



Sustainability Report

2022 - 2023



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1.

Introduction

1.1. ABOUT THIS MEMORY

In this sustainability report of Grupo Segura we collect all the challenges in terms of sustainability and the way in which they are addressed. The document also explains the performance of the activities that the Group has carried out during the 2022 and 2023 financial years with the aim of offering, in an exhaustive and clear manner, all the necessary information for the interest groups.

This transparency exercise is motivated by the importance of communicating what we do and how we do it, showing the reality of management in our business.

As fundamental pillars of sustainability, throughout the report we show the performance of Grupo Segura in the economic, environmental and social spheres, selecting the main aspects to communicate. To do so, we have taken into account those issues and initiatives considered relevant both internally and externally, that is, material issues. In the aforementioned context, a strategy of dialogue and interaction with our interest groups has been defined that will promote stable relations to jointly approach a sustainable development model.

Grupo Segura's desire for transparency towards our stakeholders has inspired the preparation of this report, in which we have considered the guidelines on good practices in sustainability reporting on an international scale.

We have mainly based ourselves on the guidelines established by the Global Reporting Initiative (GRI), taking into account the indications in its GRI Standards version under the essential modality.

To complete our vision and address the global challenges we face, we have also kept in mind the link between our initiatives and the United Nations Sustainable Development Goals (SDGs), as well as the Ten Principles of the Global Compact on human rights, labor regulations, the environment and anti-corruption.



1.2. LETTER FROM THE PRESIDENT

In the following pages you will find our fifth sustainability report for the years 2022 and 2023, where we describe the results of the work carried out in our organization during those years.

We are aware that we have a direct responsibility for the impact generated by our activity, supply chain, as well as the impact of our emissions and waste that we generate. Therefore, aligned with the Sustainable Development Goals and the principles of the United Nations Global Compact, we work to establish long-lasting alliances that, above all, help us achieve our objectives in a more agile and respectful way in light of the global agenda.

The report we present includes all these actions in a detailed and exhaustive manner, together with the rest of the relevant issues in environmental, economic and social matters, following the international standards of the Global Reporting Initiative (GRI). We thus demonstrate, once again, our firm commitment to transparency, an essential axis of our management and our corporate governance system. A system that is in a constant process of updating to incorporate the most demanding practices in this area, since only through ethics, good governance and the defence of the social interest can we advance towards a true creation of sustainable value for society.

In 2023, marked by a highly complex international context, Grupo Segura has consolidated the restructuring measures adopted in previous years in order to reduce costs, continuing an expansion process, in line with its strategic plan objectives, which has materialized in the purchase of two

production plants in Germany, specialized in metal stamping and the assembly of automotive components. For this reason, we invite you to learn about the basis of our effort to prepare and respond appropriately to these challenges. Always maintaining the commitment to develop our activity in the most sustainable way possible, and continuing to improve year after year through responsible management of the environment and our stakeholders.

Finally, let me highlight the role played by employees, customers, suppliers, sector associations, public administration and, in general, all stakeholders. Their collaboration towards achieving Grupo Segura's goals and defining its strategy for the future has been essential. My personal thanks to all of them.

Francisco Segura Hervás





2.

Who we are

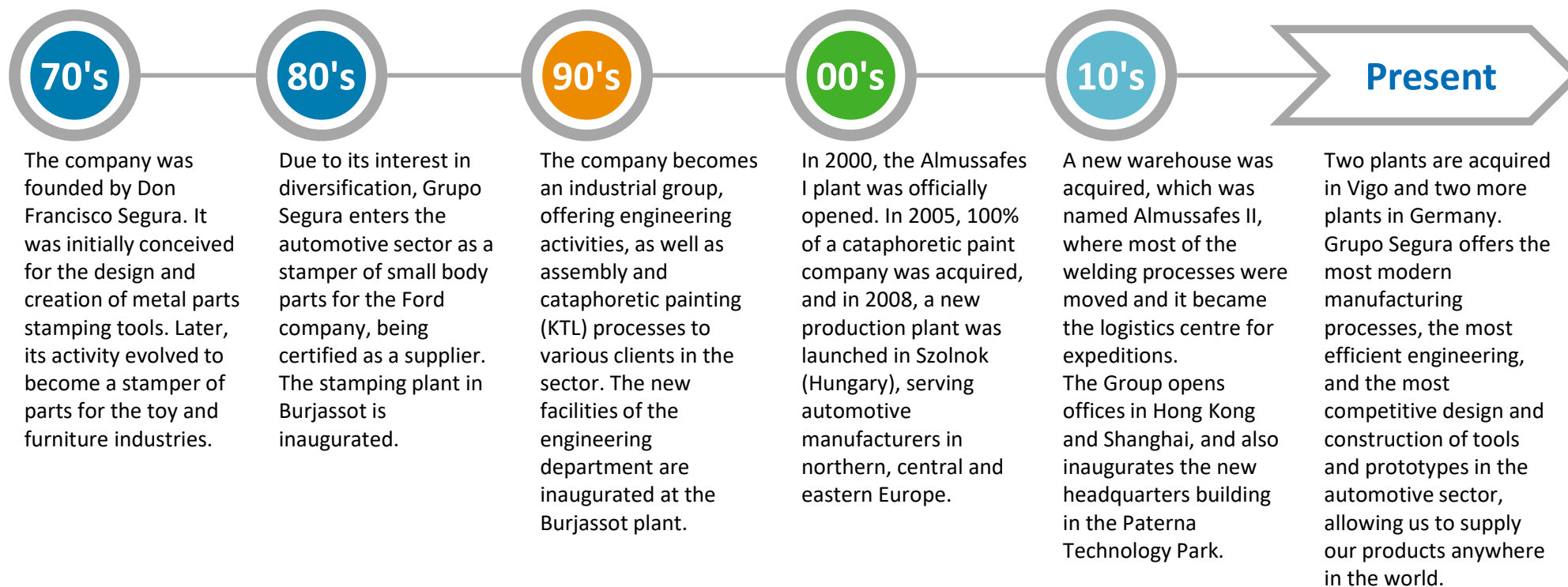
2.1. OUR HISTORY

Grupo Segura is an **industrial group** dedicated to the **design, development and manufacture of metal components** for the **automotive industry**, mainly through **stamping and welding processes**. We are specialized in the development and industrialization of metal parts for the automotive industry, as well as in the **design, engineering and development of stamping dies**.

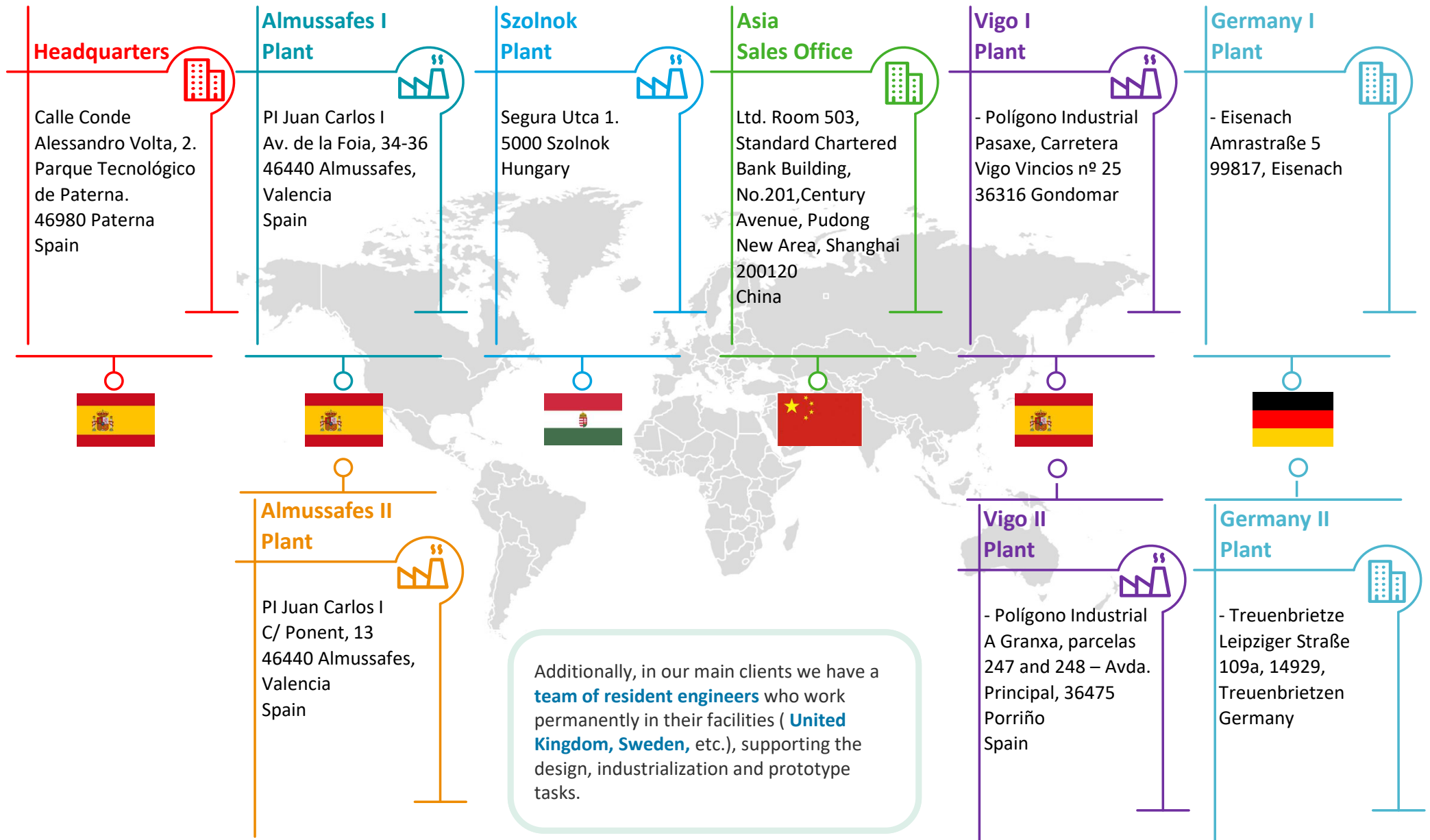
Our part designs enable our customers to manufacture safer, lighter and therefore more environmentally friendly vehicles, helping to optimise fuel consumption and minimise environmental impact.

Since its **founding in 1970**, Grupo Segura has maintained the objective of being a **global supplier**, capable of adding differential value to its customers. Since then, Grupo Segura has not stopped growing, progressively incorporating new products and technologies, which has allowed us to be **leaders in the design and manufacture of automotive components**, and one of the **main suppliers in the automotive sector**.

At Grupo Segura we have a vocation for growth and permanence. Our objective as an industrial group is to provide value to our clients, throughout our entire chain of operations, and to generate a position of leadership and innovation in the automotive sector.



2.2. WHERE WE ARE




2.3. MISSION, VISION AND VALUES





2.3. MISSION, VISION AND VALUES


Our values


At Grupo Segura we are driven by a way of working inspired by our corporate values and our commitment to society. To achieve our goals, at Grupo Segura we are committed, through the identification of objectives and the achievement of their results, to staying on the path of continuous improvement, in order to increase productivity, stimulate creativity, initiative and the sense of responsibility of our staff and the minimization of consumption and waste.


 **Improvement** : At Grupo Segura we work from the philosophy of effort, perseverance and demand in the development of our products and solutions, and to do so we employ all our energy in adopting immediate actions, will and continuous work.

 **Entrepreneurship** : We pursue an international project in which we introduce the best and most modern means of production, design, and management. We offer a value proposition that seeks to provide solutions and satisfy the needs of our clients in an innovative way.

 **Willingness**: we manage to feel and transmit passion and enthusiasm in our projects, behaviour and actions, we are committed to corporate commitment, with personal involvement and identification with the company and an optimistic attitude.

 **Unity** : Our team of professionals is made up of highly qualified people, passionate about a job well done and constantly exceeding our clients' expectations. We trust in the capabilities of our employees, in the diversity of talent, in the vocation to grow and in internationalisation as a guarantee for the future. We understand professional relationships as a long-term alliance in which everyone benefits.

