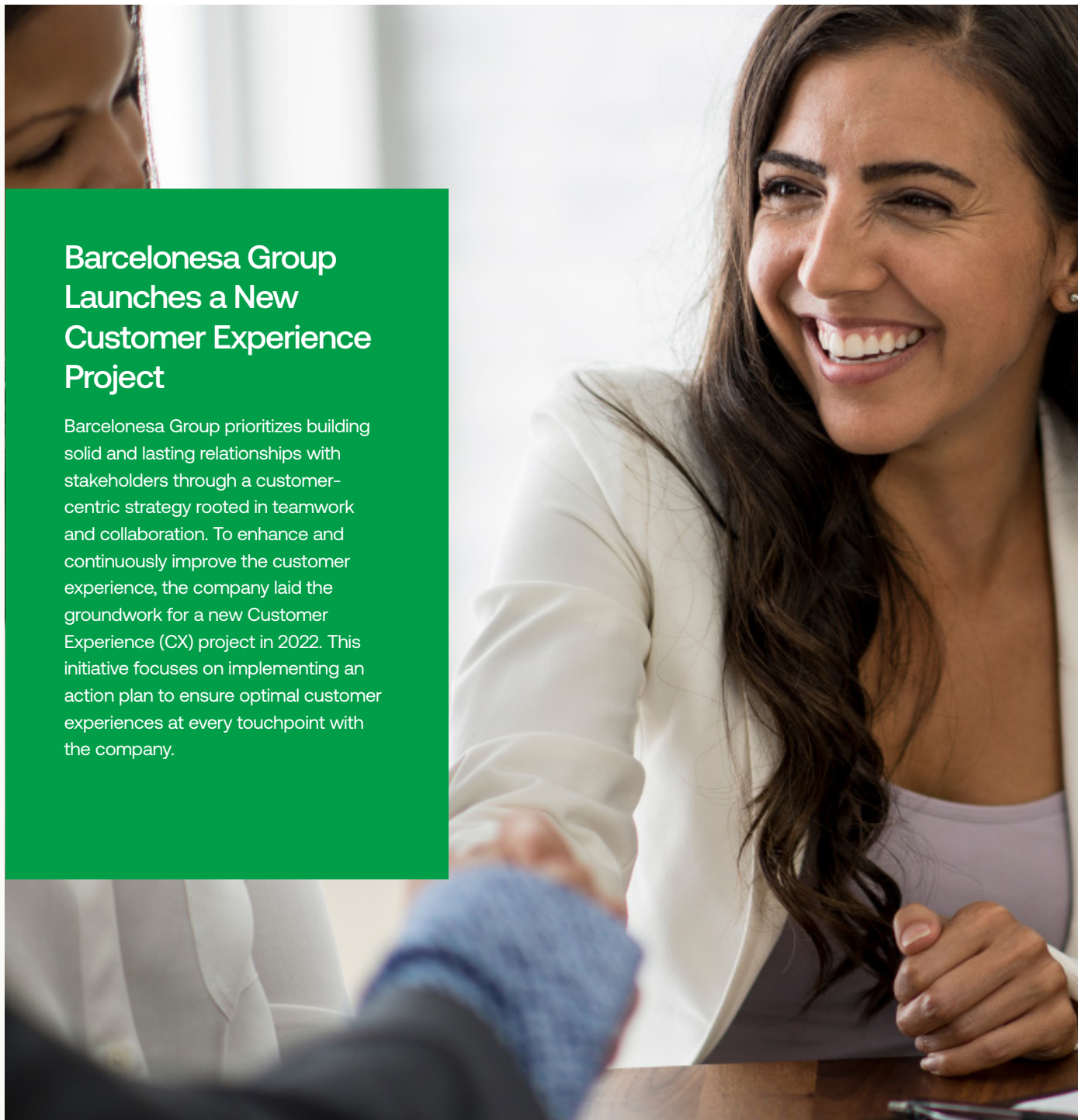


In 2023, there were no substantiated complaints related to violations of customer privacy and customer data loss.

GRI 418-1

Barcelonesa Group Launches a New Customer Experience Project

Barcelonesa Group prioritizes building solid and lasting relationships with stakeholders through a customer-centric strategy rooted in teamwork and collaboration. To enhance and continuously improve the customer experience, the company laid the groundwork for a new Customer Experience (CX) project in 2022. This initiative focuses on implementing an action plan to ensure optimal customer experiences at every touchpoint with the company.



3.5.

Contribution to Sustainable Development

Commitment to sustainability—encompassing environmental, social, and corporate governance aspects—and benefiting all company stakeholders is deeply ingrained in Barcelonesa Group’s corporate culture. This dedication to sustainability is fundamental to creating value.

Driven by the fourth generation of the founding family, this commitment has been significantly strengthened in recent years in line with the evolving understanding of sustainability and corporate responsibility and the global effort to achieve the 17 United Nations Sustainable Development Goals (SDGs).

The company sets out specific actions and goals in its sustainable development strategy to contribute to attaining these SDGs, particularly focusing on those it deems more critical.

As part of this commitment, Barcelonesa Group has implemented the standard ISO 26000 since 2010 to help companies develop sustainably within their environment.

SDGs	Responsible Goals	Barcelonesa Group Actions
	Ensure healthy lives and promote well-being for all at all ages.	<ul style="list-style-type: none"> Occupational Health and safety training. Remote work, flexible working hours, and disconnection policies to facilitate work-life balance. Development of the “Employee Experience” project with specific measures to meet the needs of various professionals.
	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	<ul style="list-style-type: none"> Training programs focused on developing professional and personal skills. Collaboration with universities and research centers to promote R&D.
	Achieve gender equality and empower all women and girls.	<ul style="list-style-type: none"> <i>Equality Plan.</i> Promotion of a corporate culture based on respect, equal treatment, and opportunities, regardless of race, religion, age, nationality, gender, or other personal or social conditions.
	Ensure availability and sustainable management of water and sanitation for all.	<ul style="list-style-type: none"> Sustainable water cycle management. Responsible use of water and other natural resources.
	Ensure access to affordable, reliable, sustainable, and modern energy for all.	<ul style="list-style-type: none"> Use of renewable energy. Reduction of electricity and fossil fuel consumption. Optimization of delivery routes.
	Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	<ul style="list-style-type: none"> Corporate principle of respect for human rights. Social initiative actions in collaboration with non-profit organizations to promote the labor integration of disadvantaged groups. Commitment to internal promotion and talent retention.
	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.	<ul style="list-style-type: none"> Principle of excellence and continuous adaptation to market needs by developing new digital solutions. Construction of a new logistics and production center under sustainability criteria. Digital innovation for continuous improvement of infrastructure, products, and services.
	Ensure sustainable consumption and production patterns.	<ul style="list-style-type: none"> Carbon footprint reduction. Sustainable waste management and waste recovery. Deposit, Return, and Refund system (DRRS) for packaging.
	Promote peaceful and inclusive societies.	<ul style="list-style-type: none"> Corporate Compliance Program. <i>Anti-Fraud and Anti-Corruption Policy.</i> Compliance training for all employees.



Strategic Integration of Sustainability Project in Barcelona Group

Barcelona Group launched a comprehensive project in 2023 that encompasses multiple lines of action related to environmental, social, and governance (ESG) aspects to integrate sustainability as a strategic pillar of growth. This project includes an Action Plan that will be executed alongside the new Strategic Plan, reinforcing the Group's commitment to sustainability in alignment with the United Nations' 2030 Agenda for Sustainable Development Goals (SDGs). The initial phase of this project has been carefully developed in various stages to ensure its effective implementation and consistency with the established objectives.

1. Analysis and definition of the scope

The project aims to lay the foundation for integrating "sustainability" into Barcelona Group's management model. By doing so, the Group seeks to generate social, environmental, and economic value for all stakeholders.

2. Internal communication and awareness

Through work sessions with key teams, including Management and the owners of the Group.

3. Identification of sustainability opportunities

Based on a thorough analysis of the positioning, requirements, and expectations of customers and suppliers, as well as current and upcoming regulations and the most relevant industry standards.

4. Collection of information

Qualitative and quantitative compilation of relevant data to accurately assess the Group's starting point.

5. Diagnosis and analysis of the maturity level

Analysis of all areas and operations to compare the Group's current practices with other companies and relevant regulatory requirements.

6. Definition and validation of the Action Plan

Based on prioritizing identified opportunities to guide the projects and actions the company must initiate in the future to fully integrate sustainability into the business.

7. Definition of the governance of implementation

Among other things, the company identifies the need to establish a dedicated Sustainability Area responsible for leading and coordinating sustainability initiatives within the Group. Additionally, a governance structure will be created to support and oversee various sustainability projects. Lastly, the Group decided to form a core multidisciplinary team to further promote these initiatives.



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4.1. Corporate Management Principles

4.2. Corporate Compliance

4.3. Risk Management



Compliance with legal and regulatory requirements, backed by Barcelonesa Group's ethical standards and commitment to sustainable development, is the company's central and irrevocable axis.

GRI 2-23; 2-27

Barcelonesa Group's governance system is committed to ethics, social responsibility, integrity, and regulatory compliance. Core values such as honesty, humility, respect for people and the environment, dedication to service, enthusiasm, and involvement define the Group's identity. These principles establish Barcelonesa as an exemplary company that is deeply

committed to the well-being of its people and the construction of a better future.

Its management model focuses on integrating preventive measures in decision-making to mitigate risks and raise awareness about the importance of regulatory and ethical compliance involving staff, suppliers, and customers.



4.1.

Corporate Management Principles

GRI 2-23; 2-24; 2-27

In alignment with the *Corporate Management Policy*, which embodies the Management's commitments, Barcelona Group adopts a management model based on the following fundamental principles:

- Fulfilling commitments agreed with suppliers and customers through a 360° service that adds real value, ensuring that products, services, and assistance meet their expectations.
- Managing efficiently to guarantee satisfactory economic results for shareholders while respecting corporate values.
- Complying with legal and regulatory requirements applicable to its activity, products, services, and facilities in safety, environment, prevention of serious accidents, occupational risk prevention, and food safety for humans and animals.
- Implementing a continuous improvement process in quality, safety, pollution prevention, occupational risk prevention, and food safety for humans and animals.

4.2.

Corporate Compliance

As part of its ongoing commitment to business excellence and ethical conduct, Barcelonesa Group began implementing a rigorous Corporate Compliance program in 2017. This program underscores the importance of regulatory and ethical compliance for achieving long-term sustainable success. It has become mandatory for all employees and managers, reflecting the belief that each individual plays a vital role in shaping the company's present and future.

The Control Body supervises and ensures compliance with the policies and procedures outlined in the Corporate Compliance program.

Currently, this body consists of three people: the Head of the Legal Department, who also serves as the Compliance Officer; the Deputy General Manager; and the Chief Financial Officer.

The Director of People and Culture will join the team in the near future, ensuring gender parity.

In 2023, the Control Body adopted a series of agreements that led to several actions focused on strengthening the organizational and control model to prevent criminal risks.

The Corporate Compliance program underscores the importance of regulatory and ethical compliance for achieving long-term sustainable success.

