

Non-Financial Information Statement 2024



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Albert Collell and **Enric Collell**
General Managers of Barcelonesa Group

Presentation

GRI 2-22

We are pleased to present the latest edition of the Barcelonesa Group's *Non-Financial Information Statement*, which highlights the key indicators and milestones achieved in 2024, reflecting our unwavering commitment to sustainability, continuous improvement, and the creation of value for all our stakeholders.

This year's activity unfolded in a complex and uncertain environment, marked by challenges such as fluctuating market demand, logistical disruptions, and increasing regulatory requirements. In this context, Barcelonesa Group once again demonstrated its strength and adaptability, advancing with determination, guided by the corporate principles that define us and the strategic objectives we have set.

In this regard, one of the key milestones of the year was the launch of our new Sustainability Strategy, defined through a process of reflection that explored

the true meaning of "sustainability" for the company and its value chain. The result is a tailored roadmap that goes beyond ESG (environmental, social, and governance) matters, aligning business objectives with the Barcelonesa Group's long-standing commitment to value creation.

"The new Sustainability Strategy aligns business objectives with the Barcelonesa Group's long-standing commitment to value creation."

“In 2024, we have developed new initiatives focused on the ongoing improvement of our workforce’s personal and professional well-being.”

The Sustainability Strategy is based on the conviction that sustainable progress is only possible through the shared commitment of everyone within the company. For this reason, the plan places people at the center—as the driving force behind change—including both our team of professionals and the various groups we engage with daily (suppliers, collaborators, customers, institutions, and associations, among others). Alongside the definition of the strategy and its associated projects, a governance model has also been established to ensure effective implementation.

In 2024, we continued our strategic acquisitions policy, which we have pursued in recent years, by integrating Puramar Agua S.L., a company based in Guadalajara. This acquisition enables us to further strengthen our operational and commercial capabilities across the Iberian Peninsula. As part of the development of our various lines of business, it is also worth highlighting the increasing activity at our Parets del Vallès plant, which specializes in developing advanced solutions for the food sector.

This report outlines these initiatives, along with other key projects that shape our activities and reflect our vision for the future. Notably, it highlights a range of initiatives focused on the ongoing improvement of our workforce’s personal and professional well-being, such as the launch of the “B Barcelonesa” program and the implementation of new tools designed to actively listen to our employees’ opinions and concerns.

We want to express our sincere gratitude to all the individuals, institutions, and emergency services involved in extinguishing the fire that occurred at the Barnastock plant in Polinyà in July. This incident presented a significant operational challenge for our organization, one we were able to overcome thanks to the collaboration and dedication of everyone involved.

We would also like to thank the nearly 500 people who make up the Barcelonesa Group for their dedication and commitment, as well as our customers and suppliers for the trust they place in us. We firmly believe that, by working together, we can continue to contribute to a more sustainable and responsible future.

Barcelonesa Group in Figures

GRI 2-1; 2-2



80+

years of experience in the sector



3,000+

clients worldwide



484+

professionals providing solutions



70+

countries where business is conducted



2,000+

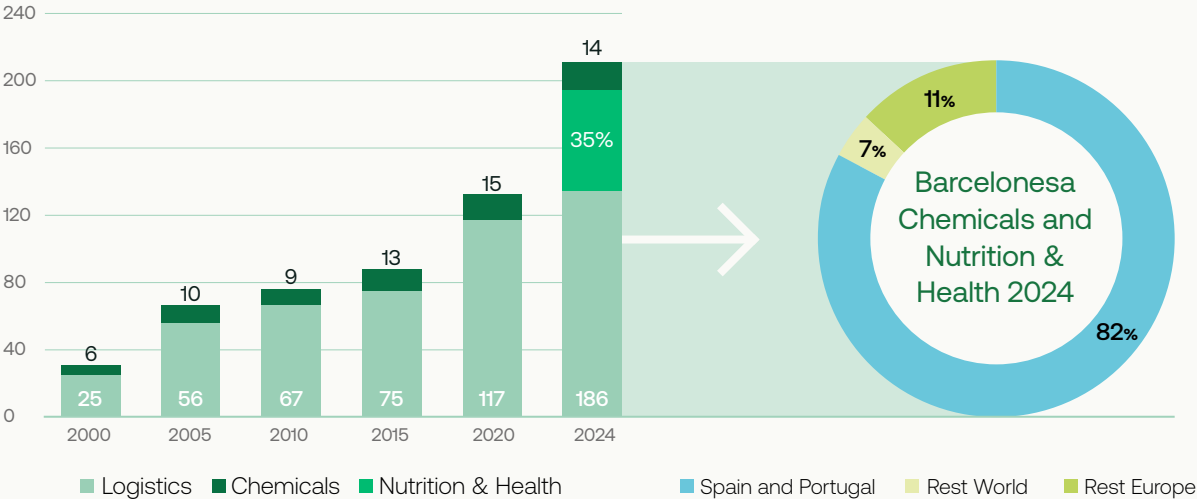
product references, qualities, and origins



€200M+

consolidated revenue (2024)

Revenue Growth.





1. About This Report

1.1. Methodology and Scope

1.2. Materiality Analysis

1.1.

Methodology and Scope

GRI 2-1; 2-2

This Non-Financial Information Statement (NFIS) allows Barcelona Group to clearly and transparently communicate its environmental, social, and governance performance. It fosters meaningful dialogue with stakeholders and reaffirms the Group's commitment to transparency.

This document constitutes the *Non-Financial Information Statement* (INFS) of the group "JOAN COLLELL PASCUAL, S.L." (from now on, "Barcelona Group" or "the Group") and its subsidiaries for the 2024 financial year (January 1 to December 31, 2024).

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), were considered in its preparation.

In this regard, Barcelona 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.

This NFIS outlines, for each sustainability-related disclosure required under Law 11/2018, its relevance to the company, the policies in place, the associated risks, and the benchmarks used for monitoring and evaluation.

Scope of Consolidation

In the third quarter of 2023, Barcelona Group formalized the acquisition of two Spanish companies: Química del Francolí, S.A. (Quifransa), whose operational integration is scheduled for 2025, and Tratawac, S.A., which was fully incorporated into the Group in October 2024. Additionally, in the third quarter of 2024, the Group completed the acquisition of Puramar Agua S.L.

In accordance with the provisions of Law 11/2018 of December 28 on non-financial information and diversity, as of December 31, 2024, all available data from these companies has been included in the overall calculations. Exceptions apply only to data that could not be consolidated, either due to its nature or the unavailability of information at the time of preparing and issuing this report. These omissions are clearly indicated, and Barcelona Group remains committed to continuously improving data quality in future reporting periods.



1.2.

Materiality Analysis

GRI 2-29; 3-1

Barcelonesa Group considers it essential to identify and address the issues its stakeholders view as most relevant, using them as a foundation to guide its strategy and enhance value creation.

The materiality analysis is a key tool for identifying and prioritizing the issues that have the greatest impact on both Barcelonesa Group's business model and the expectations of its stakeholders. This process offers the Group a structured view of its priority areas for action, supporting more responsible and sustainable management in line with evolving external demands and the Group's sustainability commitments.

The materiality analysis conducted during the 2021-2022 period, which remained valid in 2024, 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. Public information on 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:

GRI 3-2

Assessed Material Issues

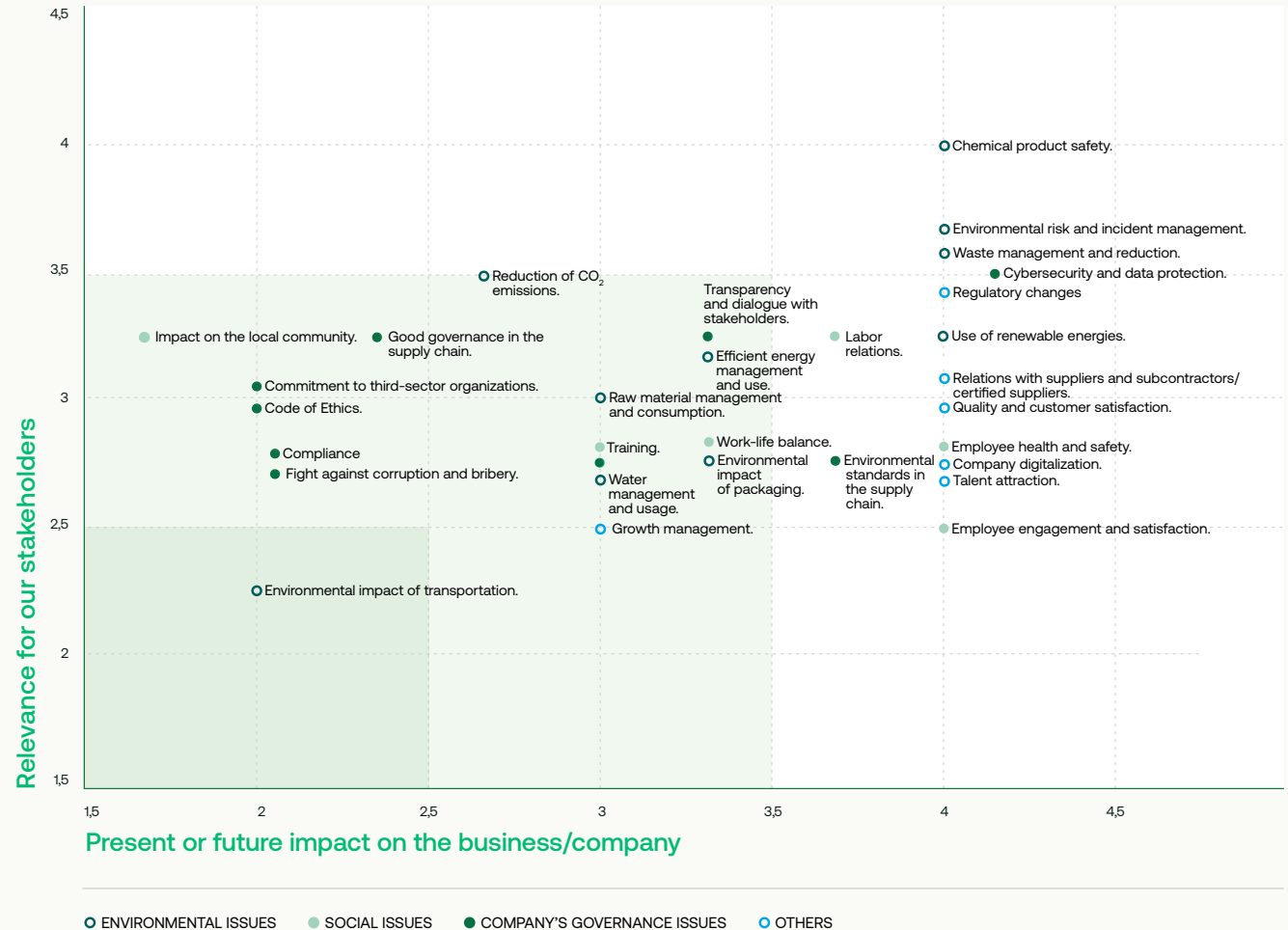
Environmental Issues	Social Issues	Corporate Governance Issues	Other Issues
<ul style="list-style-type: none"> • Reduction of CO₂ emissions. • Waste management and reduction. • Water management and usage. • Raw material management and consumption. • Efficient energy management and use. • Use of renewable energies. • Environmental risk and incident management. • Environmental impact of transportation. • Environmental impact of packaging. • Environmental standards in the supply chain. 	<ul style="list-style-type: none"> • Employee health and safety. • Employee engagement and satisfaction. • Talent attraction. • Training. • Labor relations. • Work-life balance. • Impact on the local community. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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



2. Barcelonesa Group

2.1. Definition

2.2. Essence

2.3. Organization and Structure

2.4. Products and Services

2.1.

Definition

GRI 2-6

Barcelonesa Group concentrates its efforts on creating value for the industry through three main 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

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.

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."

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."

MISSION

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

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..."

The Origins of the Group in an Illustrated Story

In early 2024, Barcelonesa Group introduced *El Club de la Química* (The Chemistry Club), an illustrated story that offers a human perspective on the company's origins and the values that have shaped its journey. The narrative follows young Joan Colléll, who, after receiving a chemistry set from his father, Enric, founded a club that symbolizes the spirit of collaboration and shared learning that defines the Group.

To foster scientific curiosity among children and strengthen the emotional bond between the company and employees' families, Barcelonesa Group gifted a copy of the story at Christmas to employees' children, along with a test tube of candies, a club membership card, a welcome letter, and a coloring page.



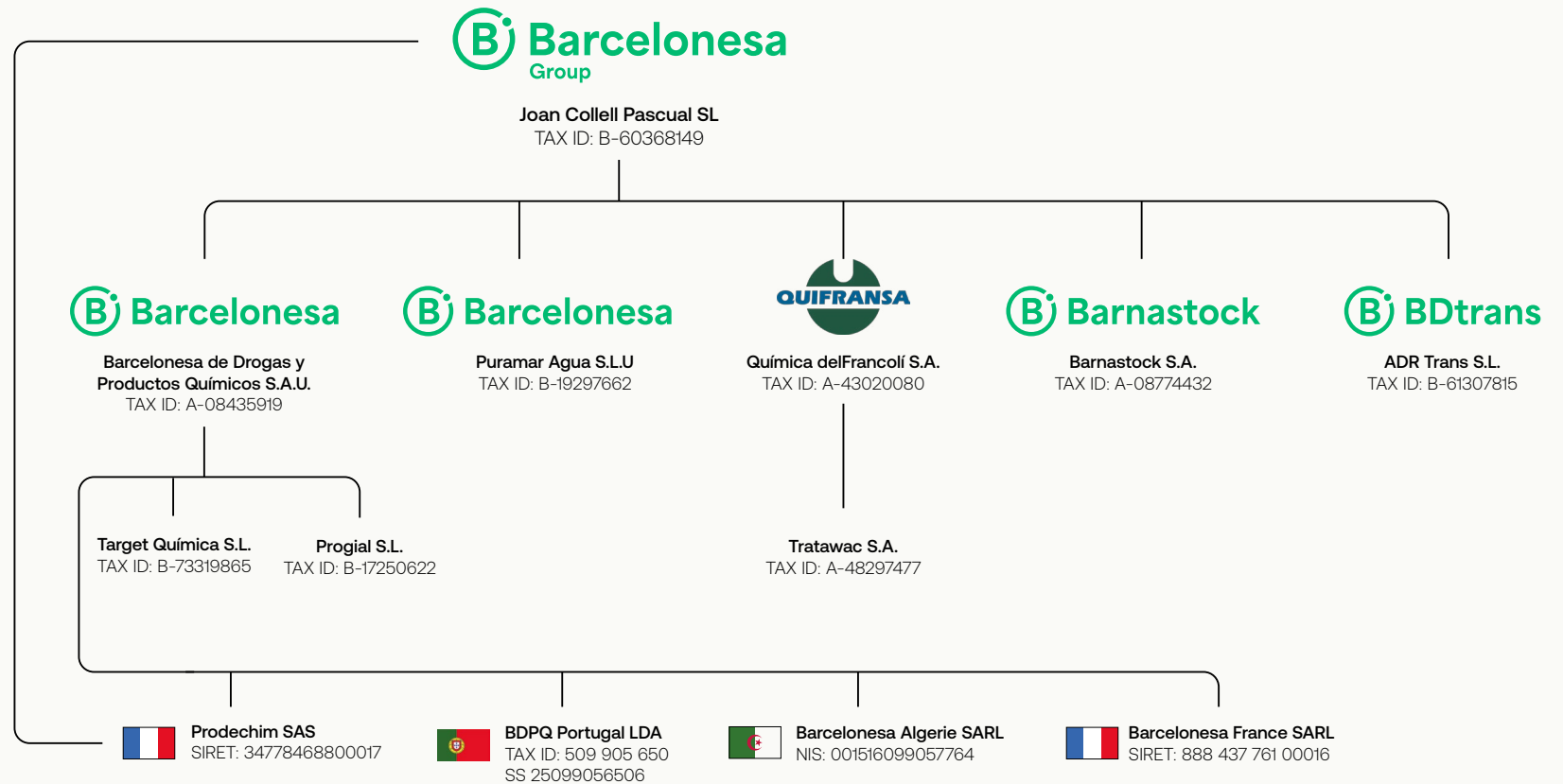
THE FULL VERSION
OF THE STORY
CAN BE FOUND
HERE



2.3.