 **Respect** : aimed at both company members and customers; we promote truth as an essential tool to generate trust and credibility in the company. At Grupo Segura we understand sustainability as permanence over time, and to achieve this we are committed to responding to the expectations that society and the people around us have of us. For this reason we pursue economic, environmental and social objectives in equal measure. Aware of our commitment to society, we have policies and work methods aimed at preserving the environment and protecting the health and safety of our employees.

 **Adaptability** : We are a company with the maximum capacity to adapt to changes, solve problems, and react flexibly to the demands of our clients, without this resulting in a reduction in efficiency and commitment. We anticipate problems and offer effective and rapid solutions.

2.4. GOVERNMENT STRUCTURE

Corporate bodies

General Shareholders Meeting

It is the body that represents all shareholders and exercises the corresponding functions. the sovereign body, deciding on matters attributed to it by law, as well as the current corporate bylaws.

Board of Directors

It is the highest governing body. Currently, it is made up of two men and two women and is established in the parent company, **Balpa Sistemas de Gestión Empresarial, SL**. The board defines and supervises the application of the policy and strategy of Grupo Segura, considering both the economic, social and environmental perspectives and entrusting the daily management to the Management Committee.

Steering Committee

The steering committee is responsible for disseminating, implementing and monitoring the business strategy, meeting periodically to coordinate all areas of the organization.

Corporate Governance

The Board of Directors is the highest governing body of Grupo Segura in terms of corporate responsibility, recognising and assuming the importance of having a corporate governance system that guides the structure and operation of its corporate bodies, in the interest of the different companies and their shareholders. The Group firmly believes that good corporate governance leads to effective decision-making, which is essential for the success of any organisation.

Corporate governance guidelines are reviewed and updated periodically, always relying on the commitment to business ethics and corporate responsibility.

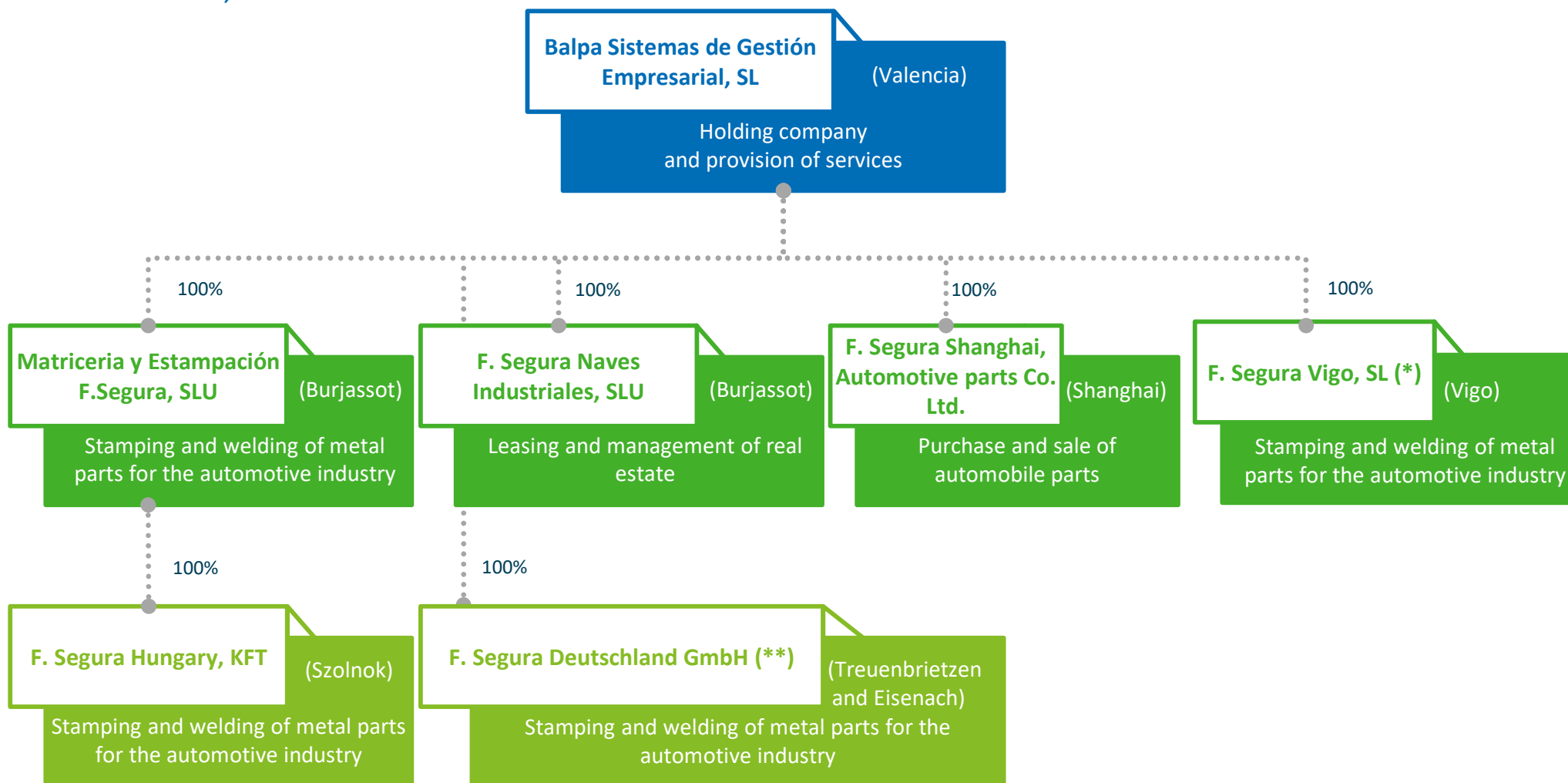
Main rules of Corporate Governance

- ✓ Promote internal and external communication, responding to the expectations of stakeholders, applying the principle of transparency .
- ✓ Guarantee the defense of human rights, as well as respect for ethical standards and regulations through both internal and external regulations.
- ✓ Zero tolerance for corruption and unfair competition practices.
- ✓ Promote corporate social responsibility by promoting initiatives and monitoring the degree of compliance with commitments.
- ✓ Continuously work on identifying risks and opportunities, prioritizing key issues for the long-term sustainability of the business.

2.4. GOVERNMENT STRUCTURE

Group Companies

December 31, 2023



(*) Company established at the end of 2022 for the effective acquisition on January 1, 2023 of two production plants in Vincios and O Porriño

(**) Company incorporated into the Group in June 2023

2.5. ETHICS AND INTEGRITY

ETHICAL AND CONDUCT CODE

Our code of ethics and conduct defines the basic principles of conduct and corporate values that we must follow in our day-to-day professional relationships, constituting the basic pillars of our way of working. With this code we aim to establish a common framework of behaviour applicable to all Grupo Segura staff.

The aforementioned code of ethics and conduct is intended to be a document that contains the guidelines that define our way of being and acting, the essence of what we are, how we do things and a reflection of our actions on a day-to-day basis.

The objective of this is for all of us to know and share our framework of action within the company and to become aware of the responsibility that each one of us has as an integral part of Grupo Segura.

Each and every employee and manager of Grupo Segura must respect the code of ethics and conduct and promote its dissemination and respect by their collaborators.

During the years 2022 and 2023, **there have been no relevant sanctions or complaints related to the areas described in this section**.

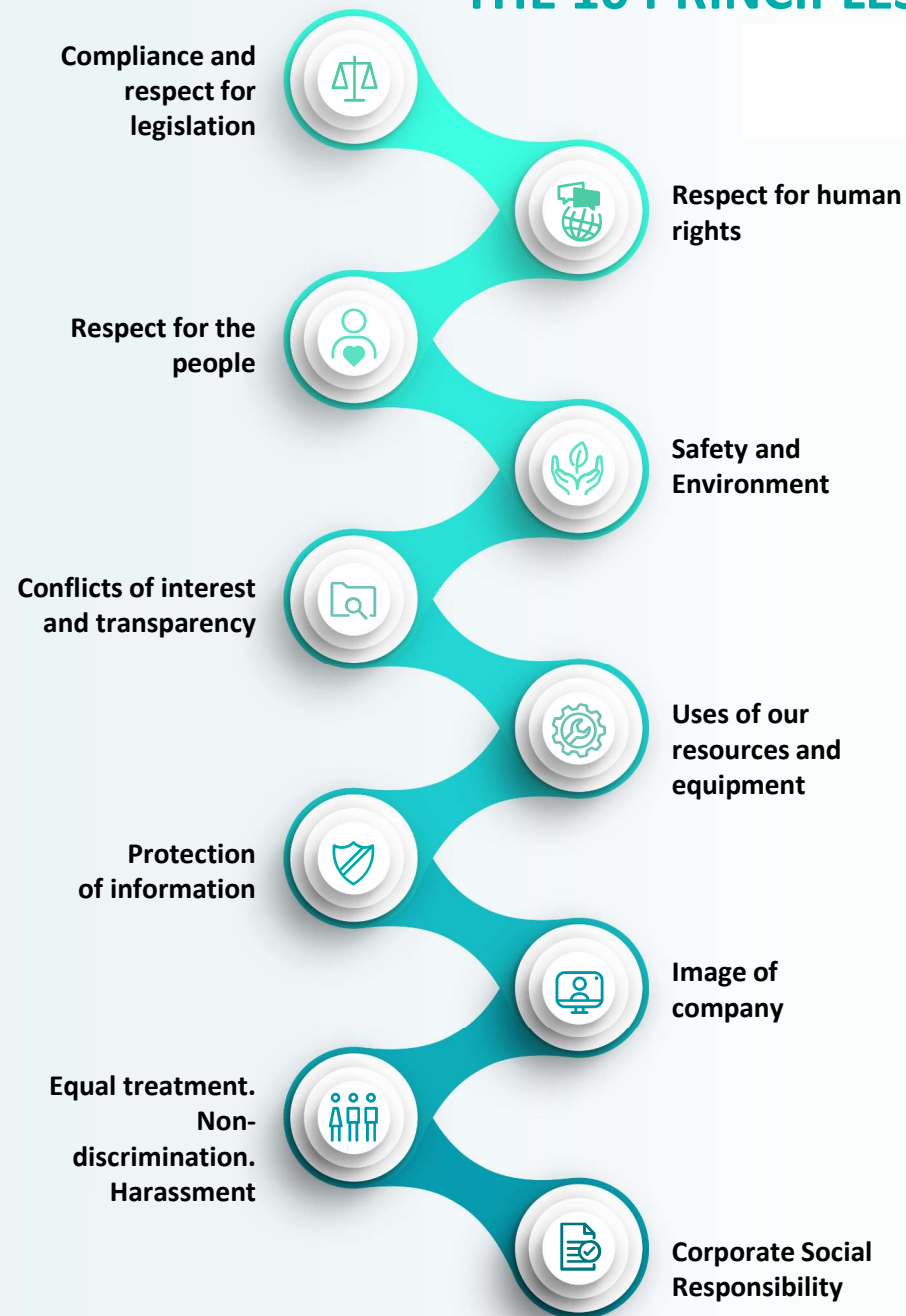
Any employee of the Grupo Segura who becomes aware of a violation of any of the rules defined in the code of ethics and business conduct must immediately inform the person responsible for the communication channel through the Whistleblowing Channel that has been launched during the 2023 financial year.

<https://fsegura.i2-ethics.com/#/>

None of our employees may be disciplined, dismissed or subject to any type of disciplinary or discriminatory measure for reporting actions that violate the code of ethics or conduct. However, deliberately making false accusations will not be tolerated.

Management regularly encourages all Grupo Segura employees to report and denounce any type of breach of the code of ethics and conduct of which they are aware.

THE 10 PRINCIPLES



2.5. ETHICS AND INTEGRITY

PRINCIPLES OF THE CODE OF ETHICS AND CONDUCT

Compliance and respect for legislation



At Grupo Segura, each and every employee complies with the legal regulations applicable at all times. These regulatory requirements must be respected by the Group's employees and they will ensure compliance with them. At the same time, employees must adhere to the internal regulations agreed by the company's Management and the workers' representatives. Grupo Segura aims to create an environment of trust at all levels of the company, inviting employees to express themselves freely. Likewise, the Group recognizes the freedom of association and does not practice any type of discrimination related to its activities.