These are some of the most relevant actions that have led to modifications in the Corporate Compliance system's structure:

1. Updating the Internal Information System.

In response to the enactment of Law 2/2023 of February 20, which regulates the protection of individuals who report regulatory violations and fight corruption, Barcelonesa Group undertook several key actions:

- The Compliance Officer was formally appointed responsible for the Internal Information System. The appointment was communicated to the Regional and State Whistleblower Protection Authority (Anti-Fraud Office in Catalonia) and the Workers' Legal Representation.
- The existing *Whistleblowing Policy* and the *Protocol for Managing, Investigating and Resolving Communications* were updated to reflect the new legal requirements.

- New documentation regarding Barcelonesa Group's Internal Information System was prepared and approved. This information has already been published on the group companies' websites following the provisions of Article 25 of Law 2/2023.

2. Formal Approval of New or Updated Corporate Compliance Documentation.

- In addition to updating the documents mentioned above, during its late 2023 meeting, the Control Body approved modifications to several key documents: Responsible Statement of Commitment to Regulatory Compliance and the Company's Culture of Integrity, the *Corporate Compliance Policy*, and the *Code of Conduct and Responsible Practices*.

The updates to these documents included provisions addressing the potential criminal liability of legal entities for crimes of sexual harassment and offenses against moral integrity, in compliance with Organic Law 10/2022, of September 6, on the Comprehensive Guarantee of Sexual Freedom. Specifically, the revised documents now explicitly mention the existence of the Procedure for Action and Prevention of Psychological Harassment, Sexual Harassment, and Harassment Based on Sex.

To continue improving and updating Barcelonesa Group's Corporate Compliance system, the Control Body developed an action plan in 2023 with measures to be implemented in 2024.

These include updating the *Criminal Risk Map and Risk Assessment* and possibly outsourcing the Ethical Channel to ensure the digital anonymity of the whistleblower. This step is crucial for compliance with Law 2/2023 of February 20, which mandates that whistleblower anonymity cannot be guaranteed through traceable tools like emails due to their IP tracking capabilities.

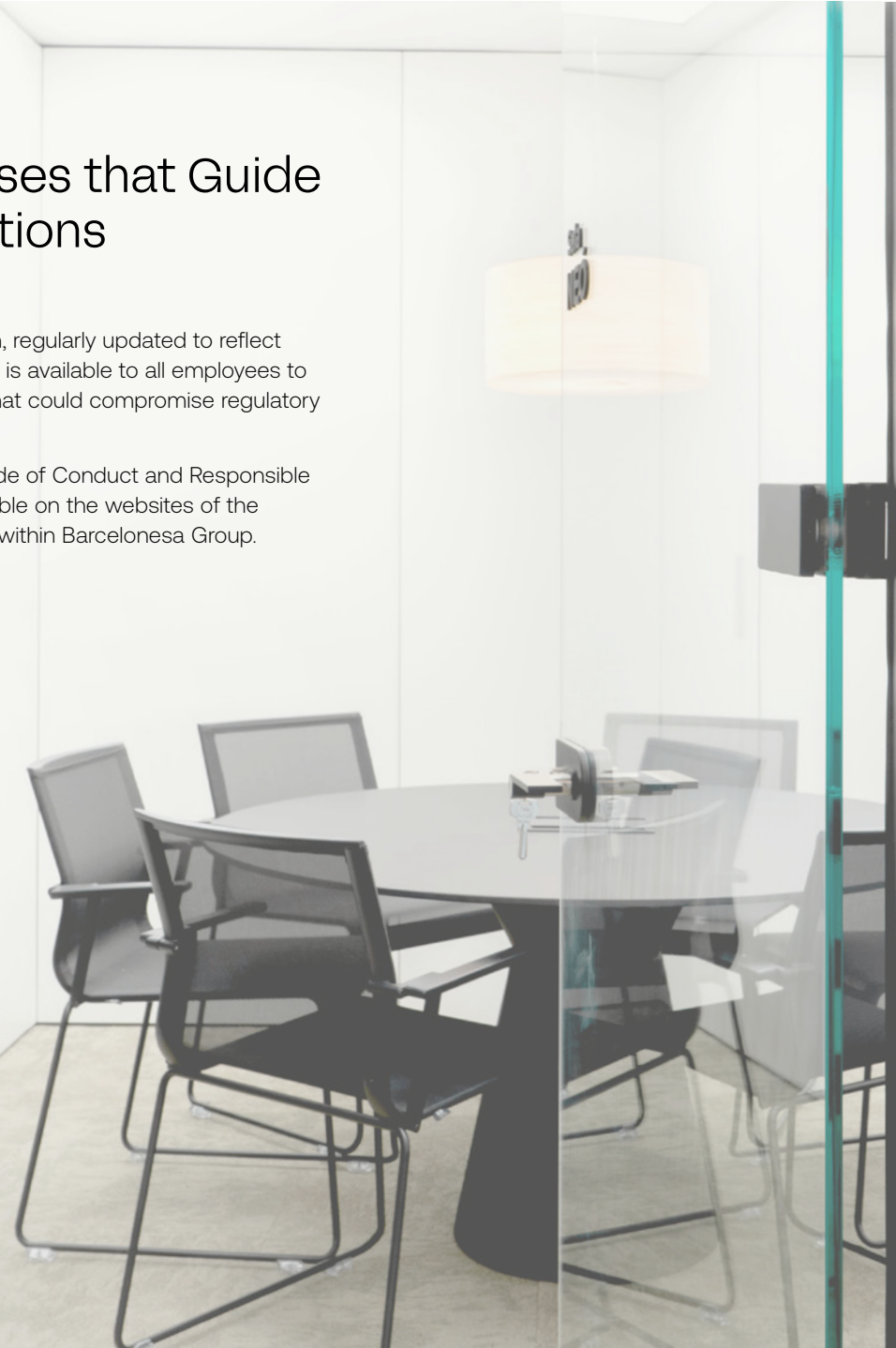
Furthermore, to ensure staff are well-informed about the compliance system and their primary obligations, Compliance training sessions have continued, focusing on new hires.

Policies, Procedures, and Processes that Guide Barcelonesa Group's Daily Operations

- *Code of Conduct and Responsible Practices.*
- *Anti-Fraud and Anti-Corruption Policy.*
- *Telematic Code.*
- *Golden Rules on Money Laundering Prevention and Terrorism Financing.*
- *Criminal Risk Prevention Model.*
- *Declaration of principles of sound tax practices.*
- *List of authorized persons to deal with public administrations.*
- *Supplier and service procurement protocol. Procurement with customers and suppliers.*
- *Protocol for managing, investigating, and resolving communications.*

This documentation, regularly updated to reflect regulatory changes, is available to all employees to prevent practices that could compromise regulatory compliance.

Additionally, the Code of Conduct and Responsible Practices is accessible on the websites of the various companies within Barcelonesa Group.



Code of Conduct and Responsible Practices

GRI 2-26

The *Code of Conduct and Responsible Practices* includes basic principles and standards for properly developing relationships between Barcelonesa Group and its stakeholders in any country where the company operates.

This code defines the following issues:

- Compliance with applicable legislation and internal regulations.
- Compliance with agreements and conventions.
- Relationships with employees, customers, suppliers, authorities, and officials.
- Market practices.
- Conflicts of interest.
- Engagement in other activities.
- Use of goods and services.
- Confidentiality of information and personal data protection.
- Protection of intellectual and industrial property.
- Recording of operations.
- Social and environmental commitment.
- Money laundering prevention.
- Environmental protection.

In the event of non-compliance with legal or internal regulations, the necessary disciplinary measures established by current legislation will be enforced to ensure the effective application of the *Code of Conduct* and adherence to the *Crime Prevention Model*.

If the Control Body determines that an individual has violated the Corporate Compliance model, it will direct the People and Culture Department to implement disciplinary actions. These actions will be based on the system of offenses and sanctions outlined in the applicable collective agreement and the Workers' Statute.

Human Rights

GRI 2-23

Relationships with various stakeholders are based on strict respect for people's rights, grounded in the principle of equality, and ensuring other fundamental rights:

- Right to confidentiality.
- Right to moral integrity.
- Right to health and safety.
- Right to equal treatment and non-discrimination.
- Right to honor and personal image.

- Right to personal and family privacy.
- Right to sexual freedom.
- Right to freedom of expression and communication.
- Right to employment.
- Right to professional and personal dignity.
- Right to promotion and professional training.

Anti-Fraud and Anti-Corruption Policy

GRI 2-15; 205-1; 205-2

The *Anti-Fraud and Anti-Corruption Policy* sets forth criteria and guidelines designed to prevent corruption and conflicts of interest that may arise during the ordinary activities of staff or individuals associated with the Group. This policy applies to interactions with both other individuals and public officials.

Thus, Barcelonesa Group anticipates the risks associated with fraudulent practices, including manipulation, falsification, or alteration of records or documents, misappropriation of assets, and improper application of accounting policies. The Group is committed to fostering a corporate culture of absolute transparency, ensuring that staff and collaborators are adequately trained to prevent and detect fraud and corruption in all its forms.

Golden Rules on Prevention and Money Laundering

The *Code of Conduct* mandates the implementation of measures to prevent behaviors associated with money laundering and the financing of terrorism. The goal is to maintain commercial relationships exclusively with clients, suppliers, and partners whose activities and financial resources are legally sourced. To achieve this, gathering detailed information about counterparts, payment methods, and the identities of those making payments is crucial.

The measure introduced in 2022, which requires the Group's suppliers to complete and sign a money laundering prevention form, continued to be in effect throughout the last fiscal year. This form is available in English, French, and Spanish to ensure accessibility and compliance across all countries.

Market Practices

Barcelonesa Group is dedicated to fair competition and firmly rejects deceptive, fraudulent, or malicious practices. When acquiring commercial or market data, employees must adhere to regulations designed to protect such information. The Group is especially vigilant about safeguarding confidential details, particularly when new professionals join from other companies in the sector, and ensures that no misleading or false information about competitors is spread.

In its interactions with third parties, Barcelonesa Group ensures that all payments adhere to the policies established by the Financial Management Department. Exceptional control and supervision are applied to the following types of payments:

- Unplanned payments to or by third parties not specified in the relevant contracts.
- Payments made to accounts not typically used in dealings with a particular organization or individual.
- Payments made to or by individuals, companies, entities, or accounts opened in territories classified as tax havens.
- Payments made to organizations where it is impossible to identify the partner, owner, or ultimate beneficiary.

Subcontracting and Suppliers

GRI 308-1; 308-2

The selection of suppliers is governed by criteria of objectivity and transparency, seeking to balance the Group's interest in obtaining the best conditions and maintaining stable relationships with ethical and responsible suppliers.

No employee may offer, grant, request, or accept, directly or indirectly, gifts or gratuities, favors, or compensations, whether in cash or kind, that may influence the decision-making process related to their functions.

To uphold the principles and values of Barcelonesa Group, suppliers are required to sign a responsible declaration regarding regulatory compliance. By signing this declaration, suppliers commit to adhering to the Group's principles and codes of conduct, which emphasize respect for legality, integrity, ethics, and all employees' human and labor rights. They must also ensure these principles are communicated and upheld within their business partnerships. Additionally, they are responsible for reporting compliance-related incidents they become aware of through the designated communication channel.

Whistleblower Channel

A whistleblower channel is available to foster a culture of compliance within the organization and encourage the cooperation of all executives, employees, and collaborators in detecting possible irregular behaviors. This is managed by the Compliance Officer, the highest authority on regulatory compliance, following the *Protocol for Managing, Investigating and Resolving Communications*.