Organization and Structure

GRI 2-2



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

Chemicals

Business line managed by the company **Barcelona 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.

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 and port tank in Bilbao
- Warehouse and port tanks in Murcia
- Port tanks in Motril
- Warehouse in Seville
- Warehouse in Madrid

North Africa

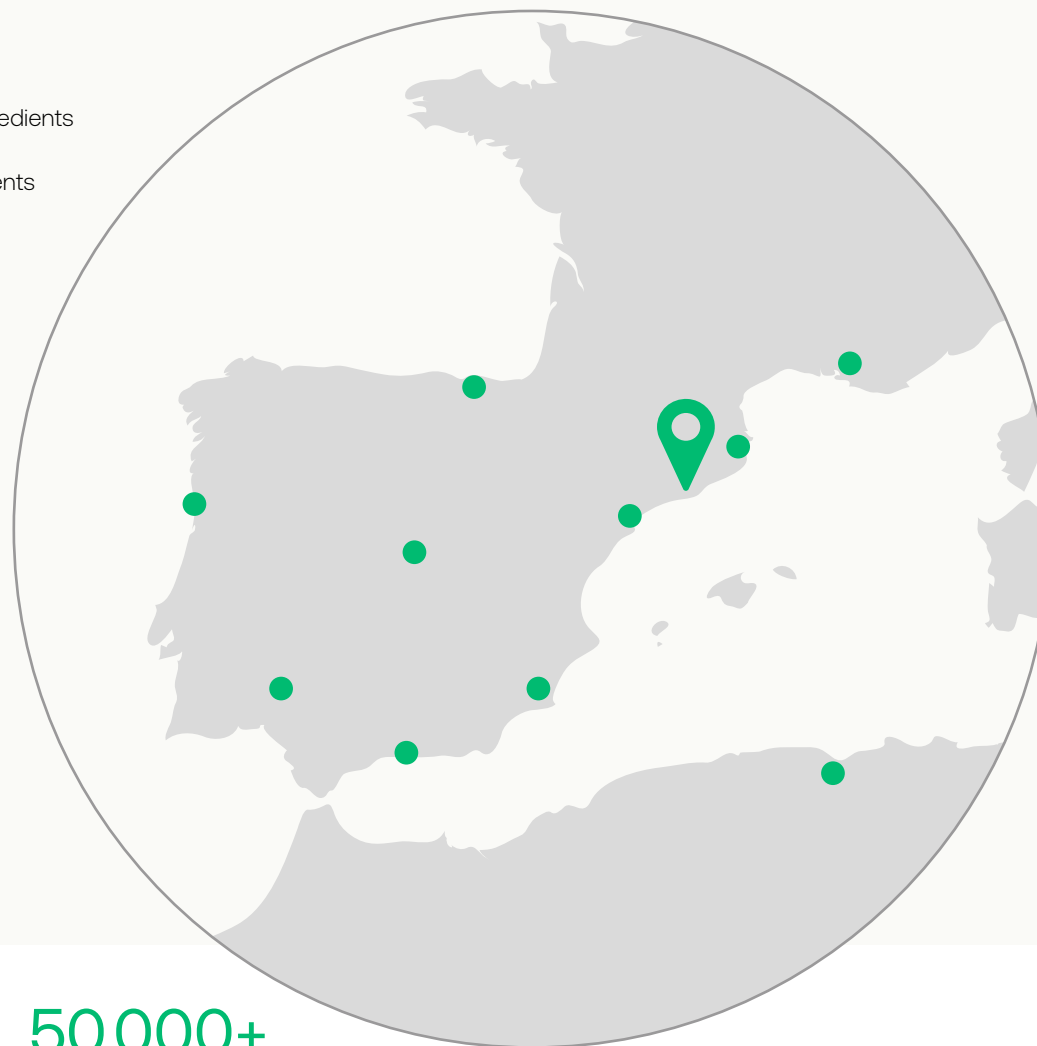
- Warehouse in Algiers

France

- Warehouse in Marseille

Portugal

- Warehouse in Porto



70,000+ m²
OF STORAGE AND SEVESO II
TANKS

11,000+ m³
OF LIQUIDS

50,000+
PALLETES

Strengthening Infrastructure and Expanding Operations in the Iberian Peninsula Through New Investments

GRI 203-1

As part of its strategic plan, Barcelonesa Group has planned significant investments for 2024, aimed at enhancing its facilities and expanding its operations. Among the most notable investments are:

- **Complete reconstruction of the Quifransa (Química del Francolí, S.A.) facilities in Tarragona.** The plant, which spans over 9,000 m², includes more than 25 storage tanks and has a capacity for over 3,000 pallets. This investment will provide renewed momentum for the Group's activities at this site.
- **Acquisition of Puramar Agua S.L., located in Chiloeches (Guadalajara).** Scheduled for integration in 2025, this acquisition is included in the Group's inorganic growth strategy and will strengthen its operational capacity in the Iberian Peninsula.

In addition, **the refurbishment of the Barnastock facilities in Polinyà (Barcelona), which were affected by the fire on July 19, 2024, has been completed.** The incident impacted two warehouses, causing damage to part of the structure and the stored products, but no casualties or material damage to adjacent facilities were reported. The swift response of emergency teams and the immediate activation of internal protocols enabled the incident to be contained and ensured operational continuity with minimal disruption.



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	2022	9	Men	7	78%
			Women	2	22%
	2023	9	Men	7	78%
			Women	2	22%
	2024	9	Men	7	78%
			Women	2	22%

2.4.

Products and Services

Barcelonesa 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, Barcelonesa 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 a diverse range of 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

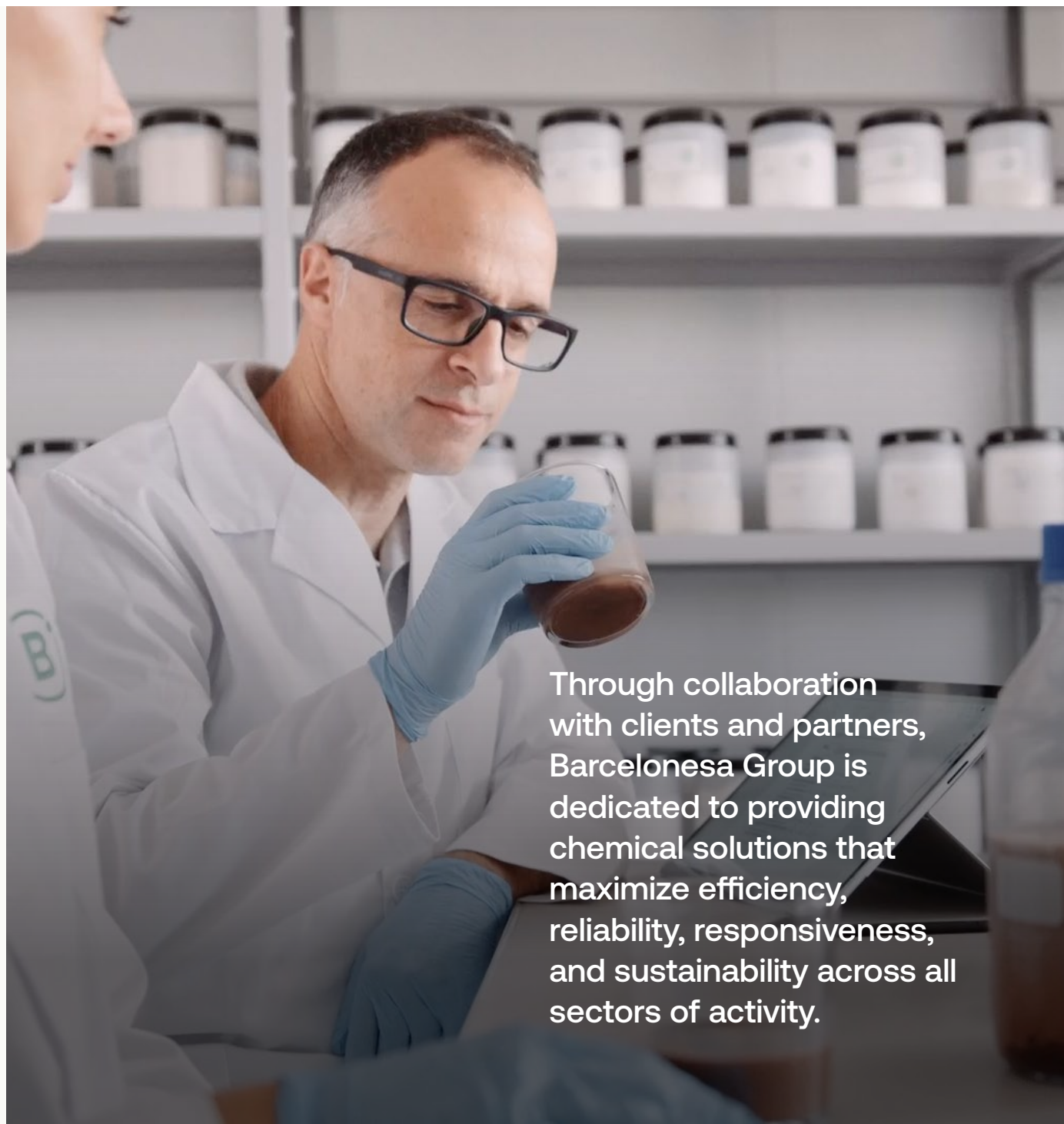
- BD Industrial Formulations
 - » Aluminum treatment
 - » Detergents
 - » Water treatment
 - » Soil treatment
 - » Formulated solvents
 - » Textiles
 - » Oil & Gas
 - » Building & Construction
- Food ingredients
- Food formulations
- Tailor-made formulations
- Adsorbents
- Surfactants
- Waste treatment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

GRI 2-6

Comprehensive Service

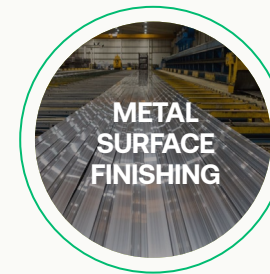
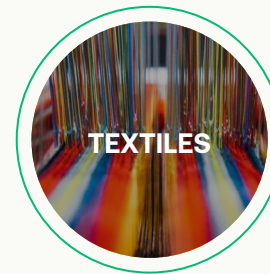
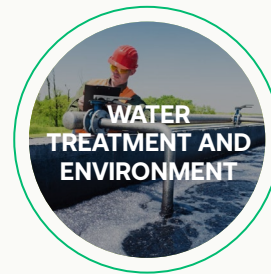
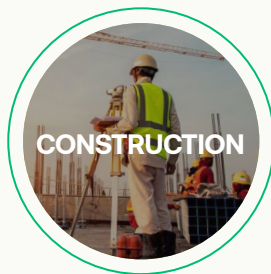
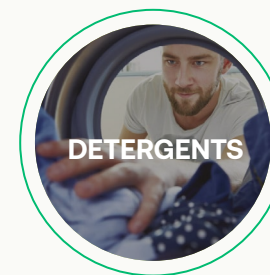
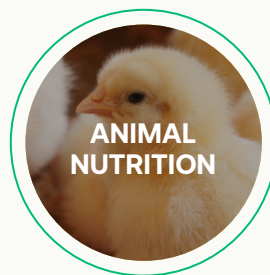
A solid commitment to clients is a defining characteristic across all areas of Barcelonesa Group. Its teams are deeply engaged with the realities of their clients, utilizing specialized processes and equipment and working closely with them to understand and address their most specific needs.

In this regard, it establishes a relationship model as a chemical and food partner, offering comprehensive, proactive, and specialized services to support its customers' businesses and contribute to the industry's evolution. To this end, it leverages its knowledge and experience across the entire product value chain, encompassing a broad range of chemical solutions and food ingredients, as well as the most advanced logistics systems, including custom formulation, manufacturing, and technology.



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.



3.

Strategic Pillars

3.1. Internationalization

3.2. Technological Business

3.3. Digital Transformation

3.4. Quality and Continuous Improvement

3.5. Contribution to Sustainable Development

Barcelonesa Group operates under a human-centric model, focused on continuous improvement and adherence to the highest quality standards. ESG (environmental, social, and governance) criteria guide its decisions across all areas, delivering sustainable value to both the company and society as a whole.

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 cross-cutting 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 advance real transformation in line with its business model, the company began implementing its new Sustainability Strategy in 2024 (see next chapter). This strategy is structured around four strategic pillars, placing people at the center as the primary agents of change.

Aligned with sustainability and ethical management, Barcelonesa Group also maintains a strong commitment to quality and continuous improvement, guiding its entire management chain toward the highest possible satisfaction of all parties involved in each operation.

3.1.

Internationalization

Barcelonesa Group continues to strengthen its international presence, diversifying its brands and products while broadening its sectors of activity and operational reach.

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, with a particular focus on Portugal and Galicia. Algeria was incorporated in 2015 to strengthen its presence 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 an established position in triangular operations, and the subsidiary established in 2020 to enhance its commercial distribution reach 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, the United Kingdom, India, Japan, and South Africa, among others, as well as exclusive sourcing agents in Italy, South Korea, Turkey, and China.

Overall, the Group operates in over 70 countries. Export markets accounted for 18% of the Group's global revenue in 2024 (17% in 2023).

Global Presence



● Subsidiaries and Agents

Spain Headquarters:
Warehouse and Factory

Peru:
Sales Offices

Portugal, Algeria, and France:
Warehouses and Sales Offices

Italy, South Korea, Turkey, and China:
Exclusive Agents

● Partners

Ireland

United Kingdom

Germany

Tunisia

Peru

South Africa

Japan

United States

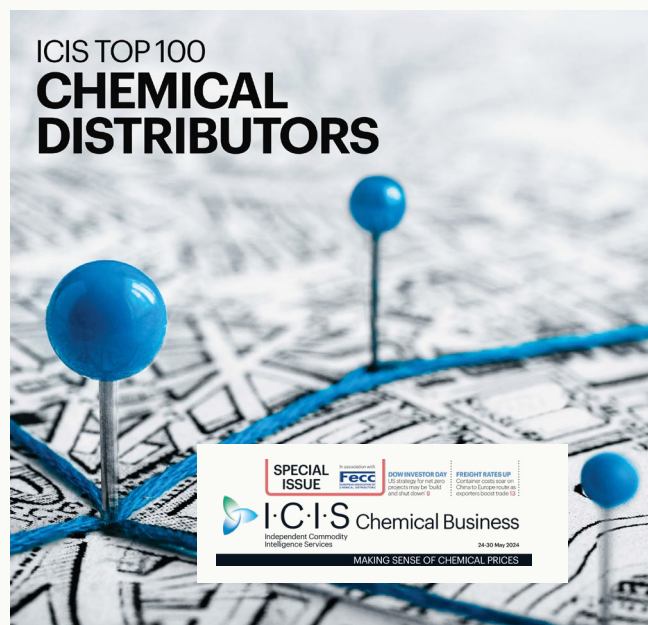
Italy

India

Recognized Among the World's 100 Largest Chemical Distributors, According to ICIS

Barcelonesa Group has once again been included in the list of the world's 100 largest chemical distributors, ranking 99th in the prestigious annual ranking by Independent Commodity Intelligence Services (ICIS).

Its inclusion in the latest edition of the ICIS Top 100 Chemical Distributors reflects the Group's commitment and dedication. It represents a valuable opportunity to drive continued growth and strengthen its position in international markets.



3.2.