Respect for human rights



Each and every employee of Grupo Segura must respect the laws and regulations that are implemented in each of the countries where Grupo Segura operates. Grupo Segura complies with both national and international laws related to child labor. Under no circumstances do we work with children under 16 years of age and we always ensure that our suppliers and clients comply with this premise, following the guidelines set by the ILO and the regulations regarding child labor in each of the countries where we operate. At Grupo Segura we are fully convinced that work is a right, not an obligation, for this reason we condemn any type of forced labor or service that is performed against one's will and under the threat of punishment.

Respect for the people



Respect for people is a fundamental principle of our company's daily operations. The recipients of this code will ensure that each person in our environment is treated in a fair, equitable and respectful manner.

Safety and environment



We strive every day to provide a healthy and safe environment in our organization. We understand that fostering this situation creates a positive environment and benefits everyone. It is the obligation of each of our company's employees to ensure and respect the rules relating to safety and hygiene at work and to correctly use the equipment and facilities to which they have access.

Conflicts of interest and transparency



All decisions made by Grupo Segura employees must be based on the highest interest of our company and must never be based on personal interest. When we select our collaborators and suppliers, we will always do so following exclusively professional criteria and never guided by personal benefit. If, in the course of their duties, any of the Grupo Segura employees find themselves in a situation where they may have to contract the services of a collaborator and/or supplier with whom they have family and/or friendship ties, so that there may be doubts about the objectivity of this decision, they will automatically inform their immediate superior of this situation and the decision will always be made in accordance with the values of our company. The acceptance or offering of gifts, lunches, dinners, services or any other type of consideration by Grupo Segura employees towards our collaborators or on their behalf is not permitted under any circumstances, except those due to normal commercial practices or courtesy and whose value is symbolic.

2.5. ETHICS AND INTEGRITY

PRINCIPLES OF THE CODE OF ETHICS AND CONDUCT

Uses of our resources and equipment



As employees of the Grupo Segura, we have the obligation to use the resources offered to us by the company in an appropriate, responsible and efficient manner, respecting the purposes for which they are provided and exclusively for the benefit of the company. Any type of activity not intended for the benefit of the Grupo Segura, in which its resources are used, is totally prohibited.

All Grupo Segura employees who use computer equipment, telephones and the Internet must remember that this equipment has been made available to them in order to improve their performance, and must therefore be used responsibly and exclusively for professional use.

Those employees who, due to the activities they perform in our company, are responsible for managing company funds, are responsible for ensuring that they are used appropriately and efficiently, and always under authorization and following the guidelines established for this purpose.

Protection of information



Under no circumstances will any employee of the Grupo Segura disclose confidential information relating to our company to other individuals or legal entities outside the Grupo Segura. At the same time, this type of information must not be disclosed internally, unless it is necessary for the normal performance of the functions of each job. In the event of having to share confidential information with suppliers and/or clients, this will be done with the utmost responsibility and always informing your immediate superior of this situation.

Company image



The corporate image of our company is very important to us, for this reason we encourage our employees to follow and promote the values of integrity, honesty, sincerity, equality, respect and proactivity that the Grupo Segura Management tries to promote every day with the aim of making the Grupo Segura a dynamic, modern company that encourages creativity, the achievement of its goals and a sense of responsibility.

Equal treatment. Non-discrimination. Harassment



At Grupo Segura we guarantee equal treatment, respect, and non-discrimination for reasons of race, age, sex, religion, nationality and any other type of circumstances protected by law for all our employees. All of our collaborators must comply with this principle and will ensure its compliance. At Grupo Segura we pursue and report harassment in the workplace and encourage all of our employees to report any type of situation that could be considered harassment.

Corporate social responsibility



At Grupo Segura we are committed to being a socially committed company, promoting initiatives that demonstrate our commitment to CSR. Proof of this is our close collaboration with non-profit organisations, the creation of a food bank for disadvantaged groups, charity races and the existence of special employment centres for the integration of groups of mentally handicapped people into the world of work in our production plants.

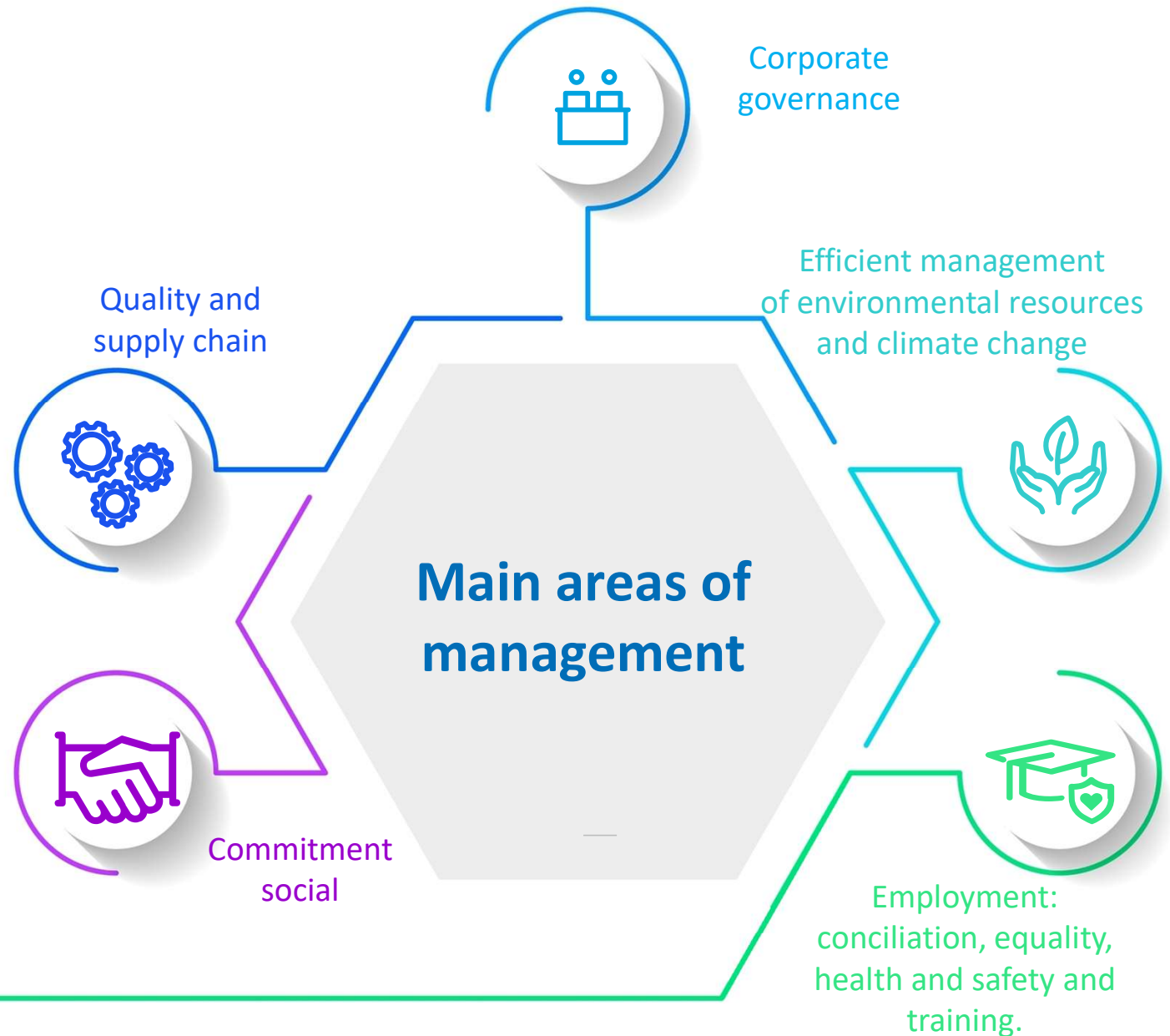
2.6. RISK MANAGEMENT

Risk Management






The governing body of Grupo Segura establishes that risk management is one of the key pillars of the Group's internal control system, and therefore of the organization's own strategy.

The Group periodically identifies, classifies and assesses potential risks that may affect all relevant business units, as well as establishes control mechanisms by assigning responsibilities derived from each of them.

The Group's risk management system enables the proactive management of identified risks, implementing both preventive and reactive measures to potential events, as well as periodic monitoring of their evolution.



2.7. MAIN FIGURES

Exercise	2023	2022	%
 Amount of turnover	252 MM€	167 MM€	50%
 International sales	65%	61%	7%
 Employees 12/31	1.264	779	+62%
 Permanent contracts 31/12	97%	91%	+6%
 Emissions (Tn CO ₂) Scope 1 + 2	7.541 tons	2,706 tons*	+178%

* Due to an improvement process of the Reporting system, the emissions data for the 2022 financial year has been updated.

The background image shows a close-up of industrial machinery. On the right, there are several large, dark, cylindrical rollers with a ribbed or corrugated surface, partially submerged in a shallow pool of water. The water is dark and reflects the light. On the left, there are various pipes, valves, and mechanical components, some of which are blurred. The overall scene is industrial and somewhat dimly lit, with a focus on the textures of the machinery and the water.

3.

What we do

3.1. PRODUCTS

Seating



Parts that make up the metal structure of the seats, such as guides, mechanisms to fix them to the body, side reinforcements and internal mechanisms.

Interiors



Clips for securing interior grab handles, various airbag parts, interior trunk parts, multiple retainers and safety anchoring systems, etc.

Bodywork



Parts of the pilot base where the headlights are inserted, the support for inserting the gear shift, and the structure for holding the spare wheel.

Engines



Engine partition separating the passenger compartment, various engine support and fastening parts, supports for engine parts, oil filter protector and diesel filter protector.

Exhaust systems



Handles and hooks for securing the exhaust pipe to the body, insertion and connection of the exhaust pipe to the engine smoke outlet, as well as hooks and fastenings to the vehicle.

3.2. SOLUTIONS



3.3. SUSTAINABLE INNOVATION

Grupo Segura has **historically and decisively invested in innovation** . The company works to bring our clients' products to life, helping them develop the best solutions, offering them sustainable and environmentally friendly products.

In each of the Group's production plants, projects are born from the needs of our clients, and together with the different departments they become a reality, **systematizing the innovation processes** and applying the necessary methodologies based on them.

This is why engineering, tooling construction, supplier selection, quality control and logistics are closely intertwined in our procedures.

This all-encompassing approach guarantees maximum safety, not only in terms of product quality, but above all in terms of the profitability and sustainability of production.

At Grupo Segura we know that **innovation is the path to success** and that is why:

- We conceive our products from the point of view of the **most demanding customer** .
- We take into account the needs of our customers in relation to **quality** of our **products** .
- We strive to learn how we can **positively influence** in quality in our respective **areas of work** .

The Group's commitment to sustainability, reducing its CO2 footprint and its global ESG plan received a boost thanks to its collaboration with Arcelor Mittal during the 2023 financial year. During the 2023 financial year, Grupo Segura marked a milestone in its sustainability roadmap by **achieving the carbon neutral challenge by stamping and painting a “Green Piece” for the first time in the Group.**

The “Green Piece” was stamped using an Arcelor Mittal steel called XCarb[®] that has a high level of **recycled material and its manufacturing process uses 100% renewable energy with a 76% reduction in CO2 compared to conventional steel.** The challenge was to manufacture the piece with the same quality guarantee and without parameter changes.

3.4. ENVIRONMENT

In a global context, **climate change is identified as one of the main risks to the well-being of humanity and the planet** itself, being one of the key factors in the United Nations Sustainable Development Goals. The automotive industry is directly related to the problem of climate change due to the contribution of the automobile to greenhouse gas emissions.

Grupo Segura, as a member of this sector, **is aware of the need to conserve and protect the environment**, assuming the commitment to prevent and minimize the environmental impacts derived from the stamping, welding and assembly activities of metal parts for the automotive sector.

In this context, the management of Grupo Segura **is committed to aligning environmental management with quality management and occupational risk prevention**, as well as with the organization's strategies, establishing environmental objectives and goals, assigning responsibilities, resources and execution deadlines, all of this always based on continuous improvement and sustainable development, thus reducing the environmental impact of the activities.