Communications can be sent through:

Regular mail:

To be sent to **Calle Crom N.º 14, Polígono Industrial Famades, 08960 Cornellà de Llobregat (Barcelona)** to the attention of the Compliance Officer.

Email:

organodecontrol@grupbarcelonesa.com

Corporate email of the Compliance Officer:

marta.ylla@grupbarcelonesa.com

In 2023, Barcelonesa Group received no internal reports of illicit activity that required an internal investigation. Additionally, there were no instances where it was necessary to report potential criminal acts to any authority, nor did the company receive any requests from authorities concerning criminal activities related to the Group.

4.3.

Risk Management

GRI 2-25

Barcelonesa Group adopts a preventive approach in its decision-making process to anticipate and mitigate risks associated with its activities. In line with this principle, all departments continuously identify potential risks that could impact stakeholders. They implement necessary measures to address these risks and minimize any negative effects.

These are the potential risks identified that could affect the development of the Group's activity in different areas:

Potential Risks

Operational Risks

- Emergence of new 100% digital players in the chemical product distribution chain.
- Rising logistics costs and difficulty in finding resources for land transportation.

- Increase in import freight rates from China.
- Global maritime congestion due to lack of containers and ships.
- Raw material shortages.
- Unfair competition due to legal non-compliance by other facilities.

Criminal Risks

- Cybercrime.
- Handling of confidential data and information.
- Preparation and dissemination of Group information, including disclosing industrial R&D secrets.

Legislative Risks

- Emergence and adaptation to new legislation or regulatory changes.

Environmental Risks

- Accidents due to chemical spills, mixing incompatible products, or fire of flammable products (situations foreseen and controlled in each facility's self-protection plan).



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5.3. Occupational Health and Safety

5.4. Social Relations

5.5. Training

5.6. Equality



Providing a safe and fair work environment where employees feel valued, happy, and protected is a top priority for Barcelonesa Group. The company is committed to listening to and addressing the needs of its staff, striving to enhance their satisfaction and engagement. By doing so, Barcelonesa Group aims to foster a collaborative atmosphere that empowers employees to tackle current and future challenges together.

GRI 2-7

Barcelonesa Group recognizes people as a crucial element of its business success. To support its growth strategy, the Human Resources policy is dedicated to building a committed, passionate, and innovative team equipped to adapt and thrive in a VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) environment.

Barcelonesa Group places significant emphasis on continuously enhancing the employee experience, much like it does with customer experience. The company actively listens to employee feedback, considering factors that affect their daily work and recognizing the diverse needs of its workforce.

From this perspective, Barcelonesa Group is dedicated to upholding and promoting human and labor rights. The company is committed to implementing regulations and best practices related to employment conditions, health, and safety, ensuring the overall well-being of its team.

Employee Experience

In its ongoing effort to enhance its reputation as an excellent workplace, Barcelonesa Group launched the "Employee Experience" program in 2022. This comprehensive initiative, which integrates various aspects of employee satisfaction, involves the entire organization and aims to achieve several key objectives, including:

- Increasing employee satisfaction.
- Effectively communicating its employer brand.
- Creating internal brand ambassadors to reinforce the message.
- Maximizing the potential and commitment of employees to the company.
- Attracting, retaining, and developing talent.
- Aligning employee satisfaction with business goals and success to strengthen the win-win relationship.
- Improving the customer experience as a result of an excellent employee experience.

To achieve these goals, Barcelonesa Group began implementing in 2023 the measures outlined in the action plan developed in the previous year, which is structured around seven key areas: BEX automation, onboarding, leadership, workplace well-being, internal communication, culture, and analytics.

The team responsible for executing the program, consisting of representatives from different departments, including Marketing, Environment, Health and Safety, People and Culture, and Internal Communication, convenes periodically to evaluate the actions implemented and design new strategies that contribute to the primary goal of improving the employee experience in the company.

“Employee Experience” program: measures implemented in 2023

B Wash Laundry Service.

To enhance garment utilization, save time and money for employees, and ensure safety through quality control, Barcelonesa Group activated a laundry service at the Parets del Vallès plant and the Barnastock facilities in Polinyà. This system, which will be extended to additional centers in 2024, tracks pending wash cycles and includes manual garment inspection. The inspection assesses each item based on its textile composition and specific protections, allowing for necessary repairs or replacements.

"B Connected" Internal Communication Plan.

The primary goal of this plan is to tailor internal communication channels and formats to meet the diverse needs of all employees, ensuring that everyone remains informed and connected. As an initial step in 2023, a new information point was established in the dining hall, offering access to content

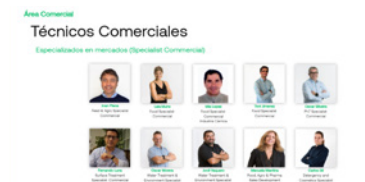
and announcements for employees without computers or phones. In 2024, the plan includes the rollout of additional actions and communication channels to further enhance and promote internal communication throughout the organization.

"Who's Who?" Digital Tool.

This space gathers and shares information about employees' roles and hobbies. It fosters synergies between departments and colleagues, creating a more friendly and cohesive work environment. It also serves as a valuable resource for new hires, helping them get acquainted with their teams and colleagues from the very start.

"Welcome on Board" Plan.

The redefinition of the onboarding process and the creation of a digital welcome manual are designed to facilitate the swift and effective integration of new hires.



¡Te damos la bienvenida a Barcelonesa Group

En esta guía encontrarás toda la información que puedas necesitar en tus primeros días en la empresa. Haz clic y explora los menús para conocer Barcelonesa y responder a las preguntas que te pueden surgir.



"B Happy": Happiness at Work Day

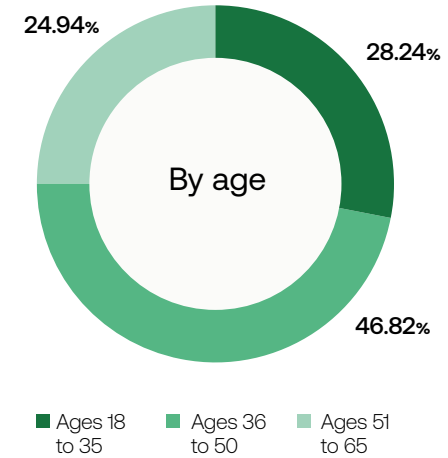
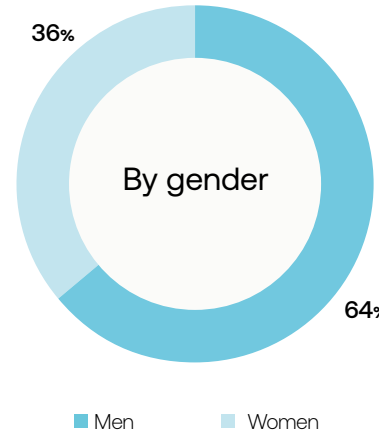
Barcelonesa Group celebrates Happiness at Work Day each April 4th to emphasize its commitment to employee well-being. The day features knowledge pills that address the influence of everyone's mood on motivation, work environment, and overall job satisfaction. A breakfast is served across all branches to enhance friendliness, providing a relaxed setting for colleagues to connect and build stronger relationships.

Our Team

5.1.

Employment

GRI 2-7



Barcelonesa Group's team comprises 425 employees with diverse backgrounds and nationalities. The company's hiring policy prioritizes its own staff, offering permanent contracts, and providing internal promotion opportunities for filling new vacancies.

In 2023, the new plant in Parets del Vallès commenced operations with an initial single work shift, which expanded to a second shift by the end of the year. The plant hired 31 new employees throughout the year across various areas, including R&D, maintenance, production, and the laboratory.

In the last quarter of 2023, Barcelonesa Group acquired Química del Francolí S.A. (Quifransa) and Tratawac S.A. Due to the timing of these acquisitions, personnel data from these companies are not included in the Group's total for the year. Starting in 2024, the data from Quifransa and Tratawac will be integrated with that of the other Group companies. For information on indicators related to these companies from October to December 2023, please refer to Annex 2 of this report.

GRI 405-1

The following is a breakdown of Barcelonesa Group's workforce by gender, age, professional category, and type of contract:

Breakdown of the Workforce by Gender

	2021		2022		2023	
	No.	%	No.	%	No.	%
Men	227	65%	246	64.40%	272	64%
Women	120	35%	136	35.60%	153	36%
TOTAL	347	100%	382	100%	425	100%

Breakdown of the Workforce by Age

	2021		2022		2023	
	No.	%	No.	%	No.	%
Ages 18 to 35	84	24.21%	102	27.70%	120	28.24%
Ages 36 to 50	177	51.01%	184	48.16%	199	46.82%
Ages 51 to 65	86	24.78%	96	25.13%	106	24.94%
TOTAL	347	100%	382	100%	425	100%

Breakdown of the Workforce by Professional Category

	2021		2022		2023	
	No.	%	No.	%	No.	%
Directors, managers and officers	41	11.81%	40	10.47%	41	9.65%
Business Developer	13	3.74%	15	3.92%	18	4.24%
Technicians and administrative staff	169	48.7%	187	48.95%	207	48.71%
Plant personnel	124	35.73%	140	36.65%	159	37.41%
TOTAL	347	100%	382	100%	425	100%

Breakdown of the Workforce by Contract Type

	2021		2022		2023	
	No.	%	No.	%	No.	%
Permanent full-time	324	93.37%	372	97.38%	411	96.71%
Temporary full-time	16	4.61%	3	0.78%	3	0.71%
Permanent part-time	0	0%	0	0%	1	0.24%
Temporary part-time	7	2.02%	7	1.84%	10	2.35%
TOTAL	347	100%	382	100%	425	100%

GRI 2-7

Breakdown of the Workforce by Contract Type and Gender

	Men		Women	
	No.	%	No.	%
2021				
Permanent full-time	208	59.94%	116	33.43%
Temporary full-time	15	4.32%	1	0.29%
Permanent part-time	0	0%	0	0%
Temporary part-time	4	1.15%	3	0.86%
2022				
Permanent full-time	238	63.98%	134	36.02%
Temporary full-time	3	50%	3	50%
Permanent part-time	0	0%	0	0%
Temporary part-time	4	100%	0	0%
2023				
Permanent full-time	264	62.12%	147	34.59%
Temporary full-time	2	0.47%	1	0.24%
Permanent part-time	0	0%	1	0.24%
Temporary part-time	6	1.41%	4	0.94%

Breakdown of the Workforce by Contract Type and Age

	Ages 18 to 35		Ages 36 to 50		Ages 51 to 65	
	No.	%	No.	%	No.	%
2021						
Permanent full-time	74	22.84%	171	52.78%	79	24.38%
Temporary full-time	10	62.50%	6	37.50%	0	0%
Permanent part-time	0	0%	0	0%	0	0%
Temporary part-time	0	0%	0	0%	7	100%
2022						
Permanent full-time	100	26.88%	183	49.19%	89	23.93%
Temporary full-time	2	67%	1	33%	0	0%
Permanent part-time	0	0%	0	0%	0	0%
Temporary part-time	0	0%	0	0%	7	100%
2023						
Permanent full-time	114	26.82%	199	46.82%	98	23.06%
Temporary full-time	3	0.71%	0	0%	0	0%
Permanent part-time	1	0.24%	0	0%	0	0%
Temporary part-time	2	0.47%	0	0%	8	1.88%

Breakdown of the Workforce by Contract Type and Professional Category

	Directors, managers and officers		Business Developer		Technicians and administrative staff		Plant personnel	
	No.	%	No.	%	No.	%	No.	%
2021								
Permanent contract	39	12.03%	13	4.01%	163	50.30%	109	33.64%
Temporary contract	0	0%	0	0%	3	18.75%	13	81.25%
Part-time contract	2	28.57%	0	0%	3	42.85%	2	28.57%
2022								
Permanent contract	38	10.21%	15	4.04%	182	48.93%	137	36.83%
Temporary contract	0	0%	0	0%	3	100%	0	0%
Part-time contract	1	14.29%	0	0%	5	71.42%	1	14.29%
2023								
Permanent full-time contract	39	9.18%	18	4.24%	199	46.82%	155	36.47%
Temporary full-time contract	0	0%	0	0%	1	0.24%	2	0.47%
Permanent part-time contract	0	0%	0	0%	1	0.24%	0	0%
Temporary part-time contract	2	0.47%	0	0%	6	1.41%	2	0.47%

The Group's culture, which fosters positive reinforcement and personal development, is also evident in its hiring philosophy, where candidate selection is based on skill assessment and aligned with core ethical values ingrained in the company's DNA, such as humility and teamwork.