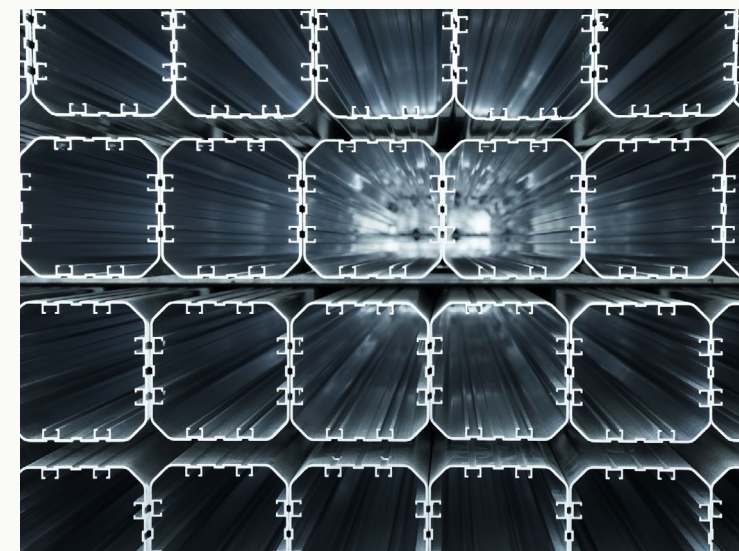
Technological Business

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

The Group develops customized formulations tailored to the specific needs of its customers through its R&D and Innovation Department. To support this, it has the technical equipment and infrastructure required to ensure the highest quality at every stage of the process—from design and laboratory testing to pilot trials and industrial scaling.

From its in-house laboratory, using proprietary technology and in collaboration with universities and research centers, the company focuses on formulating and developing new products designed to help customers optimize processes, reduce time and costs, and enhance reliability in the preparation of mixtures, dilutions, concentrated bases, and even manufacturing.

In this regard, it maintains close collaboration with CIDETEC, a non-profit technology organization and member of the Basque Research and Technology Alliance (BRTA), with which it carries out an R&D project in the field of metal surface treatment, funded by the Center for Industrial Technological Development (CDTI in Spanish).



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.

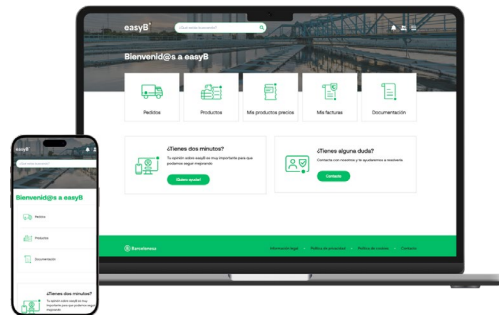
In this area, the company develops a digital transformation roadmap that includes three lines of action:

- 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 have been implemented in recent years to optimize processes and increase efficiency through digitization and advancements in IT systems. Internally, 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[®]



easyB: Innovation at the Service of Customers

Barcelonesa Group places the customer at the center of its service model, offering personalized advice and maintaining continuous communication to understand their needs effectively. The **easyB** digital platform, accessible anytime from any device, enables customers to independently and efficiently manage all information related to their operations.

This tool allows users to access corporate, operational, financial, and product documentation through a multilingual digital viewer. To enhance efficiency, a new subscription system was introduced in 2024, enabling users to automatically receive the most relevant updates—such as the availability of analysis certificates, delivery receipts, or invoice due date notifications—without needing to access the platform manually. This advancement reflects the company's commitment to continuously improving the customer experience by adapting its tools' functionality to real user needs and fostering a closer, more effective relationship model.

3.4.

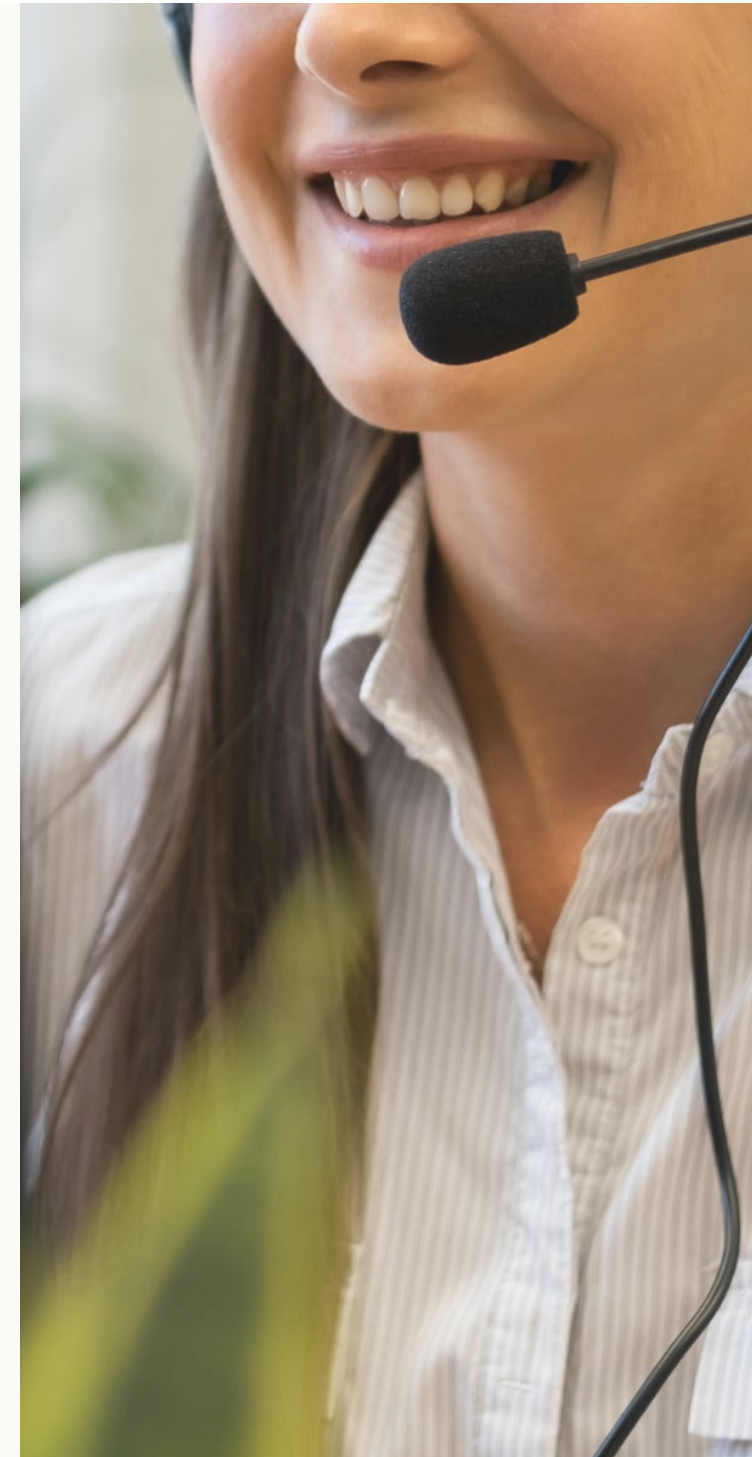
Quality and Continuous Improvement

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.” Therefore, product and service quality are regarded as key pillars for maintaining continuous and sustainable long-term business relationships with customers.

All companies within Barcelonesa Group are certified under ISO 9001 and ISO 14001 standards. In addition, the Group has an integrated management system that encompasses Quality, Environment, Safety, and Occupational Risk Prevention, ensuring a comprehensive and systematic approach to legal compliance and continuous improvement across all stages of the process.

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.
- AMEC

Customer Service

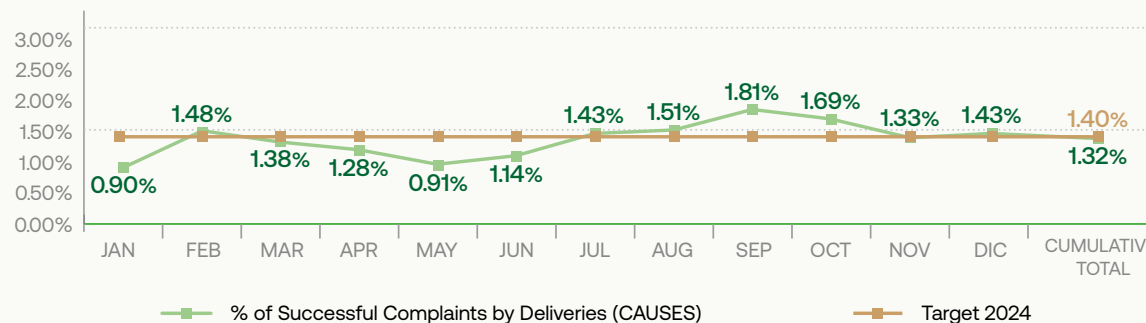
GRI 2-26

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.

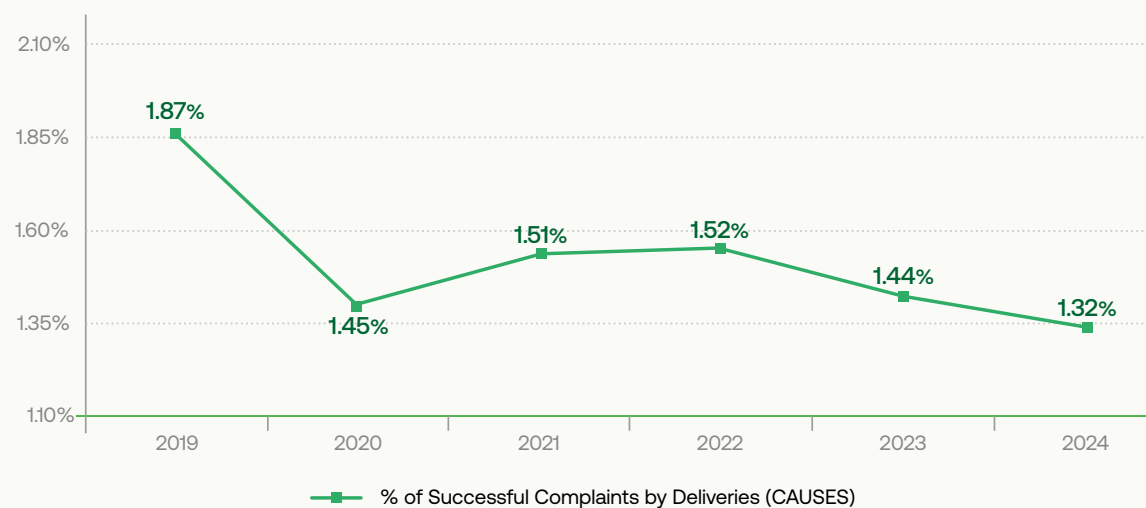
The procedure includes confirming the registration of complaints or non-conformities and responding to the customer to formally close the complaint, including details of any corrective actions, if applicable.

Below is the percentage of successful complaints —i.e., those with justified causes— by output lines for 2024, along with the historical evolution of the complaint rate over the last five years:

% of Successful Complaints by Deliveries

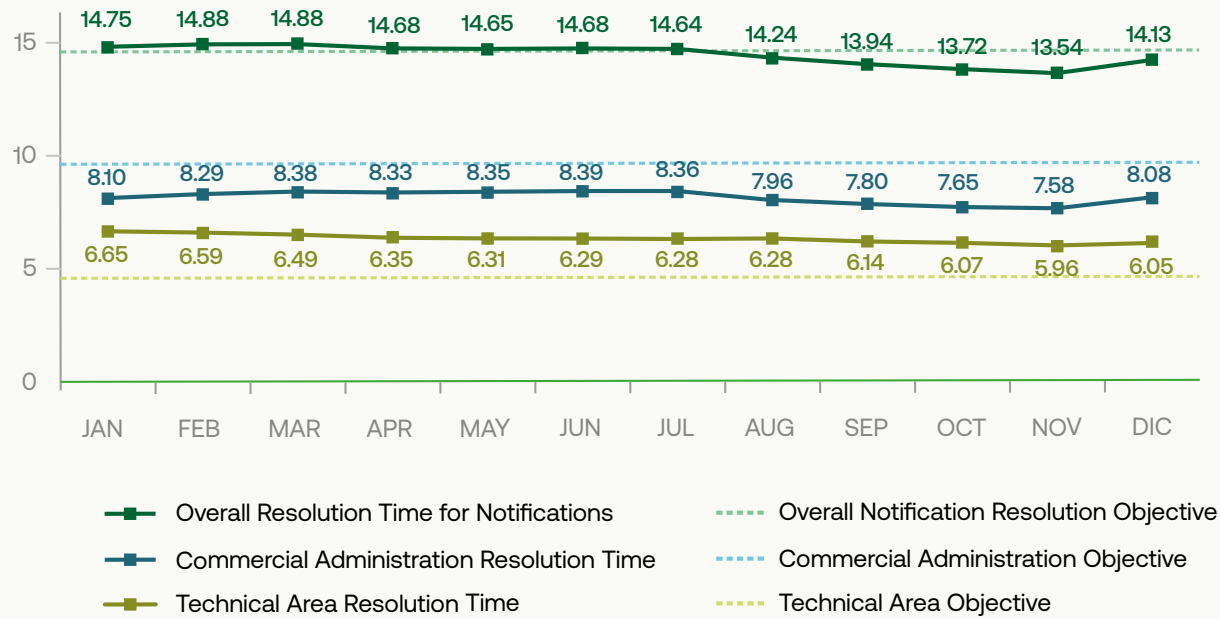


Historical Evolution of Barcelona's Complaints Rate



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 2024, there were no substantiated complaints related to customer privacy violations or data loss.

GRI 418-1

Excellence in Customer Experience

Barcelonesa Group prioritizes building strong, lasting relationships with all its stakeholders through a customer-centric strategy grounded in active collaboration, continuous listening, and teamwork.

Under this vision, the company is developing the Customer Experience project, with the primary objective of enhancing customer satisfaction throughout their entire journey with the organization. To achieve this, it focuses on analyzing and understanding the customer experience at every point of contact, identifying areas for improvement, and measuring customer satisfaction at each interaction.

In this context, the organization continues to reflect on lessons learned and explore new ways to integrate the customer's voice across its processes and services. This ongoing effort is key to further strengthening its strategic customer focus and ensuring that future decisions continue to prioritize and deepen an approach centered on customer needs and expectations.

3.5.

Contribution to Sustainable Development

Sustainability—in its three dimensions: environmental, social, and corporate governance—is a top priority and an essential, irreplaceable pillar for Barcelona Group, serving as a key driver of value creation and the strengthening of relationships with all its stakeholders.

This commitment has been reinforced in recent years under the leadership of the fourth generation of the founding family, in alignment with the evolving understanding of “sustainability” and corporate responsibility. The launch of the new Sustainability Strategy (see next chapter) renews and strengthens this vision, focusing on the development of new projects and specific objectives across its four pillars of action.

The company also develops and implements specific initiatives that contribute to achieving the 17 United Nations Sustainable Development Goals, with particular focus on those it considers priorities for the advancement of both the Group and society at large.

As part of this commitment, Barcelona Group has been implementing the ISO 26000 standard since 2010, with the primary objective of supporting sustainable development in harmony with its environment.

SDGs	Measures Implemented by Barcelona Group	
3 GOOD HEALTH AND WELL-BEING	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 “B Barcelona” project with specific measures to meet the needs of various professionals.
4 QUALITY EDUCATION	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.
5 GENDER EQUALITY	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.
6 CLEAN WATER AND SANITATION	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.
7 AFFORDABLE AND CLEAN ENERGY	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.
8 DECENT WORK AND ECONOMIC GROWTH	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.
9 INDUSTRY INNOVATION AND INFRASTRUCTURE	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. Digital innovation for continuous improvement of infrastructure, products, and services.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	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.
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Promote peaceful and inclusive societies.	<ul style="list-style-type: none"> Corporate Compliance Program. Anti-Fraud and Anti-Corruption Policy. Compliance training for all employees.



4.

Sustainability Strategy

In 2024, Barcelonesa Group began implementing its new Sustainability Strategy, designed as a cross-cutting framework to support its business model. This roadmap, structured around four strategic pillars, places people at the heart of the process, making them the primary drivers of change.

GRI 2-22; 3-3

In 2023, the Group undertook an in-depth analysis and reflection process that led to the development of a Sustainability Strategy that goes beyond regulatory compliance, aiming to drive real transformation aligned with its business model. This strategy serves a dual purpose:

- To provide a shared vision that guides decision-making and sets the direction for sustainability.
- To serve as a framework for promoting specific projects and actions that progressively integrate this approach across the various areas of the organization.