Grupo Segura has an **environmental policy aimed** at:

- ✓ Comply with applicable environmental legislation and regulations, and with other requirements arising from the needs and expectations of its stakeholders.
- ✓ Prevent pollution by using the most appropriate technology in order to reduce, as far as possible, discharges and emissions, as well as prevent the generation of waste, ensure its recovery and preserve the consumption of natural resources.
- ✓ Train and raise awareness among employees/suppliers/customers in order to promote their environmental commitment.
- ✓ Exercise a positive, responsible and honest attitude towards the community and promote collaboration with interested parties, using the material and human resources at their disposal.
- ✓ Promote and allocate resources for the efficient use of energy consumption, in an environment of sustainable development and reduction of greenhouse gas emissions and other polluting substances.







ISO 14001

With the aim of continually advancing in its commitment to continuous improvement and pollution prevention, **Grupo Segura monitors its activities periodically through an environmental management system** that complies with the ISO 14001 standard and is implemented in the manufacturing plants: Almussafes I and II, Vigo, Hungary and Germany.

3.4. ENVIRONMENT

Main energy indicators

Exercise	2023	2022	%
 Emissions (Tons CO ₂) Scope 1 + 2	7.541 tons	2,706 tons*	+179%
GHG Emissions Intensity (Tn/Pieces produced)	0.036	0.021	+6%
 Electricity consumption (Mwh)	16,617 MWh	11.415 MWh *	+46%
 Gas consumption (Mwh)	7.157 MWh	6.411 MWh *	+12%
 Diesel consumption (litres)	47.918 liters	22.444 liters	+114%

ISO 14001

In this management system, the Group's environmental performance is analysed taking into account all stages of the product life cycle, with **environmental impacts being periodically monitored and measured using indicators that allow the performance of each plant to be compared and improved**. By monitoring and controlling these impacts, Grupo Segura regularly implements best practices to make manufacturing processes more sustainable.



During the 2023 financial year, **the resources allocated by the Group to the prevention of environmental risks amounted to 294 thousand euros**, mainly derived from the **investment in new photovoltaic panels** (55 thousand euros in the 2022 financial year).

Grupo Segura is aware that there must be concern related to CO₂ emissions and what can be done to minimise the contribution to this cause. Energy and fuel consumption is directly related to CO₂ emissions, which is why **the Group is always seeking improvements, taking actions such as carrying out energy audits, monitoring and periodically analysing consumption in the facilities, acquiring knowledge, implementing corrective actions and best practices**, as well as establishing objectives and ensuring that there is active participation at all levels of the organisation.

* Due to an improvement process of the Reporting system, the emissions, energy and gas data for the 2022 financial year have been updated.

3.4. ENVIRONMENT

Main water consumption by type



Exercise	2023	2022	%
 Municipal (m3)	9.768 m3	6,476 m3*	+51%
 Industrial (m3)	34,168 m3	26,924 m3*	+27%



Reduction in water consumption

Measures to prevent or reduce water extraction include the reuse of the effluents generated. To this end, the Group has a closed system for the recirculation of the cooling water generated.

Main raw materials consumed

Exercise	2023	2022	%
 Steel (tons)	81,603 tons	50,261 tons	+62%
 Aluminum (tons)	931 tons	441 tons	+111%



Sustainable materials

In recent years, the Group has begun to work with stainless steel, which is a 100% recyclable material with a long service life and greater environmental performance. In addition, aluminium consumption is being promoted to the detriment of steel in order to focus on lightweighting of parts and aluminium technology. As regards packaging materials, almost all of the Group's packaging is returnable and belongs to the customers.

* Due to an improvement process of the Reporting system, the water data for the 2022 financial year has been updated.

3.4. ENVIRONMENT

Circular economy



Grupo Segura understands that the **transition from a linear to a circular economy is a key step in improving and caring for the environment**, as it entails a considerable reduction in waste through optimal use of available resources.

Grupo Segura **does not carry out any waste treatment at any of its facilities**. Waste **is generated, stored and transported by authorised managers who treat and eliminate it in accordance with current legislation**.

In this context, in relation to waste management, hazardous and non-hazardous waste are stored separately, in suitable containers and under appropriate conditions, with each container having an identification label with the main information necessary to ensure proper segregation, such as the name, code and pictogram referring to each type of waste. In addition, each department has a visual board on the wall, so that everyone can remember how and where to manage the waste generated.



Main recoverable non-hazardous waste

Exercise	2023	2022	%
 Scrap (tons)	28,533 tons	21,942 tons	+30%
 Other waste (tons)	1,215 tons	1,038 tons	+17%

As regards the Group's **effluents**, they all **comply with the applicable legal requirements** and do not represent a risk of contamination. All the parameters monitored are below the limits established by regulations.

In the corresponding Spanish plants, there is a **wastewater treatment plant for sanitary water**, thus ensuring that this effluent reaches the sewerage network with improved quality parameters.

In Hungary, the plant's effluents go directly into the wastewater network, which is owned by the industrial park where it is located. The industrial park carries out regular monitoring and control of the wastewater.



Other waste

- Recoverable non-hazardous waste: 827 and 784 tonnes, respectively, in 2023 and 2022
- Non-hazardous non-recoverable: 7 and 8 tons, respectively in 2023 and 2022
- Recoverable hazardous waste: 260 and 71 tons, respectively, in 2023 and 2022
- Non-recoverable hazardous waste: 121 and 175 tonnes, respectively, in 2023 and 2022



4.

Our
stakeholders

4.1. RELATIONSHIP WITH STAKEHOLDERS AND MATERIAL ASPECTS

Stakeholders

During the 2023 financial year, **Grupo Segura has carried out a MATERIALITY ANALYSIS in accordance with the GRI standard**, considering the alignment of its strategy with the Sustainable Development Goals (SDG) and the degree of compliance with the requirements of Law 11/2018. This analysis facilitates the identification and prioritization of the most relevant issues for the Group and its stakeholders, taking into account their significant economic, environmental and social impacts. These impacts influence the assessments and decisions of stakeholders, where the term "impact" encompasses both the effects of the organization on the economy, the environment and society (positive or negative), as well as the effects of stakeholders on the organization.

Grupo Segura **consolidates its commitment to an open and continuous dialogue with its stakeholders with the aim of providing them with value through an open and participative attitude that is a pioneer in the sector**. By promoting this dialogue in its business strategy, it produces improvements in the competitiveness and quality of its products and services.

Stakeholders are an important pillar in the success of the organization and therefore **the Group continuously strives for effective engagement in order to obtain their important input and concerns**. The Group seeks to build and develop transparent and trust-based solutions with all its stakeholders, respecting their views, key expectations and concerns when developing business strategies.



Grupo Segura engages regularly with stakeholders through the stakeholder engagement process, for which it has multiple communication channels. Detailed stakeholder engagement helps define key material issues, which are clearly expressed in business decisions and future aspirations.

4.1. RELATIONSHIP WITH STAKEHOLDERS AND MATERIAL ASPECTS

Areas and material aspects

In this context, the Group has carried out an exhaustive **stakeholder participation process (engagement)**, actively involving employees, customers, suppliers and shareholders, in order to ensure that its strategies and operations reflect the needs and expectations of all relevant parties.

This commitment is implemented with the aim of **identifying and prioritising key issues that affect both the organisation and its stakeholders**, enabling more effective management of risks and opportunities.

Initially, a total of 25 material topics were considered, selected after an exhaustive analysis by SASB (Standards for Sustainable Accounting and Reporting Board) and MSCI (Morgan Stanley Capital International), as well as by comparison with similar companies and by assessing client requirements. Following an assessment and impact analysis of each of the 25 topics, the material topics with a high degree of relevance are identified (see next slide).



4.1. RELATIONSHIP WITH STAKEHOLDERS AND MATERIAL ASPECTS

Areas and material aspects

Area	Material theme	Description
G	Good corporate governance	Implementation of practices and structures that promote transparency, accountability and equity in decision-making within the organization.
S	Human capital development	Investment in programs and policies that promote professional growth, training and employee well-being, thus contributing to the sustainable development of the company.
G	Ethics and compliance	Adoption of ethical and legal standards in all business operations to ensure integrity, legality and respect towards all stakeholders.
E	Promoting initiatives to combat climate change	Implementation of actions and projects aimed at reducing greenhouse gas emissions and mitigating the impacts of climate change on the company and the community.
E	Management of greenhouse gas emissions	Implementation of measures to measure, monitor and reduce greenhouse gas emissions produced by the company's operations and activities.
E	Energy management	Implementation of practices and technologies to improve energy efficiency and promote the use of renewable energy sources in the company's operations.
E	Waste and hazardous materials management	Implementation of policies and processes to minimize waste generation, properly manage the waste generated and reduce the environmental impact of hazardous materials used by the company.
G	Responsible supply chain management	Establishment of criteria and practices that promote transparency, ethics and respect for human and environmental rights throughout the company's supply chain.
E	Product carbon footprint	Measurement of the environmental impact associated with the production, distribution and consumption of a product, with the aim of identifying areas for improvement and reducing greenhouse gas emissions.
S	Promoting diversity in all its forms	Implementation of policies and practices that promote diversity and inclusion in the workplace, valuing and respecting cultural, gender, ethnic, age, and other differences.
S	Labor relations - health and safety	Promoting a safe and healthy work environment, ensuring compliance with occupational health and safety regulations and encouraging the active participation of employees in the prevention of occupational risks.
S	Respect for human rights	Commitment to respect and protect human rights in all company operations and activities, avoiding any form of discrimination, abuse or exploitation.
G	Fiscal responsibility	Compliance with tax obligations in a transparent and ethical manner, contributing to the socioeconomic development of the communities where the company operates.
S	Product safety and quality	Guaranteeing the safety and quality of the products and services offered by the company, complying with established safety and quality regulations and standards.

4.2. OUR EMPLOYEES

The Grupo Segura **team of professionals is made up of highly qualified** people , **passionate about doing things well and exceeding customer expectations at all times** . Creativity and the contribution of new approaches and different points of view from any member of the Group are always welcome.

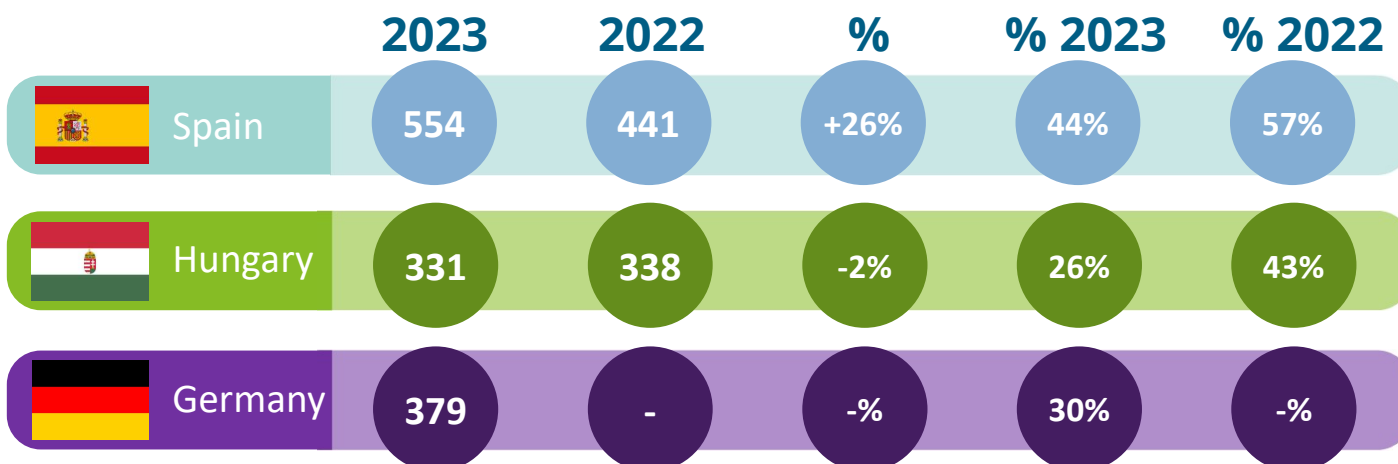
Grupo Segura trusts in the **capabilities of its employees** , in the **diversity of talent** , in the **vocation for growth and in internationalisation** as a guarantee for the future, which is why it always understands professional relationships as a long-term alliance in which everyone benefits. In this context, the Group offers its employees **job stability** and a **motivating professional project** where they can develop and learn continuously.