This talent management approach has led to high employee satisfaction and commitment, as reflected in a voluntary turnover rate of 1.65% in 2023, 1.84 percentage points lower than in 2022.

Dismissals

GRI 401-1

Barcelonesa Group is recognized for offering job stability to its employees, as evidenced by the low involuntary turnover rate of 7.29% in 2023 (compared to 7% in 2022).

The following data provide a breakdown of the number of dismissals during the year by gender, age, and professional category:

Number of Dismissals by Gender and Age

	Women		Men		TOTAL	
	No.	%	No.	%	No.	%
2021						
Ages 18 to 35	0	0%	0	0%	0	0%
Ages 36 to 50	1	20%	4	80%	5	100%
Ages 51 to 65	0	0%	0	0%	0	0%
2022						
Ages 18 to 35	0	0%	7	100%	7	43.75%
Ages 36 to 50	1	12.5%	7	87.5%	8	50%
Ages 51 to 65	1	100%	0	0%	1	6.25%
2023						
Ages 18 to 35	3	7.89%	11	28.95%	14	36.84%
Ages 36 to 50	7	18.42%	13	34.21%	20	52.63%
Ages 51 to 65	2	5.26%	2	5.26%	4	10.53%

Number of Dismissals by Professional Category

	2021		2022		2023	
	No.	%	No.	%	No.	%
Directors, managers and officers	0	0%	0	0%	1	2.63%
Business Developer	1	20%	0	0%	1	2.63%
Technicians and administrative staff	1	20%	3	18.75%	16	42.11%
Plant personnel	3	60%	13	81.25%	20	52.63%

Compensation

GRI 405-2

Barcelonesa Group ensures that employee salaries align with their roles, adhering to sector agreements in each country.

Salary increases are determined by job performance, consistent achievement of objectives, personal growth, attitude, supervisor evaluations, and the outcome of a personal interview with HR.

Additionally, the Group upholds equality and wage parity for positions within salary bands. In 2023, the wage gap was -3.09%, compared to 0.79% in 2022.

Wage Gap by Professional Category

	2021	2022	2023
Directors, managers and officers	22%	23%	16%
Business Developer	5%	13%	14%
Technicians and administrative staff	15%	11%	15%
Plant personnel	4%	7%	4%

5.2.

Work-Time Management

GRI 401-2

Barcelonesa Group employs a diverse workforce with varying roles, work environments, conditions, tools, and overall experiences. Given the industrial nature of its operations, a significant number of employees work in shifts (morning, afternoon, night) on a rotating or fixed schedule, with 1,754 annual hours stipulated by the agreement. Flexible start and end times for the workday are available for office staff, provided that the nature of their role permits and is not directly connected to the industrial plant.

Training and meetings are scheduled during working hours. If they need to be held outside of regular working hours for organizational or service continuity reasons, the additional time spent is compensated with equivalent rest time.

Vacation time at Barcelonesa Group is flexible, allowing employees to take time off in weeks, days, or even hours. Employees can choose to take the leave at a later date if needed for paid leave entitlements, such as those for a family member's hospitalization.

These rights are accessible to the entire workforce, regardless of work schedule or employment contract, ensuring that all employees receive the same benefits without differentiation.

Employee Types at Barcelona Group



Office

Individuals who work in the Group's offices and carry out most of their work using a computer and phone, either in person or remotely.



Sales

Employees who generally work outside the Group's premises, visiting clients and performing their duties via computer and phone.



Plant

Staff based in the Group's production plants and warehouses, where they use specific uniforms and machinery (forklifts, cranes, packaging machines, etc.) required for their roles.

In 2023, the absenteeism rate was 8.36%, totaling 62,317.01 hours, compared to 5.25% the previous year, which amounted to 35,357.48 hours.

The following table breaks down the causes:

Causes of Absenteeism

	2021		2022		2023	
	Hours	%	Hours	%	Hours	%
COVID-19	2,920	10.63%	3,400	9.62%	0	0%
Union Hours	11.7	0.04%	6.22	0.02%	50.93	0.08%
Accident Leave	1,952	7.10%	1,912	5.41%	1,456	2.34%
Sick Leave (common illness)	17,915	65.20%	22,214	62.83%	50,802	81.52%
Breastfeeding	320	1.16%	711	2.01%	816	1.31%
Marriage	368	1.34%	552	1.56%	734	1.18%
Biological Mother's Leave	1,045	3.80%	3,160	8.94%	4,211	6.76%
Paternity Leave	1,432	5.21%	1,456	4.12%	2,040	3.27%
Sick/Funeral Leave	802.17	2.92%	1,078.02	3.05%	921.40	1.48%
Transfer	24	0.09%	0	0%	0	0%
Specialist Medical Visit	212.4	0.77%	266.22	0.75%	383.44	0.62%
Routine Medical Visit	476.75	1.73%	602.02	1.70%	902.14	1.45%

Work-Life Balance

GRI 401-3

To promote a balance between work and personal life, Barcelonesa Group offers a flexible compensation plan that includes various products and services. This plan features a tax-free nursery voucher for employees with children aged 0 to 3 who use nursery services.

Additionally, all employees with a work contract are entitled to parental leave following the birth of a child. During this leave, bonuses are paid at 100%, and the proportional amount for the leave period is fully covered by the benefit received from the Spanish Social Security Institute (INSS).

Number of Employees with Reduced Working Hours for Legal Guardianship

	Women		Men		% Legal guardianship	
	Number	%	Number	%	TOTAL employees	% on total
2021	12	100%	0	0%	347	3.46%
2022	12	100%	0	0%	382	3.14%
2023	10	100%	0	0%	425	2.35%

Note. The 2022 data does not include the case of a female employee with reduced working hours for a child with a severe illness.



Flexible Schedule

- Working hours can align with school schedules where feasible.
- Options are available to compress the workday into an intensive format when taking advantage of a reduced working day for legal guardianship.
- In challenging family situations affecting plant staff, who typically have less flexible schedules than office workers, efforts are made to adjust shifts to better accommodate the worker's specific needs.

Scope of Remote Working

During 2023, remote working continued to be implemented for all non-essential office tasks at the plant. This option allows employees to choose their work arrangement based on personal preferences and needs while ensuring protection for those who must be on-site due to the nature of their roles.

Office staff working under a hybrid model can flexibly schedule their office days and hours, including the option to work on-site in the morning and remotely in the afternoon.

The number of remote workers increased by 27 compared to 2022, reaching a total of 188 (110 women and 78 men), which constitutes 44.24% of the workforce.

Digital Disconnection Policy

Given the nature of the industrial sector, where most work occurs in plants and warehouses, employees typically do not receive digital devices for use outside of working hours. However, if their role allows, office staff who need to work from home are provided with such devices.

To ensure human resources are available during peak activity times and for staff meetings, connection and presence times are established between 09:30-13:30 and 15:30-17:00, based on standard office hours.

When scheduling meetings, whether virtual or in-person, managers must consider and respect the agreed-upon intensive schedules, special vacation hours, and individual work arrangements (such as reduced hours or shifts) of their team members.

To support digital disconnection, employees are encouraged to avoid sending emails, making calls, or scheduling meetings outside of the company's operating hours, which are from 07:00 to 19:00.

5.3.

Occupational Health and Safety

GRI 403-1; 403-2; 403-3; 403-6

The safety and well-being of employees are top priorities for Barcelonesa Group, which adheres to OHSAS standards to maintain a safe and healthy work environment across all its facilities.

To foster a comprehensive preventive culture, the Group operates a Joint Prevention Service responsible for coordinating resources to integrate safety measures at all levels. This includes managing safety, industrial hygiene, ergonomics, and applied psychosociology.

A key component of this preventive strategy is the procedure for risk assessment, which involves regular inspections to evaluate the severity of potential damage and the likelihood of accidents or occupational diseases.

Additionally, ongoing checks of working conditions are conducted to ensure the effectiveness of corrective and preventive measures.

All Group sites are equipped with defibrillators to further support health at work, and medical examinations for men over 50 include a prostate-specific antigen (PSA) test.

Procedure in Case of Occupational Accident

The first step in an accident or incident is to promptly inform HR and the Joint Prevention Service. Following this, the prevention technician conducts a thorough investigation. Additionally, occupational accidents are reported to the relevant authorities using the appropriate accident reporting systems provided by the administration.

GRI 403-9

Occupational Accidents and Leave

	2021	2022	2023
Occupational accidents	6	4	10
Occupational accidents not In Itinere	6	3	9
Occupational accidents In Itinere	0	1	1
Sick leave due to OA or OI	6	4	10
Work days lost due to not In Itinere OA	128	149	64
Work days lost due to In Itinere OA	0	59	7

No deaths resulting from occupational illnesses have been recorded.

Training in Health and Occupational Risk Prevention

GRI 403-5

Adequate training fosters a culture of prevention, ensuring that each team member actively contributes to safeguarding their own safety and that of their colleagues. Barcelona Group's training in health and occupational risk prevention is organized into three key areas:

- Workplace training, based on the tasks employees perform and the specific risks associated with them.
- Emergency training, conducted in collaboration with the company's firefighters, addressing the high chemical risks within the organization.
- Complementary workplace training derived from handling specific equipment or regulations.

The following tables detail the health and occupational risk prevention training types, including the number of employees trained and the total training hours.

Occupational Risk Prevention Training

Type of ORP training	2021		2022		2023	
	No. of training sessions	No. of employees trained	No. of training sessions	No. of employees trained	No. of training sessions	No. of employees trained
Workplace risk and measure training (initial or regular)	85	164	55	56	116	379
Emergency courses	6	55	26	229	23	116
Other training	51	137	73	267	56	228
Specific risk training for exposure to SARS-COV-2	13	199	11	270	0	0
Other COVID training	1	3	8	16	0	0
TOTAL	156	558	173	838	195	723

Note. "Other training" includes training sessions such as elevated platforms, defibrillator training, forklift training, working at heights, company firefighter, and electrical risks.

Note 2. In 2023, no COVID-19 training was provided, as it was no longer necessary or mandatory due to the end of the pandemic.