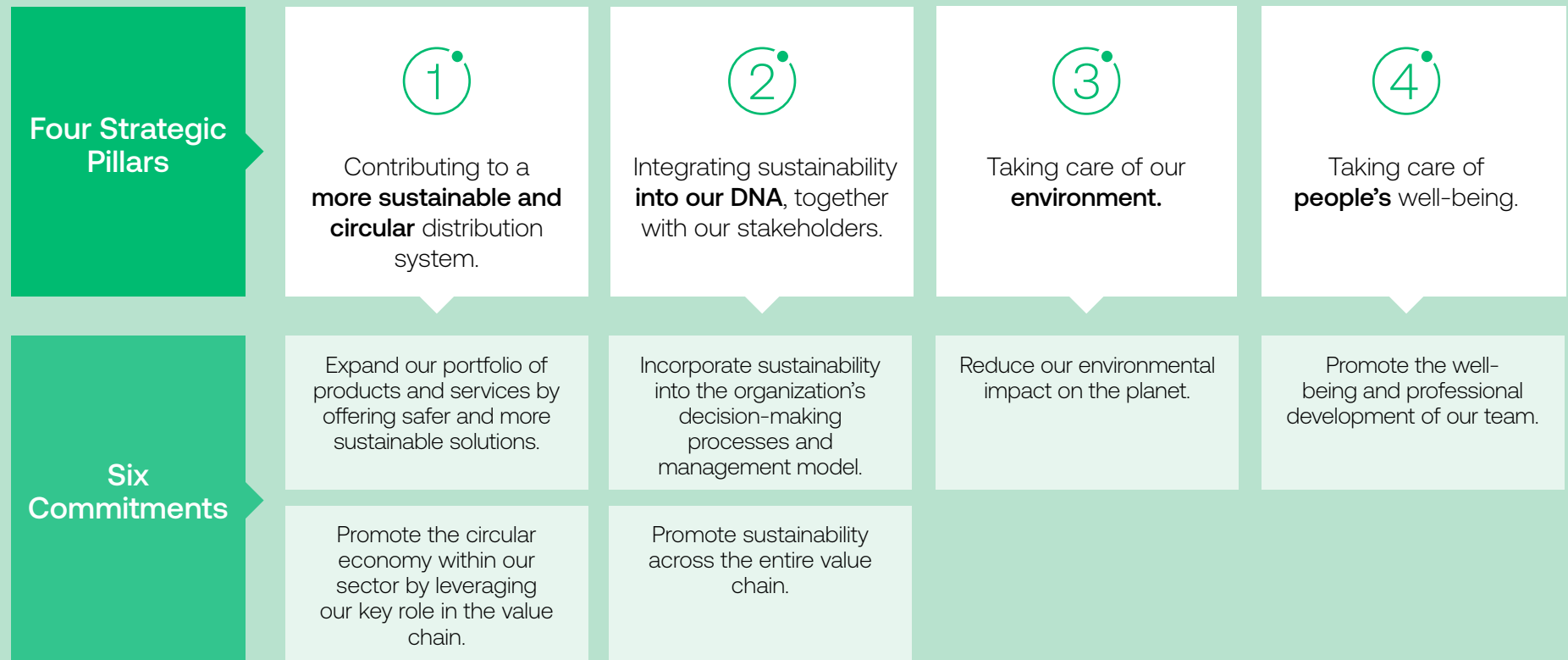
Unlike other more standardized models based solely on ESG (environmental, social, and governance) criteria, Barcelonesa Group has chosen to expand its strategic framework by incorporating a fourth pillar—directly linked to its value proposition and more closely aligned with the realities of its business model. This approach offers a flexible, structured, and dynamic framework that supports decision-making, prioritization of actions, and the company's ongoing evolution in terms of sustainability.

To maximize the positive impact of this strategy, one of the Group's current priorities is to strengthen internal commitment as a lever for change, focusing on the active involvement of the people who make up Barcelonesa Group as essential agents in the genuine integration of sustainability across the organization.

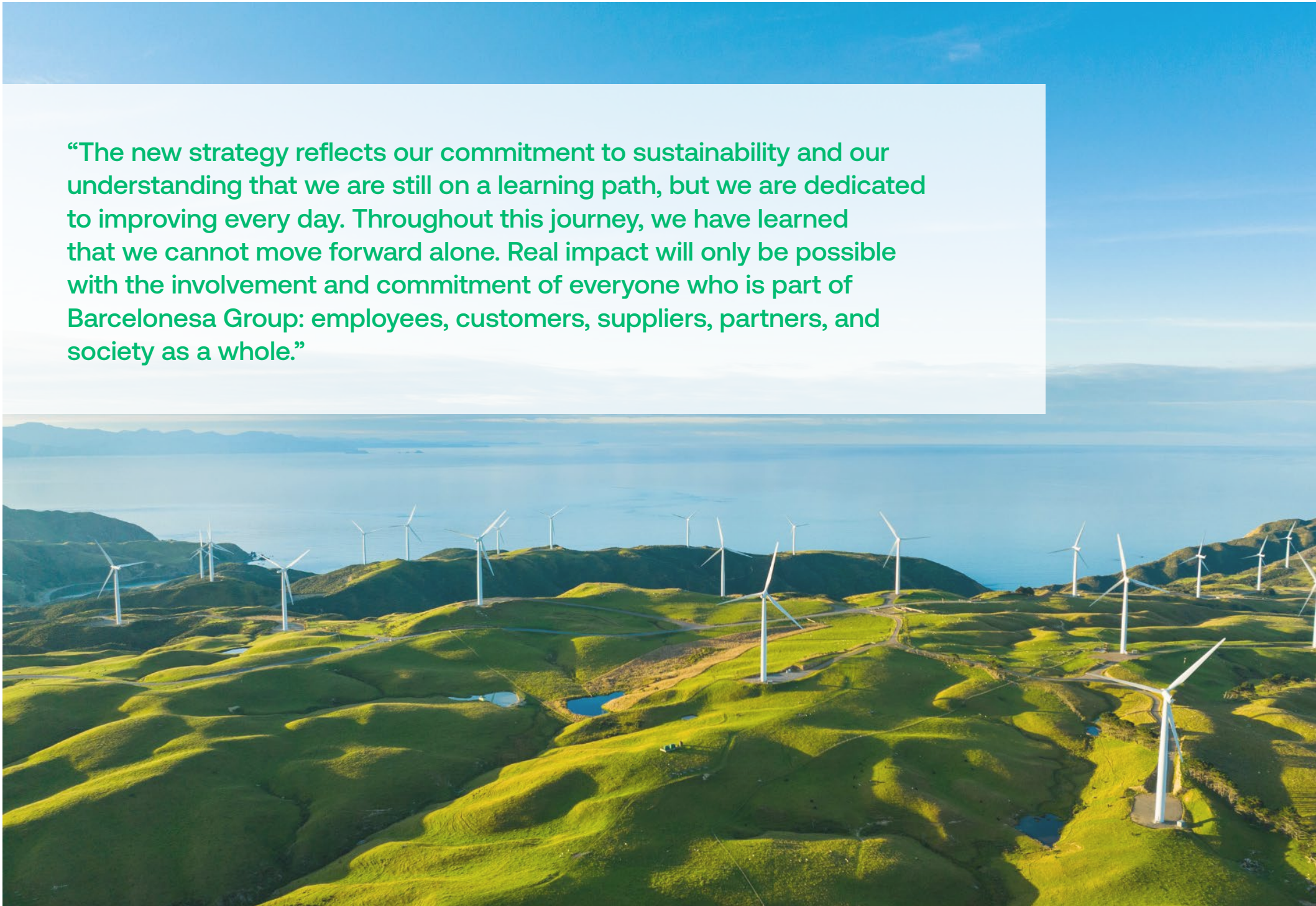


The Barcelonesa Group's Sustainability Strategy is structured around four strategic pillars and six commitments, each interconnected with the different pillars. Together, they form a cohesive

roadmap that, through specific initiatives, drives progressive transformation aligned with the Group's business model.



“The new strategy reflects our commitment to sustainability and our understanding that we are still on a learning path, but we are dedicated to improving every day. Throughout this journey, we have learned that we cannot move forward alone. Real impact will only be possible with the involvement and commitment of everyone who is part of Barcelonesa Group: employees, customers, suppliers, partners, and society as a whole.”



Implementation of the Sustainability Strategy

To ensure structured and measurable progress in the gradual integration of sustainability across all levels of the organization, Barcelona Group has defined a roadmap built around a series of strategic projects. These initiatives address both regulatory and market challenges while reflecting the Group's strong commitment to creating a positive and distinctive impact on its environment.

These initiatives will be implemented progressively over the coming years, following a three-phase methodology designed to establish a solid foundation and support informed decision-making for efficient execution:

Phase 1: Analysis and Foundation Building

Establishing a common foundation for all projects through the development of methodologies, assessment of the current situation, and preliminary analysis of scenarios and root causes.

Phase 2: Decision-Making and Strategic Definition

Compiling key decisions that will guide the direction of the projects to prioritize actions, evaluate alternatives, and agree on strategic lines for development.

Phase 3: Operational Implementation

Executing and implementing the agreed-upon decisions, including operational management, performance monitoring, and the gradual integration of lessons learned to support continuous improvement.

Based on this methodology, four priority areas of action have been identified for 2024, which are already underway:

- 1. More Sustainable and Circular Products and Services.** Evolving the product and service portfolio to offer customers more sustainable, circular, and innovative options that align with emerging regulatory and market requirements.
- 2. Impact Measurement and Management.** Development of tools and methodologies to measure, reduce, and communicate the environmental and social impact of the Group's activities, with particular focus on emissions, packaging, and operations.
- 3. Regulatory Compliance and Governance.** Fostering a more structured approach to sustainability management by aligning the organization with new European regulatory frameworks and enhancing traceability, accountability, and transparency.
- 4. People, Culture and Partnerships.** Cultivating a more impact-aware internal culture, strengthening team well-being, and consolidating strategic partnerships that position the Group as a committed sustainability leader within its sector.

Sustainability Governance

The cross-cutting integration of the Sustainability Strategy across the organization requires collaboration among various departments and, above all, the active engagement of employees.

To coordinate implementation and ensure effective management, Barcelonesa Group has established a specific organizational model composed of the following bodies:



5.

Ethics and Good Governance

5.1. Corporate Management Principles

5.2. Corporate Compliance

5.3. Risk Management

The Barcelonesa Group's governance model is grounded in a commitment to ethics, social responsibility, integrity, and regulatory compliance, with sustainable development serving as a cross-cutting principle throughout its management.

GRI 2-23; 2-27



Legal and regulatory compliance—underpinned by strong ethical standards and a dedication to long-term value creation—is a fundamental and unwavering pillar for Barcelonesa Group. Core values such as honesty, humility, respect for people and the environment, dedication to service, enthusiasm, and engagement define its identity as a company committed to integrity, the well-being of its people, and the pursuit of a more sustainable future.

Its management system incorporates preventive measures into decision-making processes, aiming to anticipate risks and foster a culture of ethical and legal compliance that engages the entire organization, including suppliers and customers.

5.1.

Corporate Management Principles

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

The Barcelonesa Group's *Corporate Management Policy* is founded on ensuring the highest quality standards in its products and services, along with a firm commitment to protecting the environment and safeguarding people's health and safety.

Building on these principles, the Group's management defines a strategy of continuous improvement that contributes to the creation of sustainable value for all stakeholders through the efficient allocation of resources and the implementation of preventive and control measures.

Core Principles of the *Corporate Management Policy*

- 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 all legal and regulatory requirements applicable to its activities, products, services, and facilities in the areas of safety, environmental protection, prevention of major accidents, occupational risk prevention, and human and animal food safety.
- Implementing a continuous improvement process in quality, safety, pollution prevention, occupational risk prevention, and food safety for humans and animals.



The Barcelonesa Group's management implements corporate management principles to address the needs of all stakeholders, ensuring safe conditions and operations for people, the environment, and all parties involved in the development of its activities.

5.2.

Corporate Compliance

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

In line with its ongoing commitment to business excellence, transparency, and ethical conduct, Barcelonesa Group has made a significant effort in recent years to develop and implement a comprehensive *Corporate Compliance Program*, established as a key pillar of its responsible management model.

This program, mandatory for both employees and managers, has been carefully structured and documented to ensure its effectiveness, applicability, and adaptability to regulatory changes. Backed by strong management support and collective commitment, a culture of compliance has gradually become an integral part of the Group's corporate identity.

Since October 2021, Barcelonesa Group has had a formally appointed Control Body and Compliance Officer to ensure the effective and continuous monitoring of the *Corporate Compliance Program*, its internal control, and strict adherence to regulatory compliance, legality, and corporate integrity. Both have been granted autonomous powers of initiative and oversight. The Compliance Officer reports directly to the Control Body.

Throughout the 2024 financial year, training and awareness-raising activities continued across the organization—including for new hires—to ensure that all staff are informed about the existence of the system and their compliance obligations.

Looking ahead to 2025, a full external audit of the *Corporate Compliance Program* is planned, with the support of specialized advisors. This review is included in the regular cycle established by Barcelonesa Group to keep the system continuously updated and aligned with best practices in the business environment.

Since its implementation in 2017, the Corporate Compliance Program has evolved into a strategic tool for promoting sustainable development, embedding ethical and regulatory principles throughout all levels of the organization.

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.*

To foster an organizational culture aligned with regulatory compliance principles and prevent potential violations, the system documentation is regularly reviewed and updated following legislative changes and made accessible to all staff. The *Code of Conduct and Responsible Practices* is freely available for consultation on the websites of the various companies within the 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 serves as a cornerstone of the Group's corporate culture, supporting the training and both the personal and professional development of its workforce.

This code regulates 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.

In this way, the company reinforces its commitment to an organizational culture rooted in integrity and transparency, promoting continuous training for staff and collaborators to prevent, identify, and address any form of fraudulent or corrupt behavior.

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.

During the last financial year, the measure introduced in 2022 remained in effect, requiring all the Group's suppliers to complete and sign a specific money laundering prevention form. This form is available in English, French, and Spanish to ensure accessibility and compliance across all countries where Barcelonesa Group operates.

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 aligned with the company's values.

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 ensure adherence to the principles and values that define the Barcelonesa Group's corporate culture, all suppliers are required to sign a statement of responsibility regarding regulatory compliance. Through this commitment, they agree to:

- Adhere to the Group's ethical principles and codes of conduct, which emphasize respect for legality, integrity, business ethics, and human and labor rights.
- Convey and integrate these same principles throughout their supply chain, involving partners and third parties.
- Report any incident or irregularity related to regulatory compliance of which they become aware through the designated communication channel.



Whistleblower Channel

GRI 2-26

The Barcelonesa Group provides its staff, managers, and collaborators with a secure and confidential reporting channel, aimed at promoting a genuine culture of compliance and facilitating the detection of potential misconduct. This channel is managed by the Compliance Officer, who holds ultimate responsibility for regulatory compliance within the organization, under the provisions outlined in the *Protocol for the Management, Investigation, and Resolution of Communications*.

Communications can be sent through:

- **Regular mail**
To be sent to **Calle Crom Nº 14, Polígono Industrial Famades, 08960 Cornellà de Llobregat (Barcelona)**, to the attention of the Compliance Officer.
- **Email to any of the following addresses:**
organodecontrol@grupbarcelonesa.com
responsabilidadpenal@grupbarcelonesa.com

During the 2024 financial year, the Barcelonesa Group did not receive any internal complaints concerning the commission of illegal acts that required the initiation of an internal investigation. Similarly, it was not necessary to report any potential crimes committed within or related to the organization to any authority. No requests were received from any authority regarding alleged criminal conduct linked to the company.

5.3.

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.

The potential risks identified that could affect the development of Barcelonesa Group's activity in different areas are listed below.

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 a 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).

Prevention of Criminal Risks

Throughout 2024, the Barcelonesa Group continued to strengthen its organizational and control model for the prevention of criminal risks, aligning with the latest legislative developments and best practices in regulatory compliance. The decisions made during the past financial year resulted in significant progress, both in the structure of the Corporate Compliance system and in the supporting documentation.



Strengthening the Internal Information System

The system has been adapted to the legal framework established by Law 2/2023 of February 20, to ensure the secure, confidential, and transparent management of communications. This includes the formal appointment of the responsible person, the updating of the *Whistleblowing Policy and the Protocol for the Management, Investigation, and Resolution of Communications*, and the publication of the relevant documentation through corporate channels.