One of the Group's main objectives is to **create an inclusive organisational culture** that embraces and encourages diversity to help all of its professionals reach their full potential. This implies the need for forward-looking employment management, bearing in mind that the current market requires professionals capable of working **in a collaborative, dynamic, diverse and flexible environment** .

In this context, a differential success factor is the **ability to develop qualified professionals , capable of taking on challenges and responsibilities** . Grupo Segura adapts to the requirements and demands that, from the perspective of talent management, the automotive sector poses.



In line with the above, Grupo Segura sees talent as one of its main assets, and therefore pays special attention to its development in all areas of the organization. It also encourages the **creation of work environments** that allow employees to develop their professional qualities and grow within the organization by relying **on versatile professionals with an international vision and innovative capacity** .

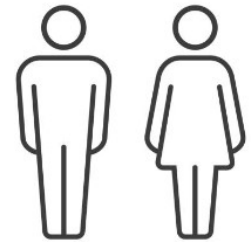
Number of employees at December 31 by country






4.2. OUR EMPLOYEES

Number of employees at December 31 by gender

	2023	2022	%	% 2023	% 2022
 Men	957	569	+68%	76%	73%
 Women	307	210	+46%	24%	27%





Number of employees at December 31 by age

	2023	2022	%	% 2023	% 2022
 < 25 years	70	41	+71%	6%	5%
 25-45 years	590	409	+44%	47%	53%
 > 45 years	604	329	+84%	48%	42%





4.2. OUR EMPLOYEES

Number of employees at December 31 by type of contract

	2023	2022	%	% 2023	% 2022
 Indefinite	1.203	707	+70%	95%	91%
 Temporary	61	72	-15%	5%	9%



Average number of employees by type of workday

	2023	2022	%
 Complete	84%	99%	-15%
 Partial	16%	1%	1500%



4.2. OUR EMPLOYEES

Human resources policies

Attracting, developing and retaining talented candidates and employees is a key objective for Grupo Segura . The Group is convinced that, through the development of people, it will become an increasingly efficient, productive and competitive organisation, consolidating the Group's leadership, based on the value and contribution that each employee makes.

Grupo Segura's **human resources policy** is **based** on its code of ethics and conduct, whose main **values** are **integrity, honesty, sincerity, equality, proactivity, and respect for people** .

also **offers** many opportunities to acquire relevant **experience during internships** , and **collaborates** prominently **with universities and professional associations** to carry out the final project or dissertation. Students are well looked after by the Group, and have opportunities to participate and acquire valuable knowledge for their professional future.

The **working hours and schedules** of Grupo Segura are **determined by the collective agreement applicable in each situation** , as well as by production needs.

In Spain, the working day for the years 2023 and 2022 has been set at 1,744 hours of effective annual work for full-time employees. For part-time employees, a percentage reduction is applied, in proportion to the contractually agreed working day.

Any decision to substantially modify working conditions is notified to the affected worker and his or her legal representatives at least fifteen days before the date of its effectiveness.

As regards the organisation of working time, although **there is currently no common policy** establishing measures for employees to **disconnect from work** , **the Group tries to facilitate** , as far as possible, **the reconciliation of work and family life** for the people who work for it.



4.2. OUR EMPLOYEES

Labor relations

The **remuneration model** applicable in general to the Grupo Segura workforce is materialized through two different elements:

- **Fixed remuneration** , based on the provisions of the applicable collective agreement, which take into account the level of responsibility, the functions performed and the professional career of each employee, the principles of internal equity and the value of their function, constitutes a relevant part of total compensation. The granting and amount of fixed remuneration is based on predetermined objective and non-discretionary criteria.
- **Variable remuneration** consists of payments or benefits in addition to fixed remuneration, which revolve around variable parameters. This remuneration is generally linked to the achievement of previously established objectives.

The remuneration policy of Grupo Segura promotes **equal treatment between men and women, which does not establish or encourage salary differentiation** . The remuneration model rewards the level of responsibility and professional career, ensuring internal equity and external competitiveness.

Additionally , and in order to consolidate Grupo Segura's commitment to its employees, its work centres offer different **benefits** depending on the budget, type of work carried out and the agreements reached, **such as free bus transport, social activities, events** , etc. The aforementioned benefits are reviewed annually to ensure that they remain valuable and competitive in line with the Group's policies.

The **collective agreement for the industry, technology and services of the metal sector in Valencia and the general collective agreement for the chemical industry are the reference agreements for all the Group's productive companies in Spain** . Currently, 100% of the Group's employees in Spain are covered by the aforementioned collective agreement (same situation in 2022). In relation to the rest of the countries, jobs are not subject to collective agreements, although the labour regulations determined in each of the territories apply.



4.2. OUR EMPLOYEES

Safety and health



Grupo Segura assumes as one of its fundamental commitments the comprehensive protection of the health of its employees. The Group's commitment to safety and health at work is transmitted to the different interest groups through its culture.

Grupo Segura Management, aware that any activity may affect the safety and health of workers or third parties, **manages occupational health and safety in accordance with the following principles** :

- ✓ Promoting and encouraging an internal culture of continuous improvement at all levels of the organization, training, involving and making staff responsible, through information, consultation and participation of all members of the organization in the planning and implementation of preventive activities. To this end, specific objectives are established as well as their periodic review, ensuring the availability of the necessary resources to meet these objectives.
- ✓ Planning and carrying out appropriate preventive activities to prevent work accidents and occupational diseases.
- ✓ Complying with applicable legislation and regulations, as well as with other requirements that Grupo Segura subscribes to with its interested parties.
- ✓ Evaluating the evolution of occupational health and safety in order to ensure the maintenance and continuous improvement of its management systems.

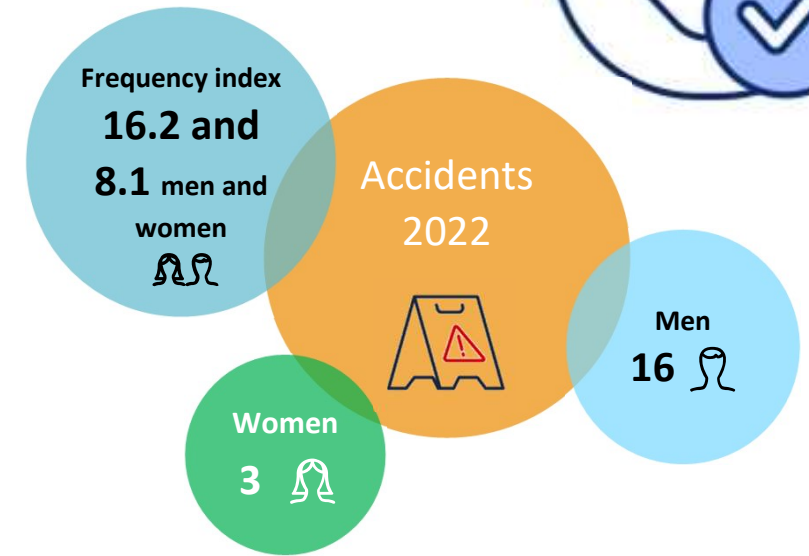
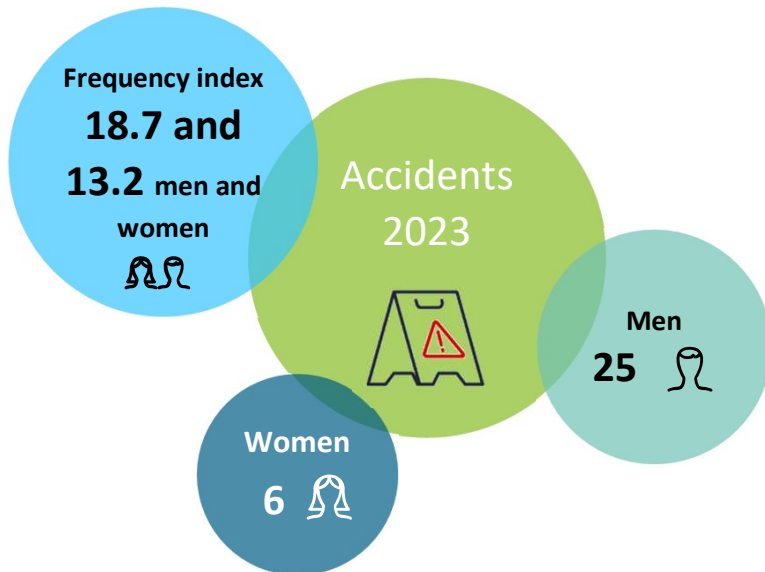


Grupo Segura employees have the right to actively participate in matters related to the prevention of risks at work, for which the representative channels established by law in the regulations on the prevention of occupational risks will be available.

Each Grupo Segura workplace has its own health and safety committee, made up in 2023 and 2022 of prevention delegates and company representatives established by regulations, with 100% of workers represented on committees. During 2023 and 2022, quarterly meetings were held to discuss, among others, aspects related to occupational risk prevention policies, as well as formal agreements with unions.

4.2. OUR EMPLOYEES

Health and safety indicators



Hours of absenteeism

The total number of hours of absenteeism during the 2023 financial year amounted to 125,636 hours (88,462 hours in the 2022 financial year).



Occupational diseases

No cases of occupational disease have been reported during the 2023 financial year (one case, a man, of occupational disease in the 2022 financial year).



The Health and Safety Department continuously produces 8D risk management reports, with the collaboration of the different departments and an external expert in the field to determine the correct cause, the issues initially considered, as well as short and long-term corrective actions.

4.2. OUR EMPLOYEES

Training

Grupo Segura believes that **investing in employee training and development** will result in people who are more committed and motivated in their work, and is also a **key aspect for maintaining the success of the organization** in the future. The Group focuses on the development of knowledge and skills, as well as leadership and management capacity. Directors and managers assume the commitment, together with the employee, to ensure the growth and development of the latter through training and development.

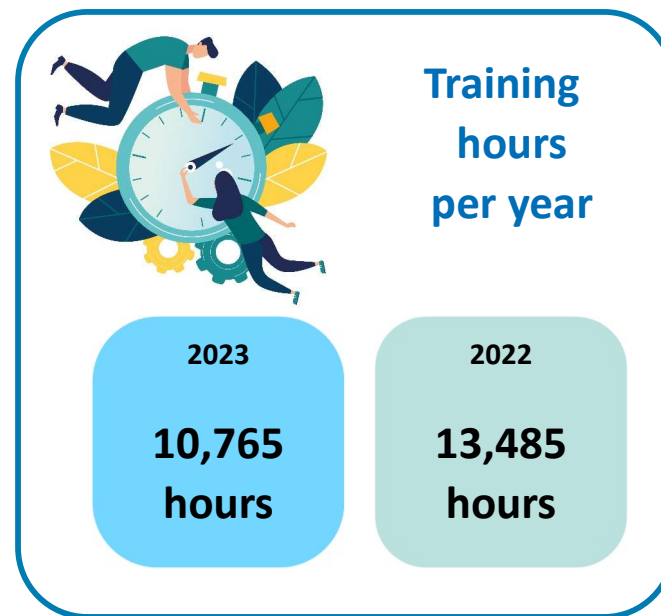
In this context, **the Group develops career plans linked to talent management and development**, in order to ensure that it has the right people in the right places. This connection not only reinforces the Group's competitiveness as an employer, but also strengthens its customer service capacity, which contributes to business growth.

In line with the above, **employee training at Grupo Segura is a key element in the human resources strategy**, since the preparation and performance of professionals provides a differential value as an organization. For this reason, **they have actions and programs adapted to each job position and their different levels of experience**, to which must be added numerous specific and flexible actions aimed at informing and updating on the latest developments.

In this regard, **each year, the Group prepares a training plan** from human resources that is adapted to the concerns expressed by the different departments of the staff, as well as the guidelines of the Management, ensuring that the scope of the courses reaches all employees.