	Total annual ORP training hours	TOTAL employees	ORP training hours/employee
2021	1,099	347	3.17
2022	1,379	382	3.61
2023	730.5	425	1.72

5.4.

Social Relations

GRI 2-7; 2-27

Workers' committees facilitate social dialogue within Barcelonesa Group, fostering open and transparent communication while emphasizing teamwork to find mutually beneficial solutions. Regular meetings with worker representatives or staff delegates ensure that communications, consultations, and necessary agreements are effectively addressed.

In the event of any negotiation or conflict that may arise, commissions or working groups are formed to guarantee the involvement of all employees in company decisions. This approach encourages the exchange of ideas and opinions, maintaining a perspective of empathy and tolerance. Such social harmony has led to agreements that often exceed current legal requirements.

The Group's work culture is rooted in appreciative leadership, a concept inspired by positive psychology. This approach focuses on recognizing and building upon employees' strengths rather than solely addressing areas for improvement.

Managers also conduct annual "Performance and Development Dialogues" (PDD) with team members, where employees discuss their feelings about their roles and their aspirations for growth within the company.

Collective Bargaining Agreements

GRI 2-30

Barcelonesa Group integrates national and international agreements and conventions into its internal regulations, committing to their promotion and compliance.

Due to the diversity of activities, Barcelonesa Group operates with three collective agreements that cover 100% of its workforce:

- *Collective Agreement for Wholesalers and Importers of Chemical Products, Drugstore Items, Perfumery, and Related Products.* This covers Barcelonesa, Joan Collell, Target Química, Barnastock, and the newly acquired companies (Quifransa and Tratawac).
- *Collective Agreements for Road Freight Transport in Barcelona and Seville, which apply to the company ADR Trans.*

All these agreements address worker safety and health, aligning with the Group's commitment to integrating preventive measures into its management system. Each company within the Group has a committee, prevention delegates, or technicians responsible for safety, meeting quarterly to address safety issues and propose preventive measures.

Additionally, the Health and Safety Committee, established in 2020 in response to COVID-19, remains active. This committee comprises prevention delegates from all Group companies and an equal number of employer representatives. It meets quarterly to contribute to developing, implementing, and evaluating the company's risk prevention plans and programs.

5.5.

Training

GRI 404-2

Training and information are crucial for acquiring, enhancing, and updating the skills of the team, which is one of Barcelonesa Group's most valuable assets. Consequently, an annual evaluation of training needs is performed with each manager, which informs the development of the Annual Training Plan.

Training Policy

Barcelonesa Group's training policy focuses on three main areas to ensure the comprehensive development of employees:

- Technical Training:** This area addresses job-specific expertise, focusing on updates and new skills. In 2023, the focus was on the latest SAP update and specific Salesforce training.
- Training in Emotional Management and Personal Skills:** This training aims to cultivate corporate competencies and values, focusing on emotional intelligence and appreciative leadership.
- Cross-Training Related to Occupational Risk Prevention and Languages.**

Training Investment per Employee

	TOTAL Employees	Budget Allocated to Training Programs	TOTAL per Employee
2021	347	€25,919.65	€74.70
2022	382	€39,787.90	€104.15
2023	425	€27,251.17	€64.12

Total Training Hours by Gender

	TOTAL Employees	TOTAL Hours	Hours per Employee	Breakdown by Gender	Training Hours
2021	347	1,903	5.48	Men	1,169
				Women	790
2022	382	3,133	8.20	Men	1,786
				Women	1,347
2023	425	1,989	4.68	Men	1,500
				Women	489

GRI 404-1

Total Training Hours by Professional Category

	2021	2022	2023
Directors, Managers, and Officers	421	487	135
Business Developer	34	138	58
Technicians and Administrative Staff	829.5	1,558	777
Plant Personnel	674	950	1,019
TOTAL	1,958.5	3,133	1,989

5.6.

Equality

GRI 406-1; 405-1

Barcelonesa Group is dedicated to ensuring equality of treatment and opportunities between men and women, a core principle in its Corporate and Human Resources policy. This commitment extends across all its operations, including hiring practices, promotions, salary policies, training, working conditions, overall employment, occupational health, work time organization, and work-life balance.

To uphold this principle, the Group has implemented an Equality Plan outlining measures designed to advance genuine gender equality within its companies and, more broadly, throughout society.

Oversight and evaluation of these initiatives are managed by the Permanent Equality Committee, which consists of five company representatives and five worker representatives.

Measures Against Discrimination

Barcelonesa Group’s *Code of Conduct and Responsible Practices* mandates that “all employees interact with colleagues based on respect, dignity, and fairness, acknowledging diverse cultural sensitivities.” The Code strictly prohibits “any form of violence, harassment, or abuse in the workplace, as well as discrimination based on race, religion, age, nationality, gender, or any other personal or social attribute unrelated to merit and ability.” Particular emphasis is placed on the inclusion and integration of individuals with disabilities.

The Group’s corporate culture is deeply committed to upholding human and social rights, ensuring the effective integration of all employee groups without discrimination. This commitment includes actively promoting the employment of people with disabilities and fostering a work environment free from unjust discrimination based on race, sex, sexual orientation, religion, or other factors.

GRI 405-1

Number of Employees with Disabilities at Barcelonesa Group

	No. of Employees with Disabilities	Total No. of Employees	% of Employees with Disabilities
2021	4	347	1.15%
2022	5	382	1.3%
2023	8	425	1.88%

Note. Within Barcelonesa Group, Target Química and ADR Trans have less than 50 employees, thus not being subject to compliance with the General Disability Law (LGD in Spanish).

Barcelonesa Group strictly prohibits all forms of physical, sexual, psychological, or verbal harassment and abuse towards employees, as well as any other actions that could foster an intimidating, offensive, or hostile work environment. In 2023, as in 2022, there were no reported cases or complaints of harassment or discrimination.

Harassment Prevention Protocol

To address and prevent psychological, sexual, or gender-based harassment in the workplace, Barcelonesa Group provides all employees with a specific protocol that outlines clear measures to ensure respect and fair treatment for everyone. This protocol includes guidelines for transparency and fairness in hiring, selection, promotion, and remuneration processes; expects exemplary behavior from management; integrates harassment-related topics into training programs; and incorporates harassment prevention into occupational risk management.

Furthermore, the protocol details the procedure for handling harassment cases. It defines the role of the mediator, who is crucial in resolving such issues and ensuring that neither the employee who raises the concern nor others involved in the investigation face negative consequences within the company.

Actions Taken to Promote Employment

HR prioritizes internal candidates for filling vacant positions to retain talent and support professional growth within the company. Selection is based on performance evaluations, job knowledge, training, and experience, with the most qualified employees proposed for competency-based interviews.

Job postings do not specify the gender of the position, and selection processes are conducted impartially regarding candidates' gender. However, if two candidates are equally qualified, preference is given to the underrepresented gender in the department where the vacancy exists.





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6. Social Development and Partnerships



Barcelonesa Group promotes the economic and social development of the communities where it operates and fosters innovation in the chemical industry through advanced solutions that positively impact various productive sectors.

GRI 413-1

For over 80 years, Barcelonesa Group has consistently committed to the social and economic advancement of the communities where it operates. This enduring principle, deeply embedded in the company's core values, has been passed down through generations and is reflected in various ways.

One of the most significant contributions is the creation of employment and establishing high-quality working environments at all its global locations, benefiting both direct employees and the wider community. Additionally, the Group's innovative activities have been crucial in advancing other industrial sectors, generating positive impacts that extend to many families, even indirectly.

Integration of Industrial Activity into the Social Environment

The Group's involvement in the Cornellà Empresarial Association is another example of its commitment to local communities. This association was founded in November 2020 by ten companies based in the industrial estates of Cornellà de Llobregat (Barcelona), including Barcelonesa.

Since its establishment, Cornellà Empresarial aims to promote coexistence between the companies operating in the local industrial estates and the citizens, given the connection and proximity between industrial and residential areas.

Additionally, the Group is a member of the Spanish Association of Chemical Trade (AECQ), a non-profit organization dedicated to representing, promoting, and advancing the chemical distribution industry. The AECQ focuses on ensuring long-term sustainability and providing a unified voice for industry players to tackle shared challenges. As a member, Barcelonesa Group adheres to the AECQ's *Code of Ethics*.



Promotion of Innovation in the Chemical Sector

Barcelonesa enhances the visibility and understanding of the chemical sector by actively participating in trade fairs and industry events. These engagements allow the company to strengthen its market presence, showcase innovation, and advance development within the chemical industry. Barcelonesa also supports progress across various productive sectors by promoting cutting-edge and sustainable solutions.

These are some of the most important events in which Barcelonesa participated in 2023:

- **In-cosmetics Global.** The Personal Care division presented its range of specific personal care products at this fair, which brought together experts and professionals from the sector in Barcelona. This event provided an excellent opportunity to discover new products, ingredients, and technologies that are transforming the industry, establish new contacts and network.

- **Alimentaria FoodTech.** Held in Barcelona, this fair for machinery, technology, and ingredients is a global benchmark. The Human Nutrition division presented its value proposition in its stand, positioning itself as a key player in the food industry. The event enabled meaningful interactions with SMEs, exhibitors, international visitors, industry associations, technological centers, and institutions.
- **30th ASEFAPI Conference.** The Coatings division had a prominent presence at the conference organized by the Spanish Association of Paint and Printing Ink Manufacturers in Madrid. The division and its representative, Denge Kymia, set up an information point and participated in a series of technical presentations. These discussions focused on developing composite nanoparticles of silica and borate to enhance functional coatings with improved scratch resistance.
- **Paint & Coatings.** The Coatings division also participated as an exhibitor at this fair held in Barcelona. The event, focused on innovation, development, manufacturing, and supply of paints, coatings, and adhesives, provided an opportunity to showcase its products and network with industry-related companies.

Support for Third-Sector Organizations

Barcelonesa Group supports non-profit organizations that foster social integration, enhance the quality of life for disadvantaged groups, and advance health initiatives.

In 2023, the Group notably supported the "Metastasis Challenge Against Cancer" campaign organized by the Institute for Research in Biomedicine (IRB Barcelona). The campaign aims to raise five million euros to accelerate cancer research by funding new projects, attracting top researchers, investing in cutting-edge technology, and establishing new laboratories. These efforts are directed towards developing innovative methods for cancer diagnosis, prevention, and treatment.

Additionally, in 2023, the Group continued its support for the Associació Alba, a social initiative focused on maximizing the human development and integration of individuals with disabilities and other vulnerable groups. This collaboration involved participating in the production and packaging of Christmas gift boxes.



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7. Environmental Impact

7.1. Climate Change

7.2. Circular Economy and Waste Management

7.3. Sustainable Use of Resources



Barcelonesa Group manages natural resources responsibly, applying preventive and corrective measures to minimize its environmental impact throughout the entire life cycle of its products.

Recognizing the environmental impact of its activities, Barcelonesa Group is dedicated to minimizing its ecological footprint across the entire lifecycle of its products, from design to disposal. The Group is committed to the responsible use of natural resources and takes proactive steps throughout the value chain to reduce its environmental impact, adhering to all relevant laws and regulations.

Guided by the precautionary principle, the Group has established a dedicated Technical Area for managing and preventing environmental risks. These risks are regularly assessed in the *Environmental Risk Assessment and Analysis Report*, which helps formulate preventive measures and determine a financial guarantee to cover environmental liabilities associated with its activities, with a provision of two million euros.