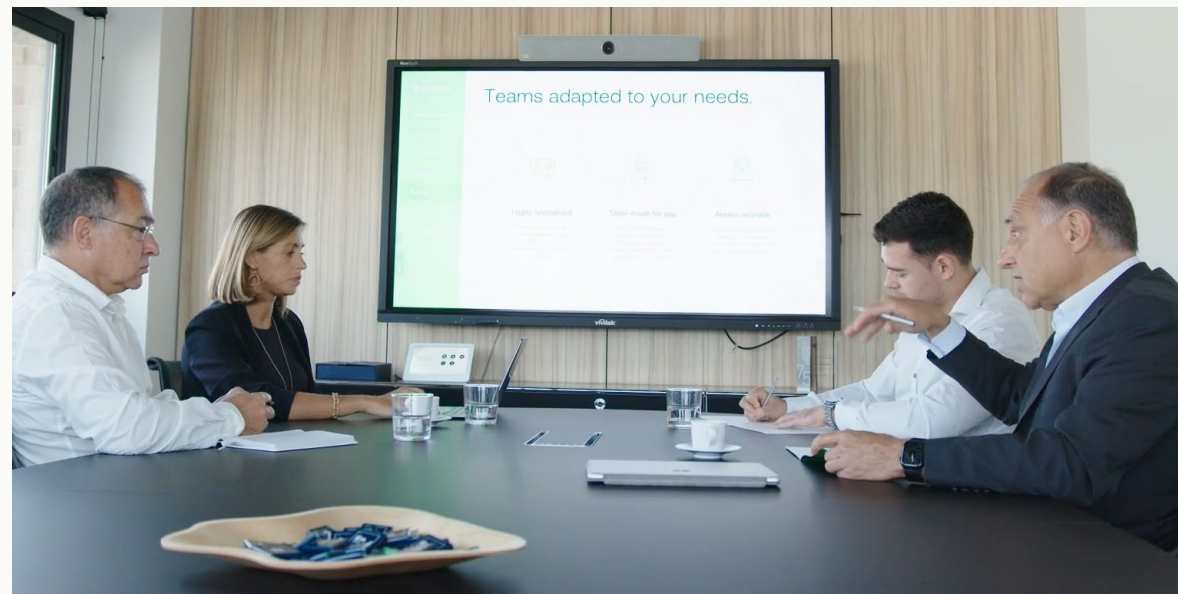
Document Review and Update

The *Code of Conduct and Responsible Practices*, as well as the *Corporate Compliance Policy*, were amended to incorporate the potential criminal liability of legal entities for offenses related to sexual harassment or offenses against moral integrity, under Organic Law 10/2022 of September 6. The documents now also include an explicit reference to the *Procedure for the Prevention and Response to Psychological Harassment, Sexual Harassment, and Harassment Based on Sex*, thereby reinforcing the Group's commitment to maintaining safe and respectful work environments.



Actions Underway

In line with the action plan established in 2023, work is ongoing to update the *Criminal Risk Map* and the *Risk Assessment*. Additionally, an outsourced whistleblowing tool has been implemented to ensure the digital anonymity of whistleblowers, in compliance with the technical and legal requirements set out in Law 2/2023.



6. People

6.1. Employment

6.2. Work-Time Management

6.3. Occupational Health and Safety

6.4. Social Relations

6.5. Training

6.6. Equality

Barcelona Group recognizes people as a key business driver. For this reason, it is committed to fostering a positive work experience aligned with its corporate values, within a safe, fair, and enriching environment where everyone feels supported, valued, and protected.

GRI 2-7

To support its growth strategy, the Group's Human Resources policy centers on building a committed, passionate, and innovative team, equipped to adapt and thrive in a VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) environment.

The company is committed to continuously improving the customer experience while placing particular emphasis on the internal experience of its employees—actively listening to their feedback and analyzing the factors that influence their daily work, always mindful of the diverse professional profiles within the organization.

Based on this approach, Barcelona Group upholds and promotes respect for human and labor rights, adhering to relevant regulations and best practices related to employment conditions, health, and safety, ensuring the overall well-being of its workforce.

“B Barcelona”

In 2024, Barcelona Group continued advancing the implementation of the “B Barcelona” program, launched in 2022 to strengthen its reputation as an exceptional workplace. With a cross-cutting, people-centered approach, the program fosters commitment and loyalty from the outset, engaging the entire organization in building long-term professional relationships rooted in mutual trust and satisfaction.

Throughout the year, the People and Culture Department has promoted new initiatives aligned with the established action plan, structured around seven key areas: BEX automation, onboarding, leadership, workplace well-being, internal communication, culture, and analytics.

Goals of the “B Barcelona” Program

- Increasing employee satisfaction.
- Effectively communicating its value proposal as an employer brand.
- Creating internal brand ambassadors to reinforce corporate culture.
- Fostering talent and maximizing long-term commitment.
- Attracting and retaining professionals aligned with the Group's values.
- Aligning the team's experience with business objectives.
- Improving the customer experience as a direct result of internal well-being.

The actions implemented in 2024 under the “B Barcelonesa” program reflect the Group’s commitment to transparency, active listening, and the continuous improvement of the employee experience.



- Happy Force.** This digital tool enables the agile and ongoing collection of employee feedback, concerns, and satisfaction levels across all companies within the Group. In addition to supporting the publication of memos, internal communications, and relevant content, the platform provides key indicators that help identify areas for improvement and inform the design of targeted actions to foster a positive and participative work environment.
- Redefinition of the Welcome Pack.** The welcome kit was redesigned to more accurately reflect the corporate identity and values of Barcelonesa Group. It is now tailored to the professional background of new hires—whether in the plant, offices, or commercial department—and includes specific items for each group, such as distinctive backpacks or microfiber towels for plant employees.
- New Employee Portal.** This platform, in operation since January 1st, 2025, is part of the People and Culture Department’s digitization process, serving both as an internal management tool and a service platform for employees. The new system accelerates procedures, reduces paper usage, and enhances administrative efficiency.
- BPay Extension.** The incorporation of transport vouchers into the flexible remuneration system has enabled the offer to be tailored to the team’s mobility needs. To raise staff awareness, an internal communication campaign was carried out to explain how the system works, its tax advantages, and the available services.



BDay: Barcelonesa Group’s Annual Corporate Event

After several years of holding occasional gatherings, in 2024 the Group institutionalized BDay as an annual corporate event, with the support of the Management Committee. Conceived as a space for connection and recognition, this day aims to strengthen the sense of belonging, foster interaction between departments, and highlight the value of the people who are part of Barcelonesa Group.

More than 300 professionals from Spain, Portugal, and France took part in this edition, which featured participatory activities such as a performance by Enric Company. The show was inspired by the internal platform “Who’s Who?”, which gathers information about team members’ hobbies and fun facts to encourage closeness and mutual understanding.

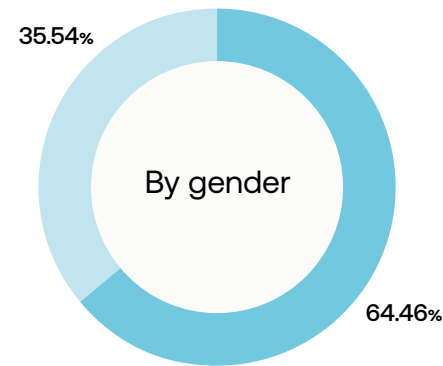
6.1.

Employment

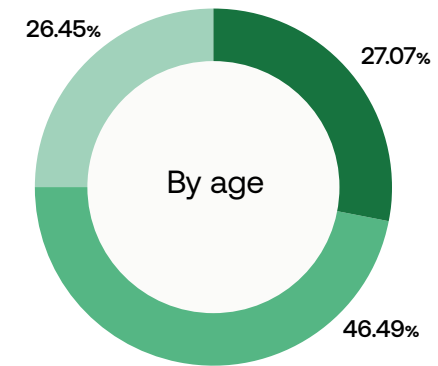
GRI 2-7

Our Team

484
employees



■ Men ■ Women



■ Ages 18 to 35 ■ Ages 36 to 50 ■ Ages 51 to 65

Barcelonesa Group's team comprises 484 employees with diverse backgrounds and nationalities. The company's hiring policy prioritizes promoting from within, offering permanent contracts, and providing internal promotion opportunities for filling new vacancies.

GRI 405-1

The following is a breakdown of Barcelona Group's workforce by gender, age, professional category, and type of contract²:

Breakdown of the Workforce by Gender

	2022		2023		2024	
	No.	%	No.	%	No.	%
Men	246	64.40%	272	64%	312	64.46%
Women	136	35.60%	153	36%	172	35.54%
TOTAL	382	100%	425	100%	484	100%

Breakdown of the Workforce by Age

	2022		2023		2024	
	No.	%	No.	%	No.	%
Ages 18 to 35	102	27.70%	120	28.24%	131	27.07%
Ages 36 to 50	184	48.16%	199	46.82%	225	46.49%
Ages 51 to 65	96	25.13%	106	24.94%	128	26.45%
TOTAL	382	100%	425	100%	484	100%

Breakdown of the Workforce by Professional Category

	2022		2023		2024	
	No.	%	No.	%	No.	%
Directors, managers and officers	40	10.47%	41	9.65%	45	9.30%
Business developer	15	3.92%	18	4.24%	19	3.93%
Technicians and administrative staff	187	48.95%	207	48.71%	230	47.52%
Plant personnel	140	36.65%	159	37.41%	190	39.26%
TOTAL	382	100%	425	100%	484	100%

Breakdown of the Workforce by Contract Type

	2022		2023		2024	
	No.	%	No.	%	No.	%
Permanent full-time	372	97.38%	411	96.71%	466	96.28%
Temporary full-time	3	0.78%	3	0.71%	10	2.07%
Permanent part-time	0	0%	1	0.24%	1	0.21%
Temporary part-time	7	1.84%	10	2.35%	7	1.45%
TOTAL	382	100%	425	100%	484	100%

(2) All consolidated data presented in this chapter include all Spanish companies within the Group, including the most recent additions: Química del Francol S.A. (Quifransa), Tratawac S.A., and Puramar Agua S.L. (Puramar). This represents a methodological change from the 2023 Non-Financial Information Statement (NFIS), where data for companies acquired during the year were reported separately. As a result, this may affect year-on-year comparability. Additionally, the impact of the fire at the Barnastock plant—which led to internal relocations and several redundancies—should also be taken into consideration.

GRI 2-7

Breakdown of the Workforce by Contract Type and Gender

	Men		Women	
	No.	%	No.	%
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%
2024				
Permanent full-time	299	61.78%	167	34.50%
Temporary full-time	9	1.86%	1	0.21%
Permanent part-time	0	0.00%	1	0.21%
Temporary part-time	4	0.83%	3	0.62%

Breakdown of the Workforce by Contract Type and Age

	Ages 18 to 35		Ages 36 to 50		Ages 51 to 65	
	No.	%	No.	%	No.	%
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%
2024						
Permanent full-time	123	27.70%	223	50.23%	120	27.03%
Temporary full-time	8	1.80%	1	0.23%	1	0.23%
Permanent part-time	0	0.00%	1	0.23%	0	0.00%
Temporary part-time	0	0.00%	0	0.00%	7	1.58%

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.	%
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%
2024								
Permanent full-time contract	43	9.68%	19	4.28%	224	50.45%	180	40.54%
Temporary full-time contract	0	0.00%	0	0.00%	1	0.23%	9	2.03%
Permanent part-time contract	0	0.00%	0	0.00%	1	0.23%	0	0.00%
Temporary part-time contract	2	0.45%	0	0.00%	4	0.90%	1	0.23%

Barcelona 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 5.17% in 2024 (1.65% in 2023).

Dismissals

GRI 401-1

Barcelona Group remains committed to employment stability and continuity, fostering strong and long-lasting labor relations. In 2024, the involuntary turnover rate reached 9.30%, compared to 7.29% in 2023. This increase is mainly due to the impact of the fire at the Barnastock plant.

The following charts 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.	%
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%
2024						
Ages 18 to 35	1	1.43%	19	27.14%	20	28.57%
Ages 36 to 50	6	8.57%	15	21.43%	21	30.00%
Ages 51 to 65	1	1.43%	4	5.71%	5	7.14%

Number of Dismissals by Professional Category

	2022		2023		2024	
	No.	%	No.	%	No.	%
Directors, managers and officers	0	0%	1	2.63%	3	4.29%
Business developer	0	0%	1	2.63%	1	1.43%
Technicians and administrative staff	3	18.75%	16	42.11%	8	11.43%
Plant personnel	13	81.25%	20	52.63%	34	48.57%

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 through a comprehensive evaluation that considers performance, professional development, attitude, goal attainment, and the assessment of direct supervisors.

The Group's compensation policy also incorporates a principle of internal equity, applying salary bands to ensure equal pay for equivalent roles. In 2024, the gender pay gap stood at -19.33%, compared to -3.09% in the previous year. This variation is due to the inclusion of newly acquired companies in the overall calculation for this Non-Financial Information Statement.

Wage Gap by Professional Category

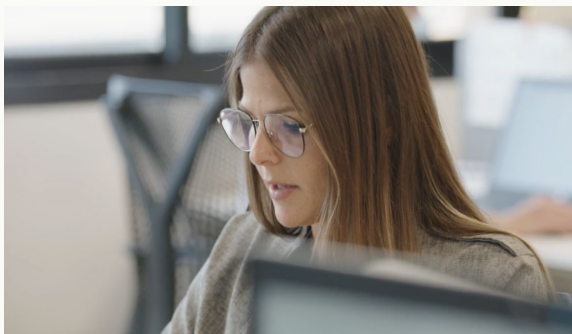
	2022	2023	2024
Directors, managers and officers	23%	16%	0.84%
Business developer	13%	14%	14%
Technicians and administrative staff	11%	15%	31%
Plant personnel	7%	4%	31%

6.2.

Work-Time Management

Barcelonesa Group employs professionals with diverse profiles who operate in a wide range of environments and conditions. This diversity reflects the industrial nature of its business, which encompasses operational roles at production plants alongside administrative and commercial functions.

Barcelonesa Group Professional Profiles



Offices

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, bulls, packaging machines, etc.) required for their roles.

GRI 401-2

Barcelona Group's labor policy ensures equal access to rights related to working time arrangements. These benefits are granted to all employees, regardless of their type of contract or working hours. The main measures include:

- **Working hours adapted to each role.** A significant portion of the workforce operates on fixed or rotating shifts (morning or afternoon), in line with the collective agreement, which sets an annual working time of 1,754 hours. For office staff, when their responsibilities allow and do not affect plant operations, flexible start and end times are available.
- **Training and meetings during working hours.** These activities are scheduled within regular working hours. When, for organizational reasons or to ensure service continuity, they must take place outside these hours, the time spent is compensated with equivalent time off.
- **Flexible paid vacation and leave.** Vacation can be taken in full weeks, individual days, or even by the hour. Paid leave established by agreement—such as for the hospitalization of a family member—may be taken retroactively, adapting to the specific circumstances of each case.

Workplace Absenteeism

Barcelona Group defines absenteeism as any absence from work that is duly justified and documented. Through the implementation of flexible working arrangements and work-life balance measures, the Group fosters an environment that promotes attendance and reinforces employee commitment.

In 2024, the absenteeism rate reached 11.70% (8.36% in 2023), totaling 91,081.10 hours (62,317.01 hours in the previous year). This rise is mainly due to an increase in paid leave requests. The table below details the main causes of these absences:

Causes of Absenteeism

	2022		2023		2024	
	Hours	%	Hours	%	Hours	%
COVID-19	3,400	962%	0	0%	0	0%
Union Hours	6.22	0.02%	50.93	0.08%	104.28	0.11%
Accident Leave	1,912	5.41%	1,456	2.34%	896	0.98%
Sick Leave (common illness)	22,214	62.83%	50,802	81.52%	54,427	59.76%
Breastfeeding	711	2.01%	816	1.31%	1,552	1.70%
Marriage	552	1.56%	734	1.18%	592	0.65%
Biological Mother's Leave	3,160	8.94%	4,211	6.76%	4,139	4.54%
Paternity Leave	1,456	4.12%	2,040	3.27%	5,080	5.58%
Sick/Funeral Leave	1,078.02	3.05%	921.40	1.48%	250.47	0.27%
Transfer	0	0%	0	0%	0	0.00%
Specialist Medical Visit	266.22	0.75%	383.44	0.62%	851.53	0.93%
Routine Medical Visit	602.02	1.70%	902.14	1.45%	577.35	0.63%
Termination of Pregnancy	0	0%	0	0%	112	0.12%
Exam Leave	0	0%	0	0%	485.73	0.53%
Paid Leave	0	0%	0	0%	21,965.74	24.12%
Suspension without Pay	0	0%	0	0%	48	0.05%

Note. The data presented correspond to the companies Barcelona, Barnastock, ADR Trans, Joan Collell Pascual, and Target Química.

