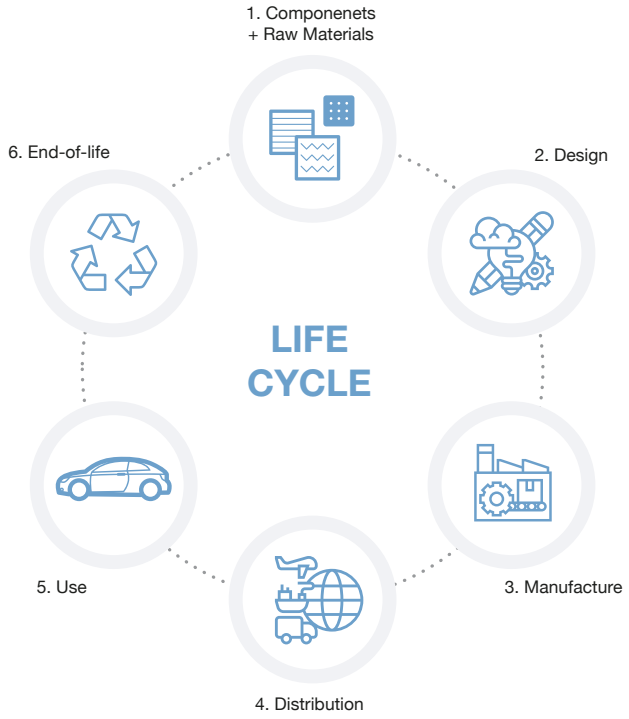
REPORT ON THE NON-FINANCIAL INFORMATION STATEMENT 2023

INFORMATION ON ENVIRONMENTAL SUSTAINABILITY

September 9th, 2024

1. INFORMATION ON ENVIRONMENTAL SUSTAINABILITY

The ALUDEC Group analyses its environmental performance using a risk analysis-based approach according to the manufactured product's life cycle, taking into consideration the impacts and solutions in each of the phases in which the Group has the capacity to act.



LIFE CYCLE STAGES OF MANUFACTURED PRODUCT	ASSOCIATED ENVIRONMENTAL IMPACTS
1. Obtaining raw materials and components from suppliers	Resource consumption: Energy, water and materials
2. Product/process design and development	Generation of hazardous and non-hazardous waste
3. Product manufacturing	Atmospheric emissions
4. Internal distribution of product and/or components	GHG emissions
5. External distribution to customer	Wastewater discharges
6. Use of product in customer facilities	
7. Product management at end of life	

Figure 10 1: Product Life Cycle Stages and Associated Impacts

As part of the Environmental Management System according to ISO standard 14001, and taking into account the requirements established by Act 11/2018 on information on environmental issues such as pollution, Circular Economy and waste prevention and management, Sustainable resource use, climate change and biodiversity protection; the ALUDEC Group has carried out an analysis of current and foreseeable environmental aspects, prioritising those environmental aspects of greatest relevance for the company and its stakeholders. As a result of this analysis, the information reported in this report will focus on the following material issues:

- Sustainable resource use: **Energy efficiency and water consumption**
- Climate Change: **Greenhouse Gas Emissions (GEI)**
- Pollution: **Atmospheric emissions (VOCs)**
- Circular economy and waste management: **Waste generation and management**

In addition to environmental information on the above material issues, primarily associated with the manufacturing life cycle phase, an assessment has been carried out on environmental information associated with our product's life cycle phases:

- Raw material supply chain
- Product and process design
- Use and end of life of the products

For each of these aspects, the following information is requested:

- Description of the current and foreseeable effects of ALUDEC Group's activities on the environment.
- Description of the improvement actions implemented in the period corresponding to this report to reduce the environmental impact of the organisation and its stakeholders'.
- Quantitative indicators in accordance with the **GRI (Global Reporting Initiative)** standard that allow for comparative reporting at a global level and the evaluation of environmental performance with respect to the Group's sustainability strategy.

1.1 INFORMATION SCOPE OF ENVIRONMENTAL ISSUES

This report will include information about the ALUDEC Group companies' environmental issues as laid down in the corporate structure indicated in section *"1. Organisational profile"*, as shown in Illustration 11-2.

The analysis of the impact associated with the **external dis-**

tribution phase is out of the scope of this report. At the moment, there is no quantitative data available to measure the impact