In addition, each company within the Group prepares an Environmental Aspects Identification and Evaluation Report, emphasizing the most significant factors. These are the most significant ones:

Most Significant Environmental Issues

Direct Environmental Issues

- Fossil fuel consumption.
- Water consumption.
- Consumption of plastic shrink wrap.
- Power consumption.
- Consumption of fluorinated gases for heat exchanger units.
- Emissions from forklift combustion.
- Emission of fluorinated gases by heat exchanger units.
- Generation of sanitary/domestic wastewater.
- Generation of wastewater from plants.

Indirect Environmental Issues

- Consumption of hazardous chemicals by the cleaning company.
- Fossil fuel consumption of subcontracted transportation.
- Emissions from subcontracted transportation.
- Noise from subcontracted transportation.

Environmental Issues Linked to the Product's Life Cycle, Use, and End-of-Life Management

- Design, manufacturing, marketing, and distribution of chemical and food products. (Barcelonesa's activity).
- Reception, storage, handling, and control of hazardous solid and liquid chemical products (flammables, oxidizers, toxic, harmful, and phytosanitary) and non-hazardous chemical products. (Barnastock's activity).
- National and international road transport logistics management of hazardous, non-hazardous, and conventional chemical products. (ADR Trans' activity).

Potential Environmental Issues

- Accidental spillage of hazardous products due to an accident during external transportation.

Corporate environmental goals are set based on the significant issues identified in this report, and specific measures are planned to prevent and mitigate the identified risks.

In 2023, there were no violations of environmental legislation and regulations.

Sustainability Certificates



Sistema de depósito,
devolución y retorno de
envases (SDDR)



Ecoembes



7.1.

Climate Change

GRI 305-1; 305-2; 305-3; 305-5

In line with its commitment to mitigating climate change and lowering CO₂ emissions, the Group actively implements substantial improvements across all its facilities and processes to reduce its carbon footprint.

CO₂e Emissions (t)

Company	2021	2022	2023
BDPQ	132.95	163.63	195.93
BDPQ Parets	-	-	14.11
BNS	51.56	48.63	50.06
ADR	111.38	120.7	117.96
TOTAL GROUP	295.89	332.96	378.06

Note 1. These data correspond to Scope 1 and 2 emissions. This is a breakdown by companies and facilities: Barcelonesa de Drogas y Productos Químicos (BDPQ and BDPQ Parets), Barnastock (BNS), and ADR Trans (ADR).

Note 2. The increase in emissions in 2022 is due to the rise in post-COVID-19 mobility in Barcelonesa's commercial area and ADR Trans' activities. However, a reduction is observed in BNS (operations not linked to mobility) and in the final net value.

To reduce the atmospheric impact of its activities, each company within the Group implements a management procedure that systematically monitors and controls identified sources of emissions.

Although emissions through regulated sources—such as scrubbers, mixture refining, or container packaging—are monitored and recorded in the *Electronic Emission Source Register*, Barcelonesa Group also maintains internal control through asset management software for added security. This software plans and logs controls for diffuse emissions from vents on chemical storage tanks, scrubbers involved in loading/unloading/packaging operations, and combustion emissions from vehicles and fire pump engines. Unlike regulated emissions, these diffuse emissions are not subject to periodic checks by an authorized control agency.

In parallel, to prevent, reduce, and repair emissions from both types of emission sources, specific measures are applied in each case and process to reduce their environmental impact.

Similarly, to adapt to the consequences of climate change, other preventive actions are taken, such as monitoring weather conditions (high temperature, low humidity, and wind) to postpone unloading flammable products under unfavorable conditions.



7.2.

Circular Economy and Waste Management

GRI 306-1; 306-2; 306-3; 306-4; 306-5

Barcelonesa and Barnastock's facilities operate under an ISO 14001 management system, ensuring proper waste management through authorized handlers. This practice is also in place at the Parets del Vallès plant, which is anticipated to receive this environmental certification in 2024. Across all facilities, selective waste management is conducted using designated containers for paper, plastic, toners, and fluorescent tubes.

This procedure is also applied at ADR Trans facilities within the CIM VALLÈS logistics center. However, in this case, selective waste management is conducted collectively by the companies in the center, so individual data is not available. Despite this, proper waste management by authorized handlers is ensured. To aid in selective collection, a designated area at one end of the warehouse is set aside for managing waste from incidents, with clearly labeled containers displaying the waste's name and CER code. A portable bund is also available to minimize the impact of potential product spills.



Efficient Packaging Management

As an organization responsible for the packaging it introduces into the market and in pursuit of efficient circularity, Barcelonesa is affiliated with the Extended Producer Responsibility Collective System (EPR) Envalora. To further reduce packaging waste, the company has also implemented a Deposit, Return, and Refund System (DRRS), allowing packaging to be collected, cleaned, and reused, thereby reducing the consumption of natural resources. Additionally, a significant portion of the containers used are either recovered or made from recycled materials. In 2023, Barcelonesa, certified by SCHÜTZ, utilized 1,718 reconditioned IBCs, leading to a savings of 66.2 tons of steel, 26.1 tons of plastic, and 183.8 tons of CO₂ emissions compared to producing new containers.

Generated Waste

GRI 306-2; 306-3; 306-4; 306-5

In 2023, Barcelonesa Group generated a total of 440.33 tons of waste. The rise in waste volume compared to previous years is attributed to the commencement of activities at the Parets del Vallès food plant. The following table provides a breakdown of the total amount of hazardous and non-hazardous waste, as well as the waste directed towards disposal or recovery:

Barcelonesa Group Waste (t)

Type and Destination	2021	2022	2023
Hazardous waste	52.42	44.74	39.3
Non-hazardous waste	254.62	258.9	400.36
Waste destined for disposal	43.1	55.38	184.83
Waste destined for recovery	263.93	246.20	254.83
TOTAL	307.03	303.64	440.33

The following table presents the data broken down by company, detailing the type of waste, its hazardousness, and its final destination:

BDPQ Waste (t)

Waste	Type	2021	2022	2023	Destination
Contaminated empty containers	Hazardous	24.42	10.62	16.41	Recovery
		9.16	7.6	4.46	Disposal
Fluorescent lights waste	Non-hazardous	0.0047	0.0054	0.0054	Disposal
Toner waste (CER 080313)	Non-hazardous	0.0032	0	0	Recovery
Toner waste (CER 080318)	Non-hazardous	0.0143	0.012	0.02	Recovery
Electronic waste	Non-hazardous	0.10	0.422	0	Recovery
Sludge from wastewater treatment plant (from different industrial wastewater treatments than those specified in code 190813)	Non-hazardous	17.76	8.9	15.42	Disposal
Paper and cardboard waste	Non-hazardous	24.67	39.461	29.033	Recovery
Plastic waste	Non-hazardous	70.5	66.091	74.507	Recovery
Ordinary waste	Non-hazardous	14.79	28.372	13.926	Recovery

BDPQ Parets Waste (t)

Waste	Type	2021	2022	2023	Destination
Paper and cardboard waste	Non-hazardous	-	-	9.712	Recovery
Biodegradable waste from Kitchen/Restaurant	Non-hazardous	-	-	0.196	Disposal
Plastic waste	Non-hazardous	-	-	4.428	Recovery
Ordinary waste	Non-hazardous	-	-	1.774	Recovery
Aqueous waste	Non-hazardous	-	-	140.10	Disposal

BNS Waste (t)

Waste	Type	2021	2022	2023	Destination
Paper and cardboard waste	Non-hazardous	33.34	28.054	28.04	Recovery
Plastic waste	Non-hazardous	38.95	22.316	24.299	Recovery
Ordinary waste	Non-hazardous	14.27	15.44	19.772	Recovery
Wood waste	Non-hazardous	25.10	21.9	15.4	Recovery
Fluorescent lights waste	Hazardous	0.0077	0.00306	0.00612	Disposal
Toner waste (CER 080313)	Non-hazardous	0.0042	0	0	Recovery
Toner waste (CER 080318)	Non-hazardous	0.0504	0.017	0.018	Recovery
Pit cleaning waste	Non-hazardous	14.68	25.42	8.18	Disposal
Rejected organic chemical product waste	Hazardous	0.44	4.0185	0	Disposal
Non-halogenated organic solvent waste	Hazardous	4.98	1.8806	6.29686	Recovery
Ink waste containing hazardous substances	Hazardous	3.09	2.52528	3.70576	Recovery
Absorbents, cleaning rags, and protective clothing contaminated with hazardous substances	Hazardous	1.64	2.03034	1.0585	Recovery
Containers with residues of hazardous substances	Hazardous	4.61	6.1734	4.96308	Recovery
Inorganic acid waste	Hazardous	1.05	1.853	0.03416	Disposal
Inorganic base waste	Hazardous	3.02	0.144	0.82572	Recovery
Washing water	Hazardous	0	1.095	8.362	Disposal
Hazardous organic waste	Hazardous	0	4.019	0.762	Disposal
Non-hazardous organic waste	Non-hazardous	0	2.465	6.479	Disposal
Hazardous inorganic waste	Hazardous	0	0.506	0.054	Recovery
Laboratory reagents	Hazardous	0	0.007	0	Recovery
Water with ink	Non-hazardous	0	0	0.222	Disposal
Electric/electronic scrap	Hazardous	0	0.113	0.077	Recovery

ADR Waste (t)

Waste	Type	2021	2022	2023	Destination
Rejected organic chemical product waste	Hazardous	15.78	0.696	0.801	Recovery
Containers with residues of hazardous substances	Hazardous	7.56	0.043	0	Recovery
Laboratory chemical products containing hazardous substances	Hazardous	0.27	0	0	-
Solid salts and solutions containing heavy metals	Hazardous	2.26	0	0	-
Paper and cardboard waste	Non-hazardous	0.39	0.35	0.37	Recovery
Printer toner waste	Non-hazardous	0	0.029	0.017	Recovery
Absorbents, filtration material, etc.	Hazardous	0	0.1413	0.599	Disposal

Note 1. Due to the above-mentioned joint selective removal of waste at the CIM VALLÈS logistics center, no quantitative data are available other than those shown in the table.

Note 2. ADR Trans does not systematically generate waste as part of its regular activity. Instead, the waste produced arises from breakages or incidents, leading to variability in the amount and type of waste generated.

Note 3. The waste reported for 2021 was transported waste, not generated by ADR Trans. Consequently, certain waste types present in 2021 data do not appear in subsequent years. This also explains the significant decrease in waste quantities observed in 2022 and 2023 when the recorded waste resulted exclusively from product breakages in the warehouse.

GRI 306-4

Due to the nature of its activity, the transportation of hazardous waste only applies to ADR Trans, which holds all necessary permits to transport waste classified as T-3363. However, in 2022, the company decided to discontinue this service due to low customer demand, choosing to specialize in other areas instead.

7.3.

Sustainable Use of Resources

To ensure the responsible use of resources, the Group monitors and controls the consumption of resources such as paper across all its facilities, implementing specific measures to promote maximum efficiency.

Water

GRI 303-1; 303-2; 303-3; 303-4; 303-5

In recent years, the Group has implemented measures to minimize water consumption for floor cleaning and other activities where reductions are possible without compromising the safety of facilities or individuals.