The Group places special emphasis on **courses aimed at integrating employees into the organisation, languages, product updates and those related to risk prevention and emergency actions**. Specifically, most of the face-to-face courses are aimed at continuous training for staff specialisation and improvement, with the aim of learning about **new technical and product developments, learning the new administrative and management processes implemented** and, in general, improving skills for carrying out different tasks and responsibilities.

In addition, the Group carries out a performance evaluation of employees in each department at least annually, obtaining useful conclusions to be able to continuously improve.



4.2. OUR EMPLOYEES

Equality

Grupo Segura declares its commitment to the establishment and development of policies that integrate equal treatment and opportunities for all its employees, without directly or indirectly discriminating on the basis of gender, ideology, race, age, social origin, as well as the promotion and encouragement of measures to achieve real equality within the organization by establishing equal opportunities between men and women as a strategic principle of its corporate and human resources policy, in accordance with Organic Law 3/2007, of March 22, for effective equality between women and men and Royal Decree Law 6/2019, of March 1, on urgent measures to guarantee equal treatment and opportunities between women and men in employment and occupation and Royal Decree 902/2020, of October 13, on equal pay between women and men, and in order to guarantee equal pay and ensure the transparency and monitoring of said pay system.

In each and every area in which the activity is carried out, from selection to promotion, through salary policy, training, working and employment conditions, occupational health, work time management and conciliation, the principle of equal opportunities between women and men is assumed.

The aforementioned principles are put into practice by Grupo Segura through the implementation of a manual of measures aimed at guaranteeing equality in the Group in the various areas of activity. **Main measures adopted in each of the cited areas** are as follows:

- **Selection, hiring, promotion and development**: the Group's guiding criteria and principles are the inclusion in job offers of an express commitment to apply a principle of absolute equality of opportunity, avoiding sexist language and evaluating candidates with clear and objective criteria free from stereotypes and prejudices that may lead to bias in the selection process.
- **Training and communication**: the group is governed by providing access to training to all its employees without making any distinction based on gender, and by ensuring that employees are invited to courses in full compliance with the principle of equal treatment and opportunities between women and men.
- **Conciliation**: The Group applies the measures and initiatives provided for by law in terms of work-life balance, as well as other business practices that contribute to a more balanced distribution of family responsibilities and flexibility.
- **Remuneration and equality policy**: Grupo Segura carries out a review of its employees' remuneration in order to guarantee that there are no salary differences when it comes to remunerating women and men for the same work or work of equal value.
- **Harassment**: Grupo Segura expresses its deepest rejection of any undesirable behaviour of a sexual nature or connotation, as well as any conduct that constitutes moral harassment at work, and undertakes to collaborate closely, effectively and in good faith to prevent, detect, correct and punish any type of conduct that constitutes sexual harassment, moral harassment or harassment based on sex.



4.2. OUR EMPLOYEES

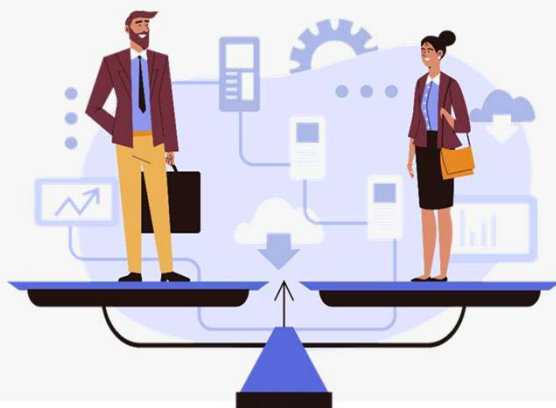
Equality

Respect for the dignity and privacy of individuals, the fight against all forms of discrimination, the promotion of effective equality between women and men, the guarantee of safety and health and physical and moral integrity, constitute fundamental rights of all employees of the Group.

During the 2022 financial year, the 2022-2026 **equality plans** of the Group companies, Balpa Sistemas de Gestión Empresarial, SL and Matricería y Estampación F. Segura, SLU, were approved, through which **a formal commitment is established linked to the establishment and development of policies that integrate equal treatment and opportunities between women and men**.

The Group also has a procedure **for preventing and responding to sexual and/or gender-based harassment**. The objective of this procedure is to facilitate and guide people in knowing and understanding what sexual harassment and gender-based harassment are, how to prevent it and what are the effective ways to protect and respond within the Group. During the 2023 financial year, **more than 300 hours of equality awareness training were provided to plant and office staff**.

During the years 2023 and 2022, **no relevant risks have been identified in the area of equality and human rights, nor have any complaints been received in relation to them**.



Accessibility

For **Grupo Segura, the integration of people with diverse abilities in the labour market is important both from the point of view of human rights and from the economic perspective**, leading to equal opportunities and higher employment rates. Grupo Segura works in favour of this integration, offering jobs and working hand in hand with special employment centres.

At December 31, 2023, Grupo Segura had 22 people with different abilities (9 people at the end of the 2022 financial year). In this context, Grupo Segura supports the labor integration and incorporation of people with disabilities into the labor market.



4.3. OUR CUSTOMERS

In the competitive automotive sector, customer collaboration is a key success factor. **Grupo Segura puts all its effort into achieving customer satisfaction** throughout the entire product development process, from the initial engineering concept, through the manufacturing process in compliance with the required quality requirements and ending with the fulfillment of orders on time.

We provide service to any plant in the world, and for our main clients we have a team of resident engineers who work permanently at the client's premises, supporting design, industrialization and prototype tasks.

The distribution of **turnover by geographical markets** during the years 2023 and 2022 is as follows: national (€88 million in 2023 and €65 million in 2022), CEE (€150 million in 2023 and €94 million in 2022) and export (€14 million in 2023 and €8 million in 2022).

Grupo Segura works for the main automobile manufacturers, highlighting among our **most relevant clients** the following:



4.3. OUR CUSTOMERS

Quality management system

In the highly competitive automotive sector, a **"partner" relationship with customers is a key success factor**. The quality policy and objectives of Grupo Segura are the stated intention of our Senior Management to guide the organization and management of the same according to a **management system that seeks compliance with requirements and continuous improvement focused on the satisfaction of customers, the organization itself and third parties involved**.

The **quality management system is based on four international standards** which, combined, help the Group achieve **best practices** in the design, manufacture and supply of automotive products:

- ✓ **IATF 16949:** Defines fundamental quality management system requirements for automotive suppliers, providing continual improvement, emphasizing defect prevention, providing industry-specific requirements and tools, and reducing variation and waste in the supply chain.
- ✓ **ISO 14001:** focuses on helping to manage and identify environmental risks that may occur internally in the company while it carries out its activity.

Customer Service

Grupo Segura has an operating procedure on external non-conformity treatment that establishes a system for receiving, handling, addressing and resolving claims and complaints that customers may submit.

Complaints or claims are considered non-conformities detected by the client. Based on the study of these by the departments involved and depending on their importance or repetition, corrective actions may be taken. Periodically, within the process, a study will be carried out of the incidents received, accepted and rejected by type in order to determine trends in them and possible improvement actions.

The volume of claims received during the years 2023 and 2022 from clients and accepted for processing by Grupo Segura has not been significant in relation to the total volume of operations.

During the years 2023 and 2022, Grupo Segura has not received any fines or sanctions for non-compliance with regulations related to consumer health and safety aspects linked to its products.



4.3. OUR CUSTOMERS

Information Security Policy



In response to a new technological environment where the convergence between information technology and communications is facilitating a new paradigm of productivity for companies, Grupo Segura is highly committed to maintaining a competitive service, where the development of good practices in information security is essential to achieve the objectives of confidentiality, integrity, availability and legality of all managed information.

Consequently, Grupo Segura defines the following **application principles to be taken into account within the framework of the Information Security Management System (ISMS)**:

- **Confidentiality** : the information processed by Grupo Segura will be known exclusively by authorized persons, after identification, at the time and by the authorized means.
- **Integrity** : the information processed by Grupo Segura will be complete, accurate and valid, its content being that provided by those affected without any type of manipulation.
- **Availability** : the information processed by Grupo Segura will be accessible and usable by authorized and identified users at all times, guaranteeing its own persistence in the event of any anticipated eventuality.
- **Legality** : Grupo Segura will guarantee compliance with all applicable legislation or contractual requirements and, specifically, current regulations related to the processing of personal data.

The Grupo Segura Management Committee assumes the responsibility of supporting and promoting the establishment of the organizational, technical and control measures necessary for compliance with this information security policy, as well as providing the resources necessary to resolve, as quickly and effectively as possible, any non-conformities and information security incidents that may arise, and the implementation of the necessary measures to ensure that these do not occur again.

This policy shall be maintained, updated and fit for purpose, aligning with the organization's risk management context. For this purpose, it shall be reviewed at planned intervals or whenever significant changes occur, to ensure that its suitability, appropriateness and effectiveness are maintained.

Similarly, to manage the risks faced by Grupo Segura, a formally defined risk assessment procedure is established.

4.3. OUR CUSTOMERS

Digitalization and information systems

Grupo Segura is strongly committed to **digital transformation** . For this reason, it is carrying out important technology projects, both in Spain and Hungary, that aim to **digitalize operations** . As an indication, in the first phase of the Segura 4.0 project, the following actions were addressed:

- Digitalization of plant operations through the implementation of MAPEX.
- Intelligent programming and planning using PREACTOR.
- Logistics and warehouse management through the development and implementation of CEESI WMS
- Implementation of S4 Hana Cloud Business Management System.
- Design, development and implementation of a proprietary application and data integration system in the Cloud – KUMO

During the 2022 financial year, the Group received the **award for the best Industrial Cloud platform at the annual Nunsys Convention, for the KUMO** project for application integration through Cloud technology.

Grupo Segura has the **TISAX certification** , which certifies a security control for the exchange of information and in any of the operations. This is an information registry which follows a joint procedure for evaluation and secure exchange of information. The registry is part of the ENX Association (European information exchange network), which allows for secure exchanges of data relevant to the development, purchasing and control processes of automotive production.

Innovation

In addition, in 2023, the company's innovation strategy has been met, laying the groundwork for the development and supply process of large assemblies. The objective is **to provide the Grupo Segura with the necessary knowledge to develop the approach to manufacturing lines that allow it to offer large assembled assemblies in any of the plants** .

These assemblies can be battery boxes, subframes , cross car beams or any other type of assembly that is assembled by welding processes or mechanical processes such as clinching .

During the 2023 financial year, various fairs were attended, such as the Irún welding fair, the Bilbao Biennial, Metal Madrid or BlechExpo in Stuttgart, incorporating a competitive surveillance system based on a commercial feed aggregator (feedly).



4.3. OUR CUSTOMERS

Certificates and awards



Q1 Preferred Quality Award, FORD MOTOR COMPANY
1989



NOVA Technology Award
1998



SEAT FORMEL Q
1999



NOVA Best Company Award
2003



Award for business success in the Valencian Community
2008



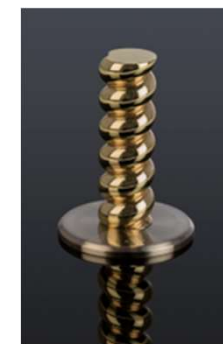
World Excellence Award Gold, FORD MOTOR COMPANY
2012



World Excellence Award Silver, FORD MOTOR COMPANY
2013



JAGUAR LAND ROVER Quality Award
2014



FEMEVAL Award for Business Excellence
2015

4.4. OUR SUPPLIERS

Grupo Segura believes that business success is defined by well-managed relationships with customers and suppliers. Managing relationships with suppliers also includes the added value that the human aspects of the business can bring to operations, respecting the following fundamentals: two-way, open and effective communication, mutual respect and willingness to consider the needs and opinions of the other party, impartiality in negotiations, building trust so that innovative ways of working can be sought and problems can be solved together, as well as flexibility to meet the needs of both parties.