Work-Life Balance

GRI 401-3

Aligned with its commitment to the holistic well-being of its team, Barcelonesa Group actively fosters work-life balance through policies and initiatives tailored to the genuine needs of its employees.

One of the key tools is the fully implemented BPay flexible compensation plan, which enables employees to optimize their net salary by allocating a portion of their gross pay to products and services exempt from income tax. In 2024, transport vouchers were added to the existing catalog, which already includes services such as restaurants, childcare, and health insurance. Additionally, the plan provides childcare vouchers for employees with children aged 0 to 3 who use early childhood education services. This tax-free benefit offers tangible support to families.

Furthermore, all employees with an employment contract are guaranteed the right to maternity or paternity leave. During this period, Barcelonesa Group pays 100% of the extra payments, without applying any proportional reductions, as benefits from the Spanish Social Security Institute cover this period.

Number of Employees with Reduced Working Hours for Legal Guardianship

	Women		Men		% Legal guardianship	
	No.	%	No.	%	TOTAL employees	% on total
2022	12	100%	0	0%	382	3.14%
2023	10	100%	0	0%	425	2.35%
2024	13	92.86%	1	83.33%	484	6.50%

Note. The 2022 data does not include the case of a female employee with reduced working hours to care 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

Throughout 2024, Barcelonesa Group continued to promote remote work³ for all non-essential office functions related to plant operations. This measure, aimed at supporting work-life balance, enables employees to choose the working arrangement that best suits their needs, while upholding fairness and safeguarding the interests of teams whose roles require in-person presence.

This hybrid model offers significant flexibility, both in the selection of remote working days and in the distribution of working hours—for example, allowing employees to work on-site in the morning and remotely in the afternoon.

Compared to 2023, the number of people working remotely increased, reaching a total of 229 employees (133 women and 96 men), which represents 53.88% of the workforce.

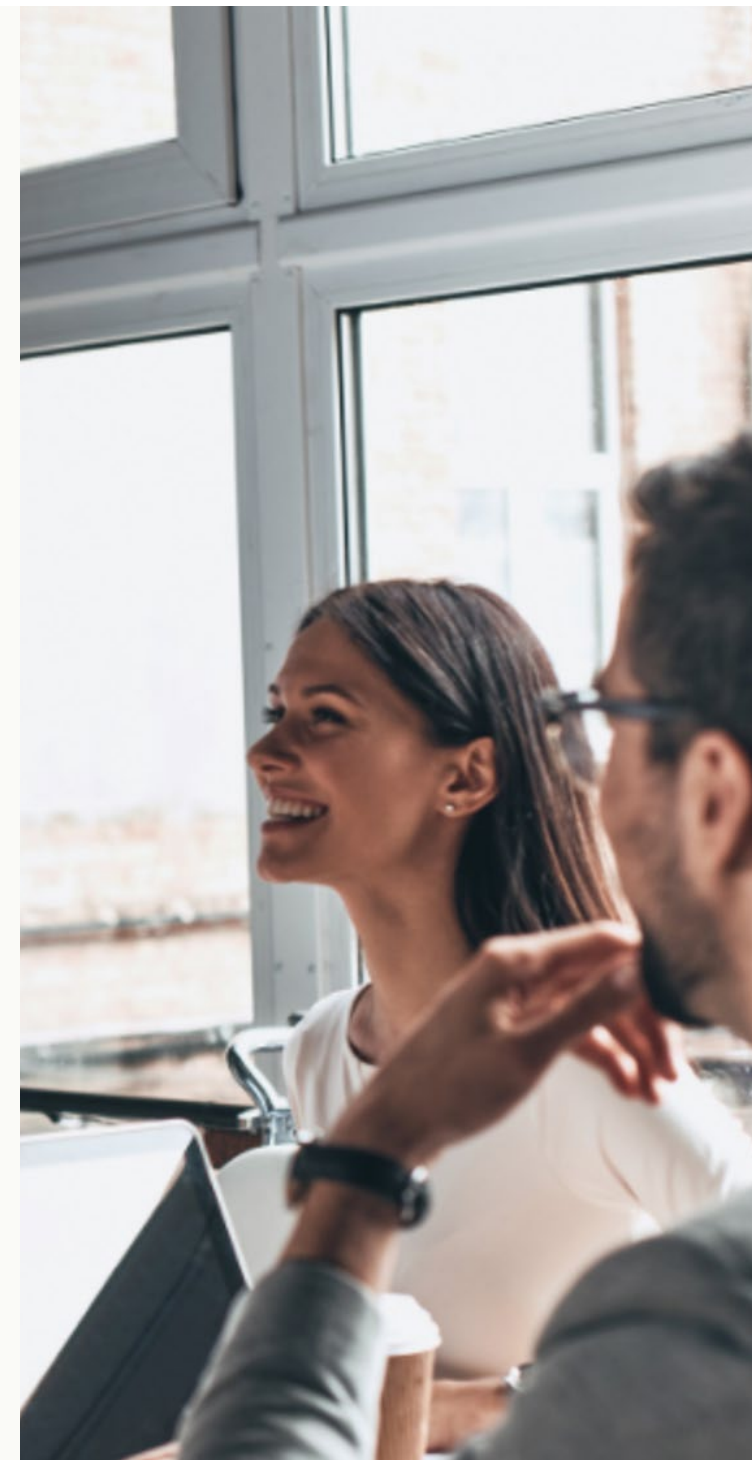
Digital Disconnection Policy

Due to the industrial nature of Barcelonesa Group's business, most of the workforce performs their duties in plants or warehouses. As such, digital equipment is not provided outside working hours, except in cases where it is expressly required. Office staff who opt for hybrid working are equipped with the necessary devices to carry out their responsibilities from home.

To ensure adequate coverage during key times of the day and facilitate the smooth running of meetings, recommended availability slots have been established within working hours, from 9:30 a.m. to 1:30 p.m. and from 3:30 p.m. to 5:00 p.m.

However, when scheduling face-to-face or virtual meetings, each manager must consider and respect individual circumstances, such as shift schedules, reduced working hours, intensive workday arrangements, or adjustments related to vacation periods.

To promote digital disconnection, it is also recommended to avoid, as far as possible, sending emails, making calls, or scheduling meetings outside of business hours, defined as between 7:00 a.m. and 7:00 p.m.



(3) The remote working model is available to employees of Barcelonesa, Barnastock, Joan Collell, ADR Trans, and Target Química.

6.3.

Occupational Health and Safety

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

The safety and well-being of workers are a priority for Barcelonesa Group, which operates under the ISO 45000 standard to ensure a safe and healthy working environment across all its facilities.

As part of this commitment, the Group maintains a Joint Prevention Service that coordinates the necessary resources to integrate risk prevention across all organizational levels. This service covers key areas including industrial safety, hygiene, ergonomics, and applied psychosociology, while an External Prevention Service manages occupational medicine.

A cornerstone of this preventive model is the continuous risk assessment carried out through regular inspections and incident investigations. These evaluations analyze the potential severity and likelihood of accidents or occupational illnesses, enabling verification of the effectiveness of corrective measures and the implementation of new actions when needed.

In line with this approach, various hygiene and ergonomic assessments were conducted or updated across different facilities throughout 2024. These reports will allow for a more accurate quantification of risks and the implementation of targeted measures tailored to the specific roles analyzed. Particular priority will be given to actions stemming from ergonomic studies, as these represent the leading cause of work-related accidents resulting in sick leave within the Group.

The normal operations of the Joint Prevention Service were impacted by the fire at the Barnastock facilities. A significant part of its work during the second half of the year focused on managing the post-incident period—including on-site preventive support for the gradual resumption of activity—and coordinating the relocation of personnel to other sites.

As part of its health promotion efforts, the Group has equipped its busiest offices with defibrillators⁴ and medical check-ups include, among other tests, prostate-specific antigen (PSA) screening for men over 50.

Furthermore, to reinforce its commitment to the overall well-being of its staff and the creation of positive work environments, the company celebrates “B Happy Day”: Happiness at Work Day every April 4. The event includes informative talks highlighting the impact of mood on motivation, teamwork, and professional performance. It is also marked by a shared breakfast at all offices, fostering stronger bonds among team members in a friendly and relaxed atmosphere.

(4) Barcelonesa, Barnastock, Joan Collell Pascual, ADR Barcelona and Quirfansa.



Psychosocial Study

In 2024, Barcelonesa Group carried out a psychosocial assessment to evaluate working conditions related to the organization, content, and execution of tasks that may impact both employees' health and the quality of their professional performance. The assessment was conducted using standardized methodologies that ensure the validity and reliability of the results. Beyond its diagnostic purpose, the study serves as a strategic tool to highlight organizational strengths and identify areas for improvement.

Using a standardized, voluntary, and anonymous questionnaire—and with the involvement of a joint working group composed of company and employee representatives—a comprehensive analysis of the psychosocial environment was carried out. Based on the results, Barcelonesa Group is developing an action plan aimed at reinforcing the positive aspects identified and addressing those factors or sub-factors with less favorable indicators.

Identified Strengths

- Working time factor
- Autonomy
- Psychological demands
- Variety and content
- Interest in employee
- Relationships and social support
- Participation and supervision

Areas for Improvement

- Workload
- Role definition

Training in Health and Occupational Risk Prevention

GRI 403-5

Proper training is essential for fostering a preventive culture in which everyone takes an active role in safeguarding their own safety and that of their team. With this goal in mind, Barcelonesa Group structures its occupational health and safety training around three core pillars, enabling a comprehensive approach to the risks inherent in its operations and ensuring a safe and healthy working environment:

- 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 types of health and occupational risk prevention training, including the number of employees trained and the total training hours.

Occupational Risk Prevention Training

Type of ORP training	2022		2023		2024	
	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)	55	56	116	379	104	204
Emergency courses	26	229	23	116	46	198
Other training	73	267	56	228	104	222
Specific risk training on exposure to SARS-COV-2	11	270	0	0	-	-
Other COVID training	8	16	0	0	-	-
TOTAL	173	838	195	723	254	624

Note 1. "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 and 2024, 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 trained	ORP training hours/employee
2022	1,379	382	3.61
2023	730.5	425	1.72
2024	1,722	484	3.56

Procedure in Case of Occupational Accident

GRI 403-9

In the event of a workplace accident or incident, the first step is to immediately inform the People and Culture Department and the Joint Prevention Service. A prevention technician then carries out a thorough investigation to determine the causes and define the necessary corrective actions. All workplace accidents are also reported to the relevant authorities through the official notification systems established by the administration..

Occupational Accidents and Leave

Tipología de formación en PRL	2022	2023	2024
Occupational accidents	4	10	12
Occupational accidents not In Itinere	3	9	12
Occupational accidents In Itinere	1	1	0
Sick leave due to OA or OI	4	10	10
Work days lost due to not In Itinere OA	149	64	132
Work day lost due to In Itinere OA	59	7	0

Note. No deaths resulting from occupational illnesses have been recorded.

6.4.

Social Relations

GRI 2-7; 2-27

At Barcelonesa Group, social dialogue is conducted through workplace committees within an environment of open and transparent communication, centered on teamwork. Regular meetings with workers' legal representatives—or staff representatives where no legal representatives exist—facilitate the exchange of questions, agreements, and proposals within a framework of respect and collaboration.

In situations that require negotiation or may involve potential conflicts, specific committees or working groups are established to ensure the participation of the entire workforce in the decision-making process. This participatory approach, which fosters a culture of mutual understanding, has made it possible to reach agreements that go beyond the requirements of current legislation.

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, Tratawac and Puramar).
- *Collective agreements for road freight transport in Barcelona and Seville,* which apply to the company ADR Trans.

All agreements and collective bargaining conventions signed by Barcelonesa Group include, to varying degrees, provisions related to workers' health and safety and refer to preventive measures in the area of occupational risk. This commitment is fully embraced by the Group and effectively integrated into its management system.

To this end, all companies within the Group have a Health and Safety Committee or, where such a committee is not in place, designated prevention officers or technicians who perform equivalent functions. These bodies meet quarterly to address health and safety matters, assess compliance with implemented measures, and propose new preventive actions.

6.5.

Training

GRI 404-2

Training and information are strategic tools for developing workforce skills—one of Barcelonesa Group's most valuable assets. To ensure continuous improvement, training needs are assessed annually in coordination with area managers. This process helps establish priorities and guides the development of the Annual Training Plan.

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.
- **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.**

In 2024, several training initiatives were launched in alignment with the Group's strategic objectives. These included the creation of a core sustainability team, whose members received targeted training to support the integration of ESG criteria. Tailored programs were also developed for middle managers in production and warehouse areas, with a focus on people management, conflict resolution, and effective communication. Additionally, a workshop on postural health was held for plant personnel to help prevent musculoskeletal injuries, particularly in the lower back.

Some of the actions planned for 2024 include the creation of a core sustainability team to support the integration of ESG criteria and the development of programs for middle managers on people management, conflict resolution, and effective communication.

Training Investment per Employee

	TOTAL Employees	Budget Allocated to Training Programs	TOTAL per Employee
2022	382	€39,787.90	€104.15
2023	425	€27,251.17	€64.12
2024	484	€113,000.00	€233.47

Total Training Hours by Gender

	TOTAL Employees	TOTAL Hours	Hours per Employee	Breakdown by Gender	Training Hours
2022	382	3,133	8.20	Men	1,786
				Women	1,347
2023	425	1,989	8.20	Men	1,500
				Women	489
2024	484	6,073	8.20	Men	3,838
				Women	2,235

GRI 404-1

Total Training Hours by Professional Category

	2022	2023	2024
Directors, managers and officers	487	135	526.5
Business developer	138	58	331
Technicians and administrative staff	1,558	777	2,898.5
Plant personnel	950	1,019	2,317
TOTAL	3,133	1,989	6,073

6.6.

Equality

GRI 406-1; 405-1

Equal treatment and opportunities for men and women is a core principle of Barcelonesa Group's corporate and people management policy. This cross-cutting commitment applies to all stages of working life: from recruitment and promotion processes to compensation policy, training, employment conditions, occupational health, working time arrangements, and work-life balance.

As part of its corporate responsibility, the Group has implemented an Equality Plan that sets out a series of measures aimed at promoting genuine equality between women and men across all its companies and, by extension, within society at large.

The oversight and monitoring of these measures are entrusted to the Permanent Equality Committee, a joint body composed of five company representatives and five employee representatives. Its mission is to ensure the proper implementation of the plan and to uphold an inclusive, non-discriminatory culture throughout the organization.

Action Taken to Promote Employment

The People and Culture Department prioritizes internal candidates for filling vacant positions to retain talent and support professional growth within the company. Selection is based on 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



Measures Against Discrimination

The Group's corporate culture is firmly grounded in respect for human and social rights, as well as the effective inclusion of all employees, with no discrimination based on race, gender, sexual orientation, religion, or any other factor that could lead to unfair treatment. In line with this commitment, the company promotes the integration of people with disabilities into the workforce through its recruitment policies.

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.

Harassment Prevention Protocol

Barcelonesa Group strictly prohibits any form of physical, sexual, psychological, or verbal harassment or abuse, as well as any behavior that could create an intimidating, offensive, or hostile work environment for its staff.