In 2023, the total water consumption across Barcelonesa Group's facilities was 7,742.86 m³, reflecting a 6.39% reduction compared to the previous year. The breakdown by company is as follows:

Water Consumption (m³)

Company	2021	2022	2023
BDPQ	6,579	7,101	6,206.00
BDPQ Parets	-	-	492.00
BNS	788	902	826.86
ADR	227	235	218.00
TOTAL	7,594	8,238	7,742.86

Source. Internal meter readings taken on the first day of each month, and invoices from the water supply company.

Note. The increase in water and energy consumption in 2022 is due to the return to normal operations, including the reopening of offices and the resumption of post-COVID-19 activities.

At Barnastock and ADR Trans facilities, water used is not incorporated into products but discharged as sewage into the public sewage system. In contrast, Barcelonesa uses mains water for cleaning facilities and containers within the Deposit, Return, and Refund System (DRRS). To manage this, the company has a physicochemical wastewater treatment station that ensures compliance with public sewage discharge regulations.

At the Parets del Vallès food plant, wastewater is handled in two distinct ways. Sewage water from bathrooms and changing rooms is directed to the public sewage system. Water from production processes is collected in a 30 m³ tank and periodically removed by a tanker for treatment as waste. Given its high organic content, this production water is repurposed for composting piles, thus optimizing waste management and reducing associated costs.



Optimization of Washing Water

In the last quarter of 2023, the Cornellà plant introduced a new process that enables the reuse of wastewater for washing before it is sent to the treatment plant. This innovation reduces water consumption, the volume of water needing treatment, and its contaminant load.

For 2024, further enhancements are planned for the container washing process to reduce overall water consumption to one-third of the current level.

Raw Materials

GRI 301-1; 301-2; 301-3

One of the Group's environmental sustainability goals is to enhance the efficiency of raw material use, which is particularly relevant for Barcelonesa due to the nature of its activities.

To support the circular economy, the Group focuses on recovering and reusing hazardous organic chemical waste through in-house processes or selling it to customers needing lower-quality products. Additionally, the Group is working on introducing products that utilize less environmentally harmful chemicals. For instance, in its pool treatment range, the Group offers alternatives to sodium hypochlorite, such as hydrogen peroxide-based solutions.

Barcelona, Authorized Waste Manager

As an authorized waste manager of E-1262 and a transfer center, Barcelona is engaged in recovering chemical waste. In particular, the Group recovers pickling acids, which were previously discarded. In 2023, over 2,367 tons of these acids were recovered and repurposed as raw materials for manufacturing products for customers.

The following table provides data on the volume managed as a waste manager, broken down by geographic areas:

Volume of Waste Managed by Barcelona (kg)

Origin	2021	2022	2023
Catalonia	1,976,610	1,705,460	1,879,570
Spain	419,720	569,100	488,140
TOTAL	2,396,330	2,274,560	2,367,710

Energy

GRI 302-1; 302-4

Improving energy efficiency and reducing electricity and fossil fuel consumption are central to Barcelona Group's environmental objectives. In 2023, the Group undertook several initiatives to advance these goals.

A significant project involved replacing the entire exterior lighting system at Barcelona's Cornellà plant and one of Barnastock's warehouses with low-consumption LED lamps. This upgrade has resulted in nearly all facilities utilizing LED lighting, thereby enhancing energy efficiency. In addition, to promote the use of renewable energy, most of Barcelona Group's facilities—except for one Barnastock warehouse and ADR Trans' logistics center—have been equipped with solar panels. This initiative led to a reduction of 195.27 tons of CO₂ emissions over the year.

Moreover, the Group has progressively updated its commercial fleet with hybrid and electric vehicles while introducing more efficient rental forklifts in its warehouses. These efforts have contributed to a decrease in fossil fuel consumption and a reduction in combustion gas emissions.

In line with its commitment to enhancing energy efficiency, ADR Trans regularly evaluates and optimizes its routes to maximize trip efficiency and minimize both the number of trips and distances traveled.



The following table provides a comprehensive overview of the Group's energy consumption data:

Energy Consumption

Consumption Type	BDPQ	BDPQ Parets	Barnastock			ADR
			BNS 1	BNS 2	BNS 3	
2021						
Grid power consumption	497.9 mWh	-	337.92 mWh	-	76.17 mWh	74.35 mWh
Solar panel power consumption	20.48 mWh	-	14.88 mWh	-	No solar panels	No solar panels
Fossil fuel consumption in facilities (forklifts)	4,152.00 l	-	20,626.00 l	-	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Fossil fuel consumption in the fleet (commercial/trucks)	49,959.20 l	-	No vehicles	-	No vehicles	44,257.21 l
2022						
Grid power consumption	529.4 mWh	-	307.72 mWh	-	55.99 mWh	95.85 mWh
Solar panel power consumption	66.4 mWh	-	49.81 mWh	-	No solar panels	No solar panels
Fossil fuel consumption in facilities (forklifts)	3,944 l	-	19,454 l	-	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Fossil fuel consumption in the fleet (commercial/trucks)	62,493.28 l	-	No vehicles	-	No vehicles	47,960.69 l
2023						
Grid power consumption	479.80 mWh	342.01 mWh	276.58 mWh	46.25 mWh	69.99 mWh	92.85 mWh
Solar panel power consumption	69.70 mWh	125.05 mWh	51.88 mWh	20.9595 mWh	No solar panels	No solar panels
Fossil fuel consumption in facilities (forklifts)	2,658.60 l	No consumption (all forklifts are electric)	20,018.00 l	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Fossil fuel consumption in the fleet (commercial/trucks)	75,900.03 l	No vehicles	No vehicles	No vehicles	No vehicles	46,810.71 l
Gas consumption	None	70.00 mWh	None	None	None	None

Note. Data for BNS2 and the new Parets del Vallès plant for 2021 and 2022 are unavailable, as both started operations in 2022.

Solar Panel Performance

	BDPQ	BDPQ Parets	Barnastock	
			BNS 1	BNS 2
2021				
Generated KW	20,484	-	14,886	-
Tons of CO ₂ avoided	14.95	-	10.87	-
2022				
Generated KW	66,400	-	49,810	-
Tons of CO ₂ avoided	48.46	-	36.35	-
2023				
Generated KW	69,702	125,051	51,881	20,959
Tons of CO ₂ avoided	50.86	91.26	37.86	15.29



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BARCELONESA
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Annex 1

Financial Report

Balance Sheet as of December 31, 2023

GRI 207-1

ASSETS

(in euros)

	31/12/23	31/12/22
A) NON-CURRENT ASSETS	45,050,238	40,490,724
I. Intangible Assets	5,596,883	2,258,115
1. Consolidated Goodwill	4,315,454	1,089,940
2. Other Intangible Assets	1,281,430	1,168,175
II. Tangible Assets	35,022,242	33,937,546
1. Land and Buildings	24,703,021	23,275,465
2. Technical Facilities and Other Tangible Assets	10,319,222	10,662,081
III. Investment Properties	79,830	79,830
IV. Investments in Group and Associated Companies	163,915	144,405
1. Equity Holdings	38,914,92	119,405
2. Loans to Equity-Held Companies	125,000	25,000
V. Long-Term Financial Investments	3,945,916	3,906,660
VI. Deferred Tax Assets	241,452	164,167
B) CURRENT ASSETS	71,211,610	88,227,618
II. Inventories	22,680,050	32,930,262
III. Trade Receivables and Other Accounts Receivable	35,558,615	46,104,142
1. Trade Receivables from Sales and Services	34,732,931	45,517,009
2. Equity-Held Companies	0	0
3. Current Tax Assets	4,558	36,947
4. Other Receivables	821,126	550,186
V. Short-Term Financial Investments	3,320,894	420,532
VI. Short-Term Accruals	86,669	57,551
VII. Cash and Cash Equivalents	9,565,382	8,715,131
TOTAL ASSETS (A+B)	116,261,848	128,718,342

EQUITY AND LIABILITIES

(in euros)

	31/12/23	31/12/22
A. EQUITY	61,035,460	54,377,033
A-1) Shareholders' Funds	60,309,579	53,616,011
I. Capital	16,420,522	16,420,522
II. Share Premium	6,309,391	6,309,391
III. Reserves	30,886,098	20,039,263
VI. Profit for the Year	6,693,568	10,846,835
1. Consolidated Profits and Losses	6,836,346	11,117,787
2. (Profits and Losses of Non-Controlling Interests)	-142,778	-270,952
A-4) Non-Controlling Interests	725,881	761,022
B) NON-CURRENT LIABILITIES	18,576,485	18,551,358
I. Long-Term Provisions	15,000	15,000
II. Long-Term Liabilities	18,328,036	18,463,461
1. Bonds and Other Negotiable Debts		
2. Debts with Credit Institutions	13,029,952	16,599,265
3. Finance Lease Creditors	1,698,084	1,864,196
4. Other Financial Liabilities	3,600,000	0
IV. Deferred Tax Liabilities	233,449	72,898
C) CURRENT LIABILITIES	36,649,903	55,789,951
III. Short-Term Debts	6,383,298	20,764,991
1. Bonds and Other Negotiable Debts		
2. Debts with Credit Institutions	4,978,858	20,226,014
3. Finance Lease Creditors	166,112	162,945
4. Other Financial Liabilities	1,238,328	376,032
V. Trade and Other Accounts Payable	30,266,605	35,024,960
1. Suppliers	18,826,613	20,145,697
2. Suppliers, Equity-Held Companies	4,978,858	20,226,014
3. Current Tax Liabilities	258,675	853,856
4. Other Payables	11,181,317	14,025,407
TOTAL EQUITY AND LIABILITIES (A+B+C)	116,261,848	128,718,342

Profit and Loss Account for the Year Ended

A) CONTINUING OPERATIONS

(in euros)

	31/12/23	31/12/22
1. Net Revenue	202,038,412	243,923,557
a) Sales	187,890,362	230,220,062
b) Services Rendered	14,148,050	13,703,495
4. Supplies	-144,096,822	-181,925,754
a) Cost of Goods	-135,230,480	-172,921,656
b) Cost of Raw Materials and Other Consumables	-2,404,791	-2,343,361
c) Work Performed by Other Entities	-6,461,551	-6,660,736
5. Other Operating Income	18,225	42,725
a) Supplementary and Other Current Management Income	-1,403	13,080
b) Operating Subsidies Incorporated into the Income Statement	19,628	29,645
6. Personnel Expenses	-21,363,062	-20,509,828
a) Wages, Salaries, and Similar Expenses	-16,879,593	-16,594,734
b) Social Security Charges	-4,483,469	-3,915,094
7. Other Operating Expenses	-24,351,434	-22,191,685
a) Losses, Impairments, and Provisions for Commercial Operations	-497,073	-173,048
b) Other Current Management Expenses	-23,854,361	-22,018,638
8. Asset Depreciation	-2,852,396	-2,554,242
11. Impairment and Results from Disposals of Assets	-46,979	-306,758
b) Results from Disposals and Others	-46,979	-306,758
14. Other Results	-96,676	-125,838
A.1) OPERATING INCOME	9,249,268	16,352,177
15. Financial Income	29,777	117,358
b) From Negotiable Securities and Credits of Non-Current Assets	29,777	117,358
16. Financial Expenses	-698,955	-578,081
18. Exchange Differences	138,036	-771,393
19. Impairment and Results from Disposals of Financial Instruments	34,573	-116,957
a) Impairments and Losses	0	0
b) Results from Disposals and Others	34,573	-116,956
A.2) FINANCIAL RESULT	-496,568	-1,349,072
21. Share of Profit of Equity-Held Companies	-80,490	-4,332
A.3) PROFIT BEFORE TAX	8,672,210	14,998,773
Income Tax	-1,835,864	-3,880,986
A.4) NET PROFIT FROM CONTINUING OPERATIONS (A.3+24)	6,836,346	11,117,787
A.5) NET PROFIT FOR THE YEAR	6,836,346	11,117,787
Profit attributable to the Parent Company	6,693,568	10,846,835
Profit attributable to Non-Controlling Interests	142,778	270,952

Annex 2

Workforce Data for Quifransa and Tratawac

All data included in this annex correspond to the recent acquisitions by Barcelonesa Group (Quifransa and Tratawac) and cover the period from October to December 2023.