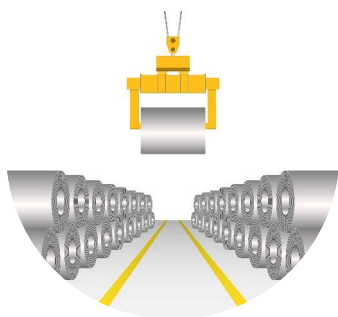
Each of the elements that come into play in the Group is sought to achieve excellence in the final product, which is, ultimately, the letter of introduction to its customers. These components are sought in the best suppliers, those who, in turn, give their best to contribute to the sustainable and responsible growth of the Group.

The Group's **purchases** in order to **meet production needs** are carried out in two ways: **according to the needs of the clients**, in which the client sets the price and the supplier from whom to buy the materials **and open market purchases** in which at least three clearly presented offers are requested and negotiations are carried out on a quantity basis. To avoid supply risks, normally 60% of the needs are covered by one supplier and 40% by another.



The Group's **linked purchases with productive aspects** are divided into **three** main groups:

- **Raw materials and components** : This is the largest group in which raw materials are purchased annually, setting a coverage price for the following year in order to avoid fluctuations. Regarding components, as there are fewer suppliers and the sizes of the parts are smaller, the price is not set annually, but is negotiated according to needs.
- **Tooling, gauges and prototypes** : the tools acquired to mold the parts are divided between those made of steel, used in the final production of the parts, and those more basic and rudimentary, used for initial prototype testing.
- **Subcontracting** : Subcontracting focuses on external welding, painting and finishing sub-processes.



In general, all of the Group's **suppliers of raw materials, components and subcontracting are European.**

4.4. OUR SUPPLIERS

In Spain, although there are a large number of foreign suppliers to meet production needs, the majority of the Group's budget is allocated to local suppliers. In Germany, there is a large base of local suppliers that allow supplies to be managed efficiently. In Hungary, as there is a lack of suppliers and distribution centres, negotiations are carried out with those closest to the area, especially in Romania and Slovakia. The economic value of purchases made in Spain during the 2023 financial year amounted to 101 million euros (52 million euros in the 2022 financial year).



In addition to price , delivery efficiency and part measurements , Grupo Segura's decision-making process is based on suppliers' concern for social and environmental criteria . In addition, the Group has established a purchasing policy that defines the general purchasing and contracting conditions.

Within the Group's model, **the approval of new suppliers and the continuous review of their quality is part of the control and audit processes that Grupo Segura carries out .**



In the aforementioned context, **at Grupo Segura we demand from our suppliers the same standards that characterize us as an organization .**



4.5. COLLABORATION WITH SOCIETY

Society

For Grupo Segura, **sustainability is understood as permanence over time**, and to achieve this, it is necessary to respond to the expectations that society and the people around it have of the Group. For this reason, **the Group pursues economic, environmental and social objectives in equal measure**.

The Group is committed to ensuring that the activities it carries out have a positive impact on the society in which it operates, establishing a good relationship with the environment through various active initiatives for the constant pursuit of these goals that are so important today.

Grupo Segura is committed to everything that being socially responsible entails. **The activity is carried out in an environment that must be respected, in a society to which a good part of what is given to it every day must be given back, and in a state to which contributions must be made with taxes and contributions**.

In this context, as an organization in continuous growth with the possibility of impacting lives positively, the Group is aware of social responsibility. Among other actions, Grupo Segura has been working to align the core business with philanthropic campaigns to benefit those in need.



Grupo Segura maintains ongoing relationships with local community stakeholders due to its strong commitment to **actively support the local community where its facilities are located**. In this regard, **plant managers are local personnel and in Spain, most suppliers are local**.

The Group attends job fairs annually, an example of this is the participation in job fairs of the Valencia Chamber of Commerce, Valencia City Council, Polytechnic University of Valencia, in order to establish a relationship with the labor market and with potential candidates in search of employment and training opportunities, maintaining collaboration agreements with various institutions. In addition, during 2023 it received visits from the Caxton school in Valencia and the Cumbres school.

Periodically, within the diversity and outreach programme promoted by management in different forums, the importance of the Hungarian plant in Szolnok for the Segura Group has been mentioned, as well as how this has been the first impetus for the Group's internationalisation.

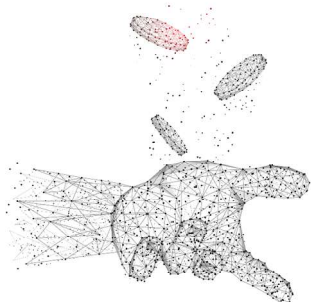
4.5. COLLABORATION WITH SOCIETY

Partnerships and sponsorships

Grupo Segura **participates and collaborates with the community by promoting sports, cultural and charitable activities** . It also encourages social contribution through collaborative initiatives with non-profit groups or entities with the commitment to assess the potential impacts and risks inherent to the activity that may affect society .

In relation to the **associations and entities in which the Group participates, the following could be highlighted** , among others:

- Asociación Valenciana de Empresarios (AVE)
- Asociación Valenciana de la Industria de la Automoción (AVIA)
- Confederación Empresarial Valenciana (CEV)
- Federación Empresarial Metalúrgica Valenciana (FEMEVAL)
- Confederación Valenciana de la Pequeña y Mediana Empresa (PYMEV)
- EGM Juan Carlos I Almussafes
- Asociación de empresarios de A Pasaxe (AEPA)
- Club Para La Innovación De La Comunidad Valenciana
- Asociación de Investigación Metalúrgica Del Noroeste (AIMEN)
- Instituto Tecnológico de la Energía (ITE)
- Instituto tecnológico metalmecánico, embalaje y afines (AIDIMME)
- Federación Española de Familias de Cáncer Infantil (FEFCI)
- Asociación Española Contra el Cáncer (AECC)
- Fundación Espurna
- MEPS Internacional, LTD
 - Comunidad de montes V.M.C de Vinci
 - Fundación AERCE
 - Fundación Valenciana Premios Rei Jaume I
 - Universitat Politècnica de Valencia (UPV)



The amount of donations made by Grupo Segura during the 2023 financial year was seventy-seven thousand euros (forty-two thousand during the 2022 financial year).

4.5. COLLABORATION WITH SOCIETY





Tax contribution

The Group's tax strategy is fundamentally aimed at **ensuring compliance with tax regulations and all tax obligations in each of the jurisdictions in which it operates**, all within the framework of respect for the corporate principles of integrity, transparency and the pursuit of social interest. In this regard, Grupo Segura is committed to maintaining a relationship of cooperation with the various public administrations.





Committed to the responsible payment of taxes and respecting in all cases the local tax regulations in each of the countries where Grupo Segura carries out its activity, **the principles that govern the Group's tax strategy and the good practices that derive from them are the following** :

- ✓ Adoption of the necessary measures to ensure the reduction of significant tax risks and the prevention of conduct likely to generate them, by establishing a policy of supervision, monitoring and control of tax activity.
- ✓ Implementation of effective information systems and internal control of tax risks, considering measures to mitigate them and establishing internal corporate governance rules in this area.
- ✓ Relationship with tax authorities based on the principles of good faith, collaboration and transparency.
- ✓ Informing the Group's governing body of the tax policies applied and the tax consequences of the operations or matters that must be submitted for its approval when these constitute a relevant factor.
- ✓ Adoption of tax decisions based on a reasonable interpretation of the rules, under the principles of prudence and responsibility and, where appropriate, avoiding possible conflicts of interpretation by using instruments established for this purpose by the tax authorities.

Results after taxes (thousands of €)

Exercise	2023	2022
 Spain	12.064	8.958
 Hungary	878	1.640
 China	(57)	45
 Germany	6.138	-
Total	19.023	10.643

Taxes on profits paid (thousands of €)

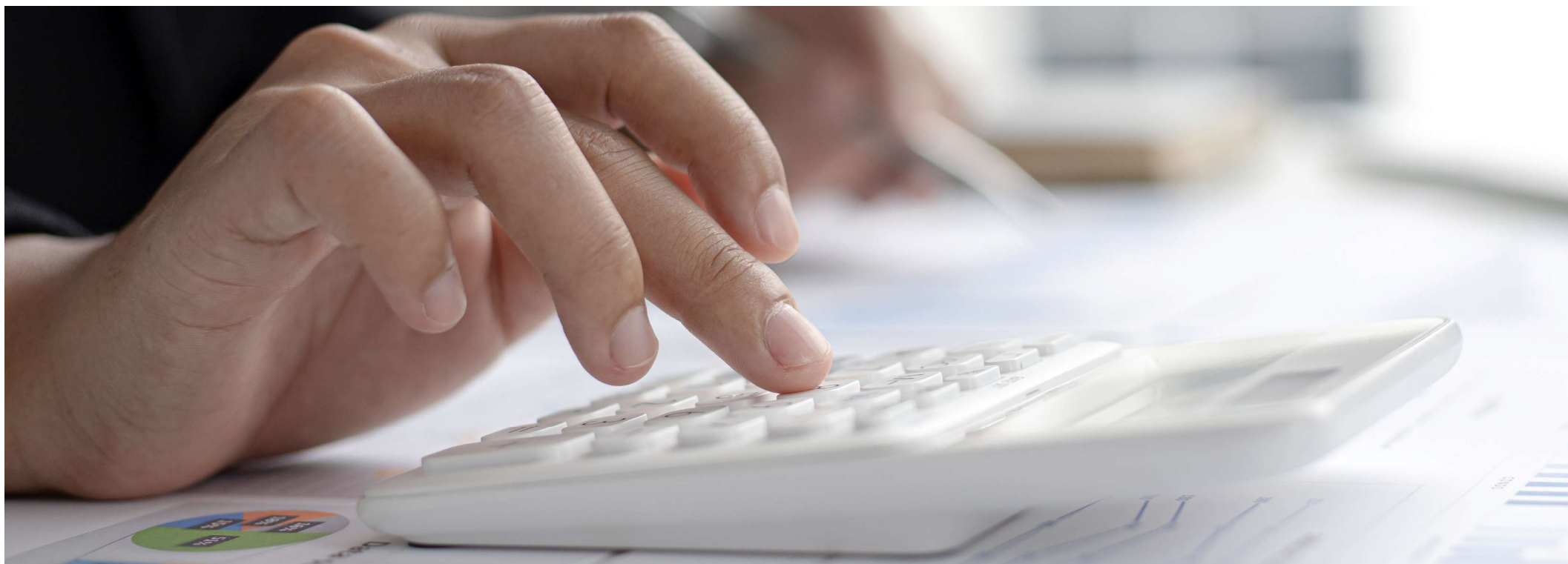
Exercise	2023	2022
 Spain	5.339	2.838
 Hungary	9	13
 China	-	-
 Germany	1.218	-

4.5. COLLABORATION WITH SOCIETY

Subsidies and deductions

Most significant subsidies at December 31, 2023, associated with the financing of productive investments and the hiring and training of personnel, come from the Government of Hungary. At December 31, 2023, the amount pending transfer to profit or loss on that date amounts to EUR 3,110 thousand (EUR 3,598 thousand in fiscal year 2022), with no subsidies having been received during fiscal year 2023 (EUR 126 thousand in fiscal year 2022) and an amount of EUR 491 thousand having been transferred to profit or loss (EUR 529 thousand in fiscal year 2022).

Additionally, during the 2023 financial year, the Group has applied **tax deductions** amounting to 23 thousand euros (384 thousand euros in 2022), with an amount of 408 thousand euros pending application at December 31, 2023 (363 thousand euros in the 2022 financial year).