To regulate procedures for addressing and preventing psychological, sexual, or gender-based harassment in the workplace, Barcelonesa Group has implemented a specific protocol applicable to all staff members. This protocol establishes concrete measures to ensure respect and fair treatment for all employees. These measures include transparency and fairness in hiring, selection, promotion, and compensation processes; exemplary conduct by management; the inclusion of harassment-related topics in training programs; and the integration of harassment prevention into the broader occupational risk prevention strategy.

Furthermore, the protocol outlines the procedures to be followed in the event of harassment and defines the role of the mediator—a key figure in resolving such situations and safeguarding both the complainant and those involved in the investigation. It also includes measures to prevent retaliation or adverse consequences within the company.

In 2024, a member of the team activated the harassment protocol. After the corresponding investigation, it was concluded that no conduct qualifying as workplace harassment had taken place.

GRI 405-1

Number of Employees with Disabilities at Barcelonesa Group

	No. of Employees with Disabilities	Total No. of Employees	% of Employees with Disabilities
2022	5	382	1.3%
2023	8	425	1.88%
2024	10	484	2.07%

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



7.

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 an essential part of its culture.

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) to foster stronger ties between the business sector and the local community.

Given the proximity between industrial and residential areas, Cornellà Empresarial has worked since its inception to foster collaboration among local businesses and promote harmonious integration with the community. In line with this objective, the association is collaborating with the city council on a project to improve industrial estates through initiatives such as road resurfacing and safety enhancements. Additionally, it supports the development of a feasibility study for the creation of an energy community in Cornellà de Llobregat.

Barcelonesa Group is also an active member of the Spanish Chemical Trade Association (AECQ in Spanish), a non-profit organization that represents and advocates for the interests of the chemical distribution sector. The AECQ promotes the sustainable development of the industry across short, medium, and long-term horizons, providing a unified platform to address shared challenges. As a member, the Group adheres to the principles of the AECQ's Code of Ethics, thereby reinforcing its commitment to business ethics, transparency, and sustainability.

Promotion of Innovation in the Chemical Sector

Barcelona promotes knowledge and awareness of the chemical sector through its participation in trade fairs and specialized events targeting professionals from diverse industrial fields. These initiatives not only strengthen its market position but also encourage innovation and development within the chemical industry, fostering sustainable solutions with high added value for various productive sectors.

These are some of the most important events in which Barcelona participated in 2024:

- China International Agrochemical & Crop Protection Exhibition.** The Agrochemicals division participated in this prominent trade fair held in Shanghai, alongside its partners Pluschem and Goldmann. During the event, it showcased its range of specialties with the aim of forging new alliances with potential suppliers, enabling the continued incorporation of high-quality raw materials and specialties for the agrochemical industry. Synergies were also developed to pursue more efficient distribution in Europe, while key topics such as the current state of imports and exports and major global trends were addressed.
- SEPAWA.** The Detergents team had its own stand at this renowned trade fair in Berlin, which

focuses on detergents, cleaners, and fragrances. The event brought together the main players in the sector, becoming a meeting point to learn about technological advances and new trends that are shaping the future of the industry.

- Cosmetorium.** Barcelona made its debut at this key event in the cosmetics sector held in Barcelona, presenting its range of Personal Care products to a specialized professional audience. The fair provided a platform for exchanging ideas, exploring new business opportunities, and discovering innovations transforming the sector.
- Paint & Coatings.** The Coatings division participated as an exhibitor at the fourth edition of this trade fair, which brought together leading companies and professionals specializing in innovation, technology, and advanced technical solutions for the coatings and paints sector in L'Hospitalet de Llobregat (Barcelona). Their presence provided an excellent opportunity to showcase the latest developments and engage in dialogue on emerging trends.

In addition to actively participating in major international trade fairs and events, Barcelona also attends other key industry gatherings as a visitor—such as **In-cosmetics Global** and **FIGAN** (International Fair for Animal Production)—to stay abreast of the latest sector trends and strengthen its network of contacts with manufacturers, suppliers, and distributors worldwide.



Support for Third-Sector Organizations

GRI 413-1

Barcelonesa Group supports non-profit organizations dedicated to fostering social inclusion, improving the quality of life of vulnerable groups, and promoting public health.

In line with this commitment, in 2024 the Group collaborated with two solidarity initiatives aimed at alleviating the effects of the cut-off low event (known as DANA in Spanish) in the Valencian Community. Both initiatives had a direct and tangible impact on the affected areas:

- **World Central Kitchen.** This non-governmental organization responded immediately to provide assistance in the areas most affected by the emergency. Its efforts focused on distributing hot meals and essential supplies to both victims and volunteers who traveled to the region to assist, thereby helping to address the most urgent needs.
- **Solidaridad Sobre Ruedas (Solidarity On Wheels).** Driven by a group of volunteers and supported by the Fundació Horta Sud and the Fundación García Peralta, this initiative aimed to restore mobility in the areas most affected by the cut-off low event. In response to the loss of thousands of vehicles, the effort focused on providing transportation solutions to help people regain their independence and ease their daily lives.



8.

Environmental Impact

8.1. Climate Change

8.2. Circular Economy and Waste Management

8.3. Sustainable Use of Resources

Barcelona Group manages natural resources responsibly, implementing both preventive and corrective measures to minimize environmental impact throughout every stage of its products' life cycle. It also promotes a circular economy within the industry by leveraging its key role in the value chain.

As part of its Sustainability Strategy, Barcelona Group is committed to reducing its environmental footprint throughout the entire life cycle of its products, from initial design to final disposal. To this end, it promotes the responsible use of natural resources and implements measures at every stage of the value chain to minimize environmental impact, in full compliance with current legislation and with a clear focus on the circular economy.

Guided by the precautionary principle, the Group has a Technical Department specializing in environmental risk management and prevention. Potential impacts are periodically analyzed through an *Environmental Risk Assessment and Analysis Report*. This procedure enables the establishment of appropriate preventive measures and the determination of a financial guarantee to cover the environmental liability associated with its activity, which amounts to two million euros.

An *Environmental Identification and Assessment Report* is also prepared for each company, analyzing the most relevant factors from an environmental perspective. Some of the main aspects identified are highlighted below:

Most Significant Environmental Issues

Direct Environmental Issues

- Fossil fuel consumption.
- Water consumption.
- Paper consumption.
- Consumption of plastic shrink wrap.
- Power consumption.
- Vehicle emissions.
- Generation of sanitary/domestic wastewater.
- Generation of wastewater from plants.
- Generation of contaminated packaging waste.
- Management of treatment plant sludge.
- Generation of ordinary waste.

Indirect Environmental Issues

- Consumption of hazardous chemicals by the cleaning company.
- Fossil fuel consumption from 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. (Barcelona's activity).
- Logistics management of handling, packaging, and storage services for hazardous and non-hazardous chemical products (Barnastock's core 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 objectives are established based on the aspects identified in this report and serve as the foundation for planning and implementing targeted measures to prevent and mitigate the identified risks.

In 2024, there were no violations of environmental legislation and regulations.

Sustainability Certificates



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



Ecoembes



8.1.

Climate Change

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

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

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 (PRISMA) 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 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 addition, specific measures are applied in each case and process to prevent, reduce, and, where appropriate, remediate the environmental impact of both types of emission sources.

Similarly, as part of the measures to adapt to the effects of climate change, additional preventive actions are implemented, such as monitoring weather conditions (high temperatures, low humidity, and wind), which allows the deferral of flammable product discharges under adverse weather conditions.

CO₂e Emissions (t)

Company	2022	2023	2024
BDPQ	163.63	195.93	256.61
BDPQ Parets	-	14.11	75.03
BNS	48.63	50.06	30.77
ADR	120.7	117.96	132.9
TOTAL GROUP	332.96	378.06	495.31

Note 1. All data correspond to Scope 1 and 2 emissions.

Note 2. All data in this chapter are presented by company and facility: Barcelonesa de Drogas y Productos Químicos (BDPQ and BDPQ Parets), Barnastock (BNS), and ADR Trans (ADR).

Note 3. The increase in BDPQ's emissions in 2024 is attributable both to the expansion of its commercial vehicle fleet and to the inclusion of emissions from vehicles of newly acquired companies (Tratawac, Quifransa, and Puramar) in the calculations. Meanwhile, the rise in emissions from BDPQ Parets and ADR is linked to increased activity, whereas the reduction observed at BNS results from decreased activity following the fire.



8.2.

Circular Economy and Waste Management

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

Both Barcelonesa and Barnastock facilities maintain an environmental management system certified under ISO 14001, ensuring proper waste handling through authorized managers. The Parets del Vallès plant follows the same practices and is currently undergoing certification. All these sites implement selective waste management, utilizing designated containers for paper, plastic, toner cartridges, 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.

Generated Waste

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

The volume of waste generated by Barcelonesa Group in 2024 amounts to 7,322.65 tons. This significant increase compared to previous years is mainly due to the management of debris and wastewater from the fire at the Barnastock plant in Polinyà, as well as the gradual increase in production capacity at the Parets del Vallès plant, which is not yet operating at full capacity. The following table details the classification of this waste according to its hazardousness and final destination:

Barcelonesa Group Waste (t)

Type and Destination	2022	2023	2024
Hazardous waste	44.74	39.30	6,804.25
Non-hazardous waste	258.90	400.36	518.40
Waste destined for disposal	55.38	184.83	6,999.62
Waste destined for recovery	246.20	254.83	321.16
TOTAL	303.64	440.33	7,322.65

Note. The fire at the Barnastock plant generated 6,753.06 tons of waste, as detailed in the table "Waste from the BNS fire" in this chapter. Excluding the impact of this extraordinary event, the total waste generated by Barcelonesa Group in 2024 amounts to 569.59 tons—an increase of 129.26 tons (+29.3%) compared to 2023—mainly due to the progressive increase in production at the Parets del Vallès food plant.

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	2022	2023	2024	Destination
Contaminated empty containers	Hazardous	10.62	16.41	19.40	Recovery
		7.60	4.46	0.00	Disposal
Fluorescent lights waste	Non-hazardous	0.0054	0.0054	0.00	Disposal
Toner waste (CER 080313)	Non-hazardous	0.00	0.00	0.00	Recovery
Toner waste (CER 080318)	Non-hazardous	0.012	0.02	0.00	Recovery
Electronic waste	Non-hazardous	0.422	0.00	0.00	Recovery
Sludge from wastewater treatment plant (from different industrial wastewater treatments than those specified in code 190813)	Non-hazardous	8.90	15.42	8.30	Disposal
Paper and cardboard waste	Non-hazardous	39.461	29.033	26.598	Recovery
Plastic waste	Non-hazardous	66.091	74.507	93.30	Recovery
Ordinary waste	Non-hazardous	28.372	13.926	20.107	Recovery
Containers for adhesives, glues, solvents, paint, silicones, resins, and varnishes	Hazardous	0.00	0.00	0.259	Recovery

Note. The increase in plastic waste in 2024 is due to the higher volume of packaging that had to be destroyed during the financial year, which was properly handled by an authorized waste management company.

BDPQ Parets Waste (t)

Waste	Type	2022	2023	2024	Destination
Paper and cardboard waste	Non-hazardous	-	9.712	19.08	Recovery
Biodegradable waste from Kitchen/Restaurant	Non-hazardous	-	0.196	2.995	Disposal
Plastic waste	Non-hazardous	-	4.428	13.66	Recovery
Ordinary waste	Non-hazardous	-	1.774	1.922	Recovery
Aqueous waste	Non-hazardous	-	14010	21760	Disposal
Inorganic salts or solids (hard HSAB)	Hazardous	-	0.00	4.338	Recovery
Insoluble inorganic salts (25kg bags/box/BB)	Hazardous	-	0.00	2.348	Disposal
Insoluble inorganic salts (25kg bags/box/BB)	Hazardous	-	0.00	6.641	Recovery
Organic batches outside specifications but not hazardous	Non-hazardous	-	0.00	10.587	Disposal



BNS Waste (t)

Waste	Type	2022	2023	2024	Destination
Paper and cardboard waste	Non-hazardous	28.054	28.04	19.53	Recovery
Plastic waste	Non-hazardous	22.316	24.299	18.856	Recovery
Ordinary waste	Non-hazardous	15.44	19.772	14.874	Recovery
Wood waste	Non-hazardous	21.90	15.40	42.94	Recovery
Fluorescent lights waste	Hazardous	0.00306	0.00612	0.00	Disposal
Toner waste (CER 080313)	Non-hazardous	0.00	0.00	0.00	Recovery
Toner waste (CER 080318)	Non-hazardous	0.017	0.018	0.00	Recovery
Pit cleaning waste	Non-hazardous	25.42	8.18	0.00	Disposal
Rejected organic chemical product waste	Hazardous	4.0185	0.00	5.2978	Disposal
Non-halogenated organic solvent waste	Hazardous	1.8806	6.29686	4.5969	Recovery
Ink waste containing hazardous substances	Hazardous	2.52528	3.70576	3.4075	Recovery
Absorbents, cleaning rags, and protective clothing contaminated with hazardous substances	Hazardous	2.03034	1.0585	1.1845	Recovery
Containers with residues of hazardous substances	Hazardous	6.1734	4.96308	4.7436	Recovery
Inorganic acid waste	Hazardous	1.853	0.03416	1.686	Disposal
Inorganic base waste	Hazardous	0.144	0.82572	0.569	Recovery
Washing water	Hazardous	1.095	8.362	0.968	Disposal
Expired medicines	Hazardous	0.00	0.00	0.007	Disposal
Hazardous organic waste	Hazardous	4.019	0.762	0.00	Disposal
Non-hazardous organic waste	Non-hazardous	2.465	6.479	1.7195	Disposal
Hazardous inorganic waste	Hazardous	0.506	0.054	0.00	Recovery
Laboratory reagents	Hazardous	0.007	0.00	0.00	Recovery
Water containing ink	Non-hazardous	0.00	0.222	0.162	Disposal
Electric/electronic scrap	Hazardous	0.113	0.077	0.0441	Recovery

To maintain consistency in Barnastock's annual data, the table above does not include the waste generated by the fire at the Polinyà plant, as it represents a significant increase compared to previous years.

The characteristics and volume of the waste resulting from the fire are detailed below:

Waste from the Fire at BNS

Waste	Type	Amount (t)	Destination
Sawdust, wood shavings, wood chips, wood offcuts, particle board and veneer other than those mentioned in code 030104	Non-hazardous	5.16	Recovery
Inorganic waste containing dangerous substances	Hazardous	292.58	Disposal
Aqueous liquid waste containing dangerous substances	Hazardous	6,154.30	Disposal
Soil and stones containing dangerous substances	Hazardous	301.02	Disposal

GRI 306-4

Given the nature of its activity, the transport of hazardous waste applies exclusively to ADR Trans, which holds all the required permits for the transfer of waste classified as T-3363. However, due to limited customer demand, the company discontinued this service in 2022 to focus on other areas of specialization.

ADR Waste (t)

Waste	Type	2022	2023	2024	Destination
Rejected organic chemical product waste	Hazardous	0.696	0.801	0.00	Recovery
Containers with residues of hazardous substances	Hazardous	0.043	0.00	0.063	Recovery
Paper and cardboard waste	Non-hazardous	0.35	0.37	0.00	Recovery
Printer toner waste	Non-hazardous	0.029	0.017	0.00	Recovery
Absorbents, filtration material, etc.	Hazardous	0.1413	0.599	1.128	Disposal
Paint and varnish waste containing organic solvents or other hazardous substances	Hazardous	0.00	0.00	0.404	Disposal
Inorganic waste containing hazardous substances	Hazardous	0.00	0.00	0.271	Disposal

Note 1. Due to the selective joint waste collection system in place at the CIM VALLÈS logistics center, no quantitative data beyond what is shown in the table is available.

Note 2. ADR Trans does not generate waste on a systematic basis as part of its regular operations. The waste that does arise is the result of breakages or incidents, making it variable and non-recurring.

Efficient Packaging Management and Regulatory Compliance

Barcelonesa Group has reinforced its commitment to reducing the environmental impact of packaging by anticipating the requirements of Royal Decree 1055/2022, which will come into effect on January 1, 2025. This regulation, aligned with the principles of Extended Producer Responsibility (EPR), introduces new obligations for producers, who must take responsibility for financing and organizing the management of packaging waste derived from the products they place on the market. The decree specifically promotes prevention and reuse measures to support the transition toward a circular economy.

In 2024, the company made significant progress in aligning with the new regulation, submitting the corresponding declarations for the financial year in accordance with its requirements. These include:

- The 2023 Annual Packaging Waste Declaration to the Ministry for the Ecological Transition and the Demographic Challenge (MITECO in Spanish).
- The initial declaration of packaging placed on the market for 2025, submitted via the ENVANET platform.
- Communications to customers outlining the implications of the new regulation.

To facilitate the technical management of information, the SAP system has been implemented

in collaboration with an external consultant. The development of this procedure has been recognized as a best practice and will serve as a model for implementation in other companies. Internally, specialized training has been provided to various departments (Finance, Sales, Purchasing, Technical) to ensure awareness of the new legislation and to equip teams with the necessary tools to respond to external queries.

Since 2023, all Spanish companies within the Group have been members of the Envalora Collective Extended Producer Responsibility System (SCRAP in Spanish), allowing them to operate across Spain with both single-use and reusable industrial and commercial packaging.

Simultaneously, the company collaborates with its suppliers to develop eco-design initiatives that minimize environmental impact from the outset. It has also implemented a Packaging Deposit, Return, and Refund System (DRRS). Collecting and cleaning the packaging enables reuse for other purposes, thereby reducing the consumption of natural resources. Additionally, a significant proportion of the containers used are recovered and/or made from recycled materials. In 2024, according to SCHÜTZ, Barcelonesa sourced 1,868 reconditioned IBCs, resulting in savings of 71.9 tons of steel, 28.4 tons of plastic, and a reduction of 199.9 tons in CO₂ emissions compared to producing new containers.



8.3.

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.

The increase in consumption recorded in 2024 at the Parets del Vallès and ADR Trans plants is directly linked to heightened activity at both facilities, while the decrease observed at Barnastock results from reduced operations following the fire.

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 2024, the total water consumption across Barcelonesa Group's facilities was 7,315 m³, reflecting a 5.35% reduction compared to the previous year. The breakdown by company is as follows:

Water Consumption (m³)

Company	2022	2023	2024
BDPQ	7,101.00	6,206.00	5,612.00
BDPQ Parets	-	492.00	669.00
BNS	902.00	826.86	848.00
ADR	235.00	218.00	186.00
TOTAL	8,238.00	7,742.86	7,315.00

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

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 the 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.



Barcelonesa, Authorized Waste Manager

As an authorized waste manager of E-1262 and a transfer center, Barcelonesa is engaged in recovering chemical waste. In particular, the Group recovers pickling acids, which were previously discarded. In 2024, over 1,104 kilograms 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 Barcelonesa (kg)

Origin	2022	2023	2024
Catalonia	1,705,460	1,879,570	997,940
Spain	569,100	488,140	106,180
TOTAL	2,274,560	2,367,710	1,104,120

Raw Materials

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

Promoting the more efficient use of raw materials—especially significant for Barcelonesa given its operations—is a key part of Barcelonesa Group’s commitment to advancing a more sustainable distribution model.

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.



Energy

GRI 302-1; 302-4

With the aim of improving energy efficiency and reducing electricity and fossil fuel consumption, Barcelonesa Group implemented a range of measures across its facilities and operations throughout 2024.

On the one hand, the outdoor lighting systems at the Barcelonesa plant in Cornellà and one of the Barnastock warehouses have been fully replaced with low-consumption LED lighting. As a result of this initiative, nearly all of the Group’s facilities are now equipped with LED technology.

Likewise, to promote the use of renewable energy, most of the facilities—excluding one Barnastock warehouse and the ADR Trans logistics center—are equipped with solar panels. Their use helped avoid 245.28 tons of CO₂ emissions in 2024, compared to 195.27 tons in 2023.

In addition, the commercial fleet is being progressively renewed through the incorporation of hybrid and electric vehicles, along with the use of more energy-efficient rental forklifts in warehouses. As a complementary measure, ADR Trans continuously reviews its transport routes to optimize travel and reduce both the number of trips and the distance covered.

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	
2022						
Grid power consumption	52940 mWh	-	30772 mWh	-	5599 mWh	95.85 mWh
Solar panel power consumption	6640 mWh	-	49.81 mWh	-	No solar panels	No solar panels
Fossil fuel consumption in facilities (forklifts)	3,944.00 l	-	19,454.00 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	47980 mWh	342.01 mWh	276.58 mWh	46.25 mWh	6999 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
2024						
Grid power consumption	466.82 mWh	363.46 mWh	206.72 mWh	51.72 mWh	8615 mWh	92.32 mWh
Solar panel power consumption	61.95 mWh	221.51 mWh	29.64 mWh	23.00 mWh	No solar panels	No solar panels
Fossil fuel consumption in facilities (forklifts)	4,395.00 l	No consumption (all forklifts are electric)	12,304.00 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)	101,525.05 l	No vehicles	No vehicles	No vehicles	No vehicles	52,729.55 l
Gas consumption	None	314.09 mWh	None	None	None	None

Note 1. No data is available for BNS2 and the new Parets del Vallès plant for the 2021 and 2022 financial years, as both facilities became operational in 2023.

Note 2. The increase in fossil fuel consumption by BDPQ in 2024 is due to the expansion of its commercial vehicle fleet and the inclusion of consumption data from vehicles acquired through the integration of Tratawac, Quirfansa, and Puramar.

Solar Panel Performance

	BDPQ	BDPQ Parets	Barnastock	
			BNS 1	BNS 2
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
2024				
Generated KW	61,950	221,510	29,640	23,000
Tons of CO ₂ avoided	45.21	161.66	21.63	16.78

To promote the use of renewable energy, most Barcelonesa Group facilities are equipped with solar panels.

Annexes

Annex 1. Financial Report

Annex 2. GRI Content Index



Annex 1

Financial Report

Balance Sheet as of
December 31, 2024

GRI 201-1; 203-2; 207-1

ASSETS

(in euros)

	31/12/24	31/12/23
A) NON-CURRENT ASSETS	47,929,760.16	45,050,238.28
I. Intangible Assets	5,249,228.47	5,596,883.11
1. Consolidated Goodwill	3,196,347.36	4,315,453.60
2. Other Intangible Assets	2,052,881.11	1,281,429.51
II. Tangible Assets	33,517,226.75	35,022,242.47
1. Land and Buildings	24,418,902.45	24,703,020.67
2. Technical Facilities and Other Tangible Assets	8,887,595.16	10,319,221.80
3. Tangible Assets under Construction and Advance Payments	210,729.14	0.00
III. Investment Properties	101,124.80	79,829.59
IV. Investments in Group and Associated Companies	221,552.35	163,914.92
1. Equity Holdings	96,552.35	38,914.92
2. Loans to Equity-Held Companies	125,000.00	125,000.00
V. Long-Term Financial Investments	8,565,273.39	3,945,916.17
VI. Deferred Tax Assets	275,354.40	241,452.02
B) CURRENT ASSETS	47,929,760.16	45,050,238.28
II. Inventories	26,755,369.06	22,680,049.88
III. Trade Receivables and Other Accounts Receivable	38,281,666.61	35,558,615.22
1. Trade Receivables from Sales and Services	32,863,387.42	34,732,931.14
3. Current Tax Assets	0.00	4,557.67
4. Other Receivables	5,418,279.19	821,126.41
V. Short-Term Financial Investments	361,895.60	3,320,893.87
VI. Short-Term Accruals	81,260.91	86,668.85
VII. Cash and Cash Equivalents	7,593,191.54	9,565,382.01
TOTAL ASSETS (A+B)	121,003,143.88	116,261,848.11

EQUITY AND LIABILITIES

(in euros)

	31/12/24	31/12/23
A) EQUITY	64,396,316.51	61,035,459.88
A1 - Shareholders' Funds	63,518,464.07	60,309,579.12
I. Capital	16,420,522.00	16,420,522.00
II. Share Premium	6,309,390.96	6,309,390.96
III. Reserves	35,854,328.37	30,886,098.19
2. Capitalization Reserve	1,181,923.26	1,181,923.26
3. Other Reserves	34,672,405.11	29,704,174.93
VI. Profit for the Year	4,934,222.74	6,693,567.97
1. Consolidated Profits and Losses	5,157,583.58	6,836,346.24
2. (Profits and Losses of Non-Controlling Interests)	-223,360.84	-142,778.27
A4 - Non-Controlling Interests	877,852.44	725,880.76
B) NON-CURRENT LIABILITIES	47,929,760.16	45,050,238.28
I. Long-Term Provisions	0.00	15,000.00
II. Long-Term Liabilities	13,853,408.27	18,328,035.52
2. Debts with Credit Institutions	9,791,331.57	13,029,951.77
3. Finance Lease Creditors	1,528,743.36	1,698,083.75
4. Other Financial Liabilities	2,533,333.34	3,600,000.00
V. Short-Term Financial Investments	227,924.35	233,449.32
B) CURRENT LIABILITIES	42,525,494.75	36,649,903.39
II. Short-Term Provisions	3,190,371.18	0.00
III. Short-Term Debts	10,510,870.06	6,383,298.07
2. Debts with Credit Institutions	8,962,039.41	4,978,857.69
3. Finance Lease Creditors	169,340.39	166,112.02
4. Other Financial Liabilities	1,379,490.26	1,238,328.36
V. Trade and Other Accounts Payable	28,824,253.51	30,266,605.32
1. Suppliers	18,741,943.46	18,826,612.95
3. Current Tax Liabilities	784,016.10	286,248.36
4. Other Payables	9,298,293.95	11,153,744.01
TOTAL EQUITY AND LIABILITIES (A+B+C)	121,003,143.88	116,261,848.11

Profit and Loss Account for the Year Ended

A) CONTINUING OPERATIONS

(in euros)

	31/12/24	31/12/23
1. Net Revenue	199,626,914.27	201,773,627.40
a) Sales	185,404,986.98	187,784,005.58
b) Services Rendered	14,221,927.29	13,989,621.82
4. Supplies	-137,295,876.06	-143,832,036.76
a) Cost of Goods	-128,456,580.34	-134,965,694.78
b) Cost of Raw Materials and Other Consumables	-2,541,773.54	-2,404,791.11
c) Work Performed by Other Entities	-6,297,522.18	-6,461,550.87
5. Other Operating Income	83,372.49	18,225.32
a) Supplementary and Other Current Management Income	25,836.72	-1,402.76
b) Operating Subsidiaries Incorporated into the Income Statement	57,535.77	19,628.08
6. Personnel Expenses	-25,464,059.76	-21,363,062.11
a) Wages, Salaries, and Similar Expenses	-20,239,448.79	-16,879,593.38
b) Social Security Charges	-5,224,610.97	-4,483,468.73
7. Other Operating Expenses	-26,430,375.45	-24,351,434.44
a) Losses, Impairments, and Provisions for Commercial Operations	-97,266.17	-497,073.04
b) Other Current Management Expenses	-26,333,109.28	-23,854,361.40
8. Asset Depreciation	-3,260,898.93	-2,852,396.01
11. Impairment and Results from Disposals of Assets	4,777.89	-46,979.20
b) Results from Disposals and Others	4,777.89	-46,979.20
14. Other Results	-543,194.33	-96,675.73
A.1) OPERATING INCOME	6,720,660.12	9,249,268.47
15. Financial Income	84,101.79	29,776.89
b) From Negotiable Securities and Credits of Non-Current Assets	84,101.79	29,776.89
16. Financial Expenses	-511,198.12	-698,954.58
18. Exchange Differences	-116,804.55	138,036.24
19. Impairment and Results from Disposals of Financial Instruments	480,487.91	34,573.32
b) Results from Disposals and Others	480,487.91	34,573.32
A.2) FINANCIAL RESULT	-63,412.97	-496,568.13
21. Share of Profit of Equity-Held Companies	57,637.43	-80,490.42
A.3) PROFIT BEFORE TAX	6,714,884.58	8,672,209.92
24. Income Tax	-1,557,301.00	-1,835,863.68
A.4) NET PROFIT FROM CONTINUING OPERATIONS (A.3+24)	5,157,583.58	6,836,346.24
A.5) NET PROFIT FOR THE YEAR	5,157,583.58	6,836,346.24
Profit attributable to the Parent Company	4,934,222.74	6,693,567.97
Profit attributable to Non-Controlling Interests	223,360.84	142,778.27

Annex 2

GRI Content Index

Statement of Use

Barcelonesa Group has reported the information presented in this GRI content index for the period from January 1 to December 31, 2024, with reference to the GRI Standards.

GRI Standard Used

GRI 1: Foundation 2021

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
General Content			
GRI 2: General Disclosures 2021	2-1 Organizational details		Page 5
	2-2 Entities included in the organization's sustainability reporting		Page 3, 5, 14
	2-3 Reporting period, frequency, and contact point	The reporting period covers January 1, 2024, to December 31, 2024. The report is published annually. The contact point is einf@grupbarcelonesa.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, 22
	2-7 Employees		Page 54, 56, 58, 70
Compliance			
GRI 2: General Disclosures 2021	2-9 Governance structure and composition		Page 19
	2-11 Chair of the highest governance body		Page 19
	2-15 Conflicts of interest		Page 48
	2-22 Statement on sustainable development strategy		Page 38
	2-23 Commitments and Policies		Page 44, 45, 46, 48
	2-24 Embedding commitments and policies		Page 45, 46
	2-25 Processes to remediate negative impacts		Page 51
	2-26 Mechanisms for seeking advice and raising concerns		Page 33, 48, 50
	2-27 Compliance with laws and regulations		Page 44, 45, 46, 70
	2-28 Membership associations		Page 31
	2-29 Approach to stakeholder engagement		Page 8
	2-30 Collective bargaining agreements		Page 70

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics		Page 8
	3-2 List of material topics		Page 8
	3-3 Management of material topics		Page 38
Growth Management			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		Page 94
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		Page 18
	203-2 Significant indirect economic impacts		Page 94
GRI 207: Tax 2019	207-1 Tax approach		Page 94
Anti-corruption and Anti-bribery			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Page 48
	205-2 Communication and training about anti-corruption policies and procedures		Page 48
Environmental Impact of Packaging			
GRI 301: Materials 2016	301-1 Materials used by weight or volume		Page 90
	301-2 Recycled input materials used		Page 90
	301-3 Reclaimed products and their packaging materials		Page 90
Energy Management and Efficient Use			
GRI 302: Energy 2016	302-1 Energy consumption within the organization		Page 90
	302-4 Reduction of energy consumption		Page 90
Water Management and Consumption			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource		Page 89
	303-2 Management of water discharge-related impacts		Page 89
	303-3 Water withdrawal		Page 89
	303-4 Water discharge		Page 89
	303-5 Water consumption		Page 89

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Reduction of CO ₂ Emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		Page 82
	305-2 Energy indirect (Scope 2) GHG emissions		Page 82
	305-3 Other indirect (Scope 3) GHG emissions		Page 82
	305-5 Reduction of GHG emissions		Page 82
Waste Management and Reduction			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts		Page 83
	306-2 Management of significant waste-related impacts		Page 83
	306-3 Waste generated		Page 83
	306-4 Waste diverted from disposal		Page 83, 87
	306-5 Waste directed for disposal		Page 83
Environmental Standards in the Supply Chain			
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria		Page 49
	308-2 Negative environmental impacts in the supply chain and actions taken		Page 49
Employee Engagement and Satisfaction			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		Page 60
	401-2 Benefits provided to full-time employees that are not provided to part-time or temporary employees		Page 63
	401-3 Parental leave		Page 64
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system		Page 66
	403-2 Hazard identification, risk assessment, and incident investigation		Page 66
	403-3 Occupational health services		Page 66
	403-5 Worker training on occupational health and safety		Page 68
	403-6 Promotion of worker health		Page 66
	403-9 Work-related injuries		Page 69

GRI STANDARD	CONTENT	EXPLANATION	LOCATION
Training			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Page 72
	404-2 Programs for upgrading employee skills and transition assistance programs		Page 71
Equality and Non-discrimination			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		Page 19, 57, 73, 74
	405-2 Ratio of basic salary and remuneration of women to men		Page 61
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		Page 73
Impact on Local Community			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Page 76, 78
Cybersecurity and Data Protection			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		Page 34



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