Workforce Distribution

GRI 405-1

Workforce Distribution by Gender

	Quifransa		Tratawac	
	No.	%	No.	%
Men	15	57.69%	4	67%
Women	11	42.31%	2	33%
TOTAL	26	100%	6	100%

Workforce Distribution by Age

	Quifransa		Tratawac	
	No.	%	No.	%
Ages 18-35	4	15.38%	1	16.67%
Ages 36-50	14	53.85%	2	33.33%
Ages 51-65	8	30.77%	3	50%
TOTAL	26	100%	6	100%

Workforce Distribution by Professional Category

	Quifransa		Tratawac	
	No.	%	No.	%
Directors, Managers, and Officers	7	15.38%	2	33.33%
Business Developer	0	0%	0	0%
Technicians and Administrative Staff	8	30.77%	1	16.67%
Plant Personnel	11	42.31%	3	50%
TOTAL	26	100%	6	100%

Workforce Distribution by Contract Type

	Quifransa		Tratawac	
	No.	%	No.	%
Permanent Full-time	22	84.62%	6	100%
Temporary Full-time	2	7.69%	0	0%
Permanent Part-time	2	7.69%	0	0%
Temporary Part-time	0	0%	0	0%
TOTAL	26	100%	6	100%

Workforce Distribution by Contract Type and Gender

	Men		Women	
	No.	%	No.	%
Quifransa				
Permanent Full-time	13	50%	9	34.62%
Temporary Full-time	1	3.85%	1	3.85%
Permanent Part-time	1	3.85%	1	3.85%
Temporary Part-time	0	0%	0	0%
Tratawac				
Permanent Full-time	4	66.67%	2	33.33%
Temporary Full-time	0	0%	0	0%
Permanent Part-time	0	0%	0	0%
Temporary Part-time	0	0%	0	0%

Workforce Distribution by Contract Type and Age

	Ages 18-35		Ages 36-50		Ages 51-65	
	No.	%	No.	%	No.	%
Quifransa						
Permanent Full-time	3	11.54%	11	42.31%	8	30.77%
Temporary Full-time	0	0%	2	7.69%	0	0%
Permanent Part-time	1	3.85%	1	3.85%	0	0%
Temporary Part-time	0	0%	0	0%	0	0%
Tratawac						
Permanent Full-time	1	26.82%	2	46.82%	3	23.06%
Temporary Full-time	0	0%	0	0%	0	0%
Permanent Part-time	0	0%	0	0%	0	0%
Temporary Part-time	0	0%	0	0%	0	0%

Workforce Distribution by Contract Type and Professional Category

	Directors, Managers and Officers		Business Developer		Technicians and Administrative Staff		Plant Personnel	
	No.	%	No.	%	No.	%	No.	%
Quifransa								
Permanent Full-time	7	26.92%	0	0%	5	19.23%	10	38.46%
Temporary Full-time	0	0%	0	0%	1	3.85%	1	3.85%
Permanent Part-time	0	0%	0	0%	2	7.69%	0	0%
Temporary Part-time	0	0%	0	0%	0	0%	0	0%
Tratawac								
Permanent Full-time	2	33.33%	0	0%	1	16.67%	3	50%
Temporary Full-time	0	0%	0	0%	0	0%	0	0%
Permanent Part-time	0	0%	0	0%	0	0%	0	0%
Temporary Part-time	0	0%	0	0%	0	0%	0	0%

Dismissals

GRI 401-1

Turnover Rate

	Quifransa	Tratawac
Voluntary	0%	0%
Non-voluntary	7.69%	0%

Number of Dismissals by Gender and Age

	Women		Men		TOTAL	
	No.	%	No.	%	No.	%
Quifransa						
Ages 18-35	0	0%	1	50%	1	50%
Ages 36-50	0	0%	1	50%	1	50%
Ages 51-65	0	0%	0	0%	0	0%
Tratawac						
Ages 18-35	0	0%	0	0%	0	0%
Ages 36-50	0	0%	0	0%	0	0%
Ages 51-65	0	0%	0	0%	0	0%

Number of Dismissals by Professional Category

	Quifransa		Tratawac	
	No.	%	No.	%
Directors, Managers, and Officers	0	0%	0	0%
Business Developer	0	0%	0	0%
Technicians and Administrative Staff	1	50%	0	0%
Plant Personnel	1	50%	0	0%

Compensation

GRI 405-2

Wage Gap

Quifransa	Tratawac
-17.81%	-11.68%

Work Time Arrangement

GRI 401-2

Causes of Absenteeism

	Quifransa		Tratawac	
	No.	%	No.	%
Accident Leave	0	0%	136	4.66%
Sick Leave	136	4.66%	144	4.93%
Paternity Leave	136	4.66%	0	0%
Sick/Funeral Leave	96	3.28%	8	0.27%
Routine Medical Visit	2	0.54%	0	0%

Parental Leave

GRI 401-3

Parental Leave

Quifransa	Tratawac
1 (Man)	0

Number of Employees with Reduced Hours for Childcare

Quifransa	Tratawac
0	0

Note. Due to the nature of the activity, employees at Quifransa and Tratawac do not have the option to work remotely.

Occupational Health and Safety

GRI 403-9

Occupational Accidents and Sick Leave

	Quifransa	Tratawac
Occupational Accidents	0	1
Occupational Accidents not In Itinere	0	1
Occupational Accidents In Itinere	0	0
Sick Leave Due to OA and OI	0	0
Work Days Lost Due to not In Itinere OA	0	17
Work Days Lost Due to In Itinere OA	0	0

Training

GRI 404-2

Investment in Training per Employee

	Total Employees	Training Budget	Budget per Employee
Quifransa	23	€1,270.49	€55.24
Tratawac	6	€421.25	€70.21

Total Training Hours by Gender

	Total Employees	Total Hours	Hours per Employee	Breakdown by Gender	Training Hours
Quifransa	23	202	8.78	Men	92
				Women	110
Tratawac	6	78	13	Men	18
				Women	60

GRI 404-1

Total Training Hours by Professional Category

	Quifransa	Tratawac
Directors, Managers, and Officers	70.5	60
Business Developer	0	0
Technicians and Administrative Staff	84.5	0
Plant Personnel	47	18
TOTAL	202	78

Diversity

GRI 405-1

Quifransa and Tratawac have no employees with disabilities.

Annex 3

GRI Content Index

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
General Content			
GRI 2: General Disclosures 2021	2-1 Organizational details		Page 7
	2-2 Entities included in the organization's sustainability reporting		Page 14
	2-3 Reporting period, frequency, and contact point	The reporting period covers January 1, 2023, to December 31, 2023. The report is published annually. The contact point is einf@grupbarcelona.com.	
	2-4 Restatements of information	This report has not received any restatements.	
	2-5 External assurance	This report has been verified by an independent external auditor.	
	2-6 Activities, value chain, and other business relationships		Page 11, 24-25
	2-7 Employees		Page 50, 52, 54, 65
Compliance			
GRI 2: General Disclosures 2021	2-9 Governance structure and composition		Page 21
	2-11 Chair of the highest governance body		Page 21
	2-15 Conflicts of interest		Page 45-46
	2-22 Statement on sustainable development strategy		Page 3-4
	2-23 Commitments and Policies		Page 40, 41, 45
	2-24 Embedding commitments and policies		Page 41
	2-25 Processes to remediate negative impacts		Page 48
	2-26 Mechanisms for seeking advice and raising concerns		Page 45
	2-27 Compliance with laws and regulations		Page 40, 41, 65
	2-28 Membership associations		Page 32-33
	2-29 Approach to stakeholder engagement		Page 8-9
	2-30 Collective bargaining agreements		Page 65

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics		Page 8-9
	3-2 List of material topics		Page 8-9
	3-3 Management of material topics		Page 8-9
Growth Management			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		Page 5
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		Page 20
	203-2 Significant indirect economic impacts		Page 20
GRI 207: Tax 2019	207-1 Tax approach		Page 86-88
Anti-corruption and Anti-bribery			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Page 45-46
	205-2 Communication and training about anti-corruption policies and procedures		Page 45-46
Environmental Impact of Packaging			
GRI 301: Materials 2016	301-1 Materials used by weight or volume		Page 81
	301-2 Recycled input materials used		Page 81
	301-3 Reclaimed products and their packaging materials		Page 81
Energy Management and Efficient Use			
GRI 302: Energy 2016	302-1 Energy consumption within the organization		Page 82-84
	302-4 Reduction of energy consumption		Page 82-84
Water Management and Consumption			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource		Page 80-81
	303-2 Management of water discharge-related impacts		Page 80-81
	303-3 Water withdrawal		Page 80-81
	303-4 Water discharge		Page 80-81
	303-5 Water consumption		Page 80-81

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Reduction of CO₂ Emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		Page 75
	305-2 Energy indirect (Scope 2) GHG emissions		Page 75
	305-3 Other indirect (Scope 3) GHG emissions		Page 75
	305-5 Reduction of GHG emissions		Page 75
Waste Management and Reduction			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts		Page 76
	306-2 Management of significant waste-related impacts		Page 76, 77-79
	306-3 Waste generated		Page 76, 77-79
	306-4 Waste diverted from disposal		Page 76, 77-79
	306-5 Waste directed for disposal		Page 76, 77-79
Environmental Standards in the Supply Chain			
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria		Page 46
	308-2 Negative environmental impacts in the supply chain and actions taken		Page 46
Employee Engagement and Satisfaction			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		Page 56, 91
	401-2 Benefits provided to full-time employees that are not provided to part-time or temporary employees		Page 58, 92
	401-3 Parental leave		Page 61, 92
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system		Page 63
	403-2 Hazard identification, risk assessment, and incident investigation		Page 63
	403-3 Occupational health services		Page 63
	403-5 Worker training on occupational health and safety		Page 64
	403-6 Promotion of worker health		Page 63
	403-9 Work-related injuries		Page 63, 93

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Training			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Page 66, 93
	404-2 Programs for upgrading employee skills and transition assistance programs		Page 66, 93
Equality and Non-discrimination			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		Page 21, 53, 67, 89-90, 93
	405-2 Ratio of basic salary and remuneration of women to men		Page 57, 92
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		Page 67
Impact on Local Community			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Page 70-71
Cybersecurity and Data Protection			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		Page 36



c/ Crom, 14
08940 Cornellà de Llobregat
(Barcelona)
www.grupbarcelonesa.com