GRI CONTENT INDEX

GRI 1: Fundamentals 2021

GRI 2: General Contents 2021

- 2-1 Organization details: 6, 7 and 9
- 2-2 Entities included in the organization's sustainability report: 12
- 2-3 Period covered by the report and frequency: 2022 and 2023 (calendar year, closing on December 31)
- 2-4 Restatement of information: not applicable
- 2-5 External verification: the non-financial information status for 2023 and 2022 has been externally verified
- 2-6 Activities, value chain and other business relationships: 19, 20 and 21
- 2-7 Employees: 30, 31 and 32
- 2-9 Structure and composition of governance: 11
- 2-10 Appointment and selection of the highest governing body: 11
- 2-11 Presidency of the highest governing body: 11
- 2-12 Role of the highest governing body in overseeing impact management: 11
- 2-13 Delegation of responsibility for impact management: 11
- 2-14 Role of the highest governing body in preparing sustainability reports: 11
- 2-15 Conflicts of interest: 13
- 2-16 Communication of critical concerns: 16
- 2-17 Collective knowledge of the highest governing body: 11
- 2-19 Remuneration policies: 34
- 2-20 Process for determining remuneration: 34
- 2-22 Declaration on the sustainable development strategy: 11
- 2-25 Processes to remedy negative impacts: 16
- 2-26 Advisory mechanisms and ethical concerns: 13, 14 and 15
- 2-27 Compliance with laws and regulations: 14
- 2-28 Association membership: 48
- 2-29 Approach to stakeholder engagement: 27 and 28
- 2-30 Collective bargaining agreements: 33 and 34

GRI 3: Material Topics 2021

- 3-1 Process for determining material issues: 28
- 3-2 List of material topics: 28



GRI CONTENT INDEX



TALENT

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 401: Employment 2016

401-1 New employee hires and staff turnover: 30 and 31

401-2 Benefits for full-time employees that are not given to part-time or temporary employees: not applicable

401-3 Parental leave: during the 2023 financial year, all of the Group's employees who were able to take parental leave, 27 men and 16 women, returned to work after taking leave (14 men and 21 women in the 2022 financial year).

GRI 404: Education and training 2016

404-1 Hours of training per year: 37

404-2 Employee skills improvement programs and transition assistance programs: 37

GRI 202: Market Presence 2016

202-1 Ratio of the standard initial category salary by sex to the local minimum wage: the ratio between the minimum wage paid by Grupo Segura and the local interprofessional minimum wage in fiscal year 2023 is greater than one in Spain, Hungary and Germany (same situation in fiscal year 2022 for Spain and Hungary).

DIVERSITY AND INCLUSION

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 405: Diversity and equal opportunities 2016

405-1 Diversity in governing bodies and employees: 30 and 31

405-2 Base salary ratio: see 202-1

WORK ENVIRONMENT AND SAFETY

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 403: Health and safety at work 2018

403-1 Occupational health and safety management system: 35 and 36

403-2 Hazard Identification, Risk Assessment and Incident Investigation: 35 and 36

403-3 Occupational health services: 35 and 36

403-4 Worker participation, consultation and communication on occupational health and safety: 35 and 36

403-5 Training of workers on health and safety at work: 35 and 36

403-6 Promotion of workers' health: 35 and 36

403-7 Prevention and mitigation of impacts on workers' health and safety: 35 and 36

403-8 Coverage of the occupational health and safety management system: 35 and 36

403-9 Workplace accident injuries: 36

403-10 Occupational illnesses and diseases: 35 and 36

GRI INDICATORS

HUMAN RIGHTS

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 406: Non-discrimination 2016

406-1 Cases of discrimination and corrective actions taken: 38 and 39

GRI 407: Freedom of association and collective bargaining 2016

407-1 Operations and suppliers whose right to freedom of association and collective bargaining could be at risk: 34 and 35

GRI 408: Child labour 2016

408-1 Operations and suppliers with significant risk of child labor cases: not applicable

GRI 409: Forced or compulsory labour 2016

409-1 Operations and suppliers with significant risk of forced or compulsory labor cases: not applicable

GRI 410: Safety practices 2016

410-1 Security personnel trained in human rights policies or procedures: 14 and 39

GRI 412: Human Rights Assessment 2016

412-1 Operations subject to human rights impact assessments or reviews: 14 and 39

412-2 Employee training in human rights policies or procedures: 14 and 39

CLIMATE CHANGE

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 302: Energy 2016

302-1 Energy consumption within the organization: 23

302-4 Reduction of energy consumption: 23

302-5 Reduction of energy requirements of products and services: 23

GRI 305: Emissions 2016

305-1 Direct GHG emissions (scope 1): 23

305-2 Indirect GHG emissions from generating energy (scope 2): 23

305-5 Reduction of GHG emissions: 23



GRI INDICATORS

NATURAL CAPITAL

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 304: Biodiversity 2016

304-1 Owned, leased or managed operations centres located within or adjacent to protected areas or areas of high biodiversity value outside protected areas: not applicable

304-2 Significant impacts of activities, products and services on biodiversity: not applicable

304-3 Habitats protected or restored: not applicable

304-4 Species appearing on the IUCN Red List and on national conservation lists whose habitats are found in areas affected by operations: not applicable

WATER

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 303: Water and effluents 2018

303-1 Interaction with water as a shared resource: 24

303-2 Management of impacts related to water discharges: 24

303-3 Water extraction: 24

303-4 Water discharge: 24

303-5 Water consumption: 24

CIRCULAR ECONOMY

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 306: Waste 2020

306-1 Waste generation and significant impacts related to waste: 25

306-2 Management of significant waste-related impacts: 25

306-3 Waste generated: 25

306-4 Waste not intended for disposal: 25

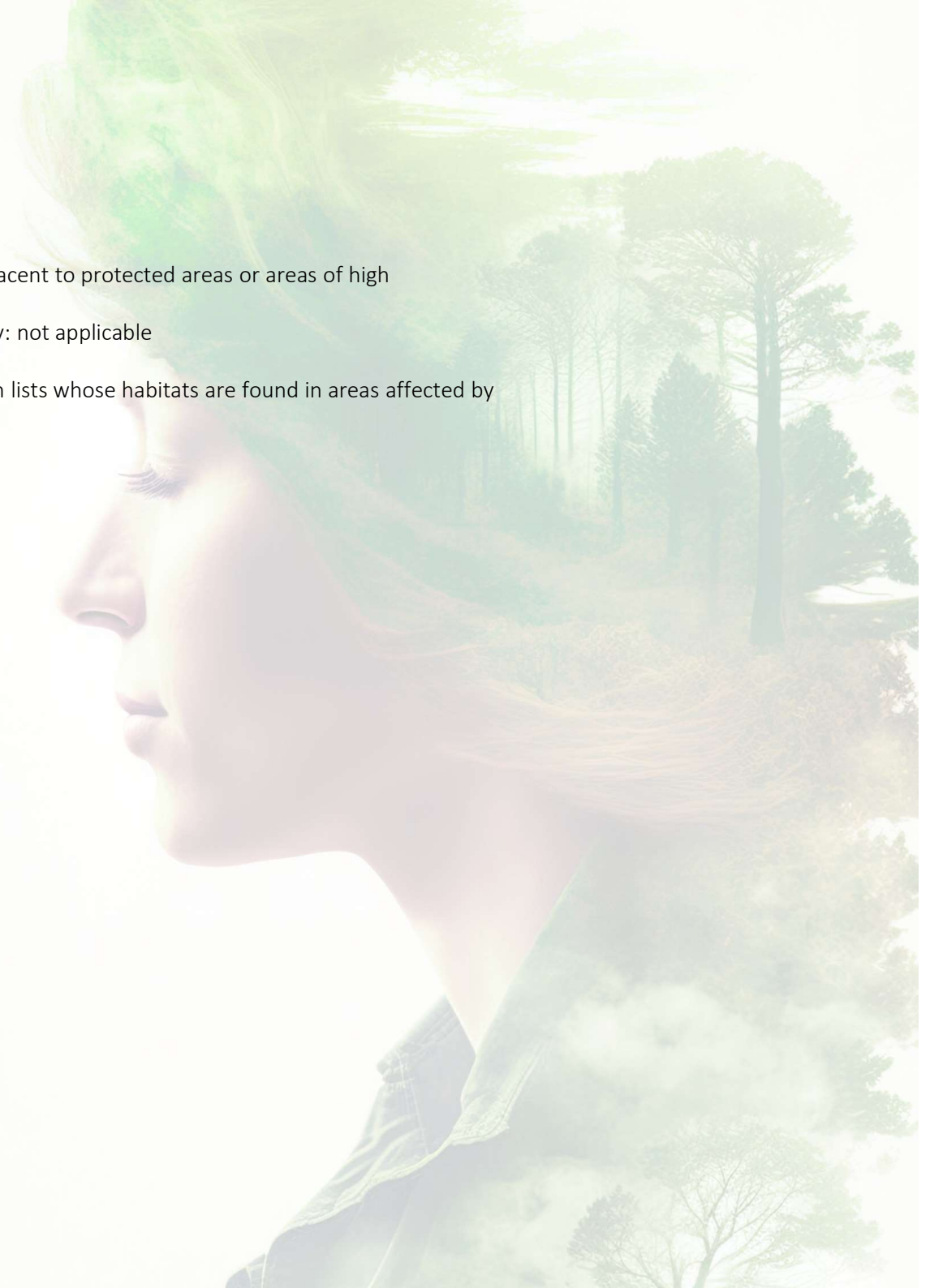
306-5 Waste destined for disposal: 25

GRI 301: Materials 2016

301-1 Materials used by weight or volume: 24

301-2 Recycled inputs: 24

301-3 Reused products and packaging materials: 24



GRI INDICATORS

ETHICS AND ANTI-CORRUPTION

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

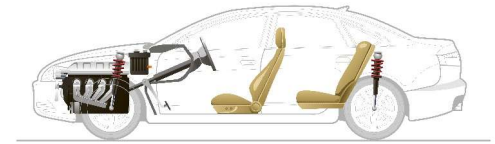
GRI 205: Anti-corruption 2016

205-1 Operations assessed for corruption-related risks: 13, 14 and 15

205-2 Communication and training on anti-corruption policies and procedures: 13, 14 and 15

GRI 206: Unfair competition 2016

206-1 Legal actions related to unfair competition and monopolistic practices and against free competition: not applicable



CORPORATE GOVERNANCE

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 201: Economic performance 2016

201-1 Direct economic value generated and distributed: 46 and consolidated annual accounts

201-2 Financial implications and other risks and opportunities arising from climate change:

201-3 Obligations of defined benefit plans and other retirement plans: not applicable

201-4 Financial assistance received from the government: 50

RESPONSIBLE TAXATION

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 207: Taxation 2019

207-1 Fiscal approach: 49 and 50

207-2 Fiscal governance, control and risk management: 49 and 50

207-3 Stakeholder engagement and management of tax concerns: 49 and 50

207-4 Country-by-country reporting: 49

SUSTAINABLE SUPPLY CHAIN

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 204: Procurement practices 2016

204-1 Proportion of expenditure on local suppliers: 46

GRI 308: Environmental assessment of suppliers 2016

308-1 New suppliers that have passed evaluation and selection filters according to environmental criteria: 45 and 46

GRI INDICATORS

SUSTAINABLE SUPPLY CHAIN (continued)

GRI 414: Social evaluation of suppliers 2016

414-1 New suppliers that have passed selection filters according to social criteria: 45 and 46

CUSTOMER SATISFACTION

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 416: Customer health and safety 2016

416-1 Assessment of health and safety impacts of product or service categories: 40 and 41

GRI 417: Marketing and labelling 2016

417-1 Requirements for information and labelling of products and services: 40 and 41

CYBERSECURITY

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 418: Customer Privacy 2016

418-1 Substantiated claims relating to breaches of customer privacy and loss of customer data: 42 (not applicable)

LOCAL DEVELOPMENT

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 203: Indirect economic impacts 2016

203-1 Investments in infrastructure and services supported: 47

203-2 Indirect economic impacts: 47

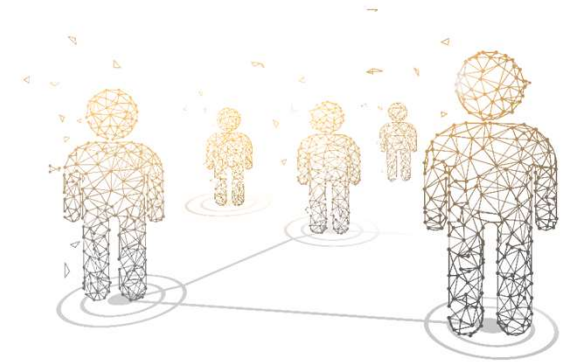
COMMUNITIES

GRI 3: Material Topics 2021

3-3 Management of material issues: 28

GRI 413: Local communities 2016

413-1 Operations with local community participation, impact assessments and development programs: 47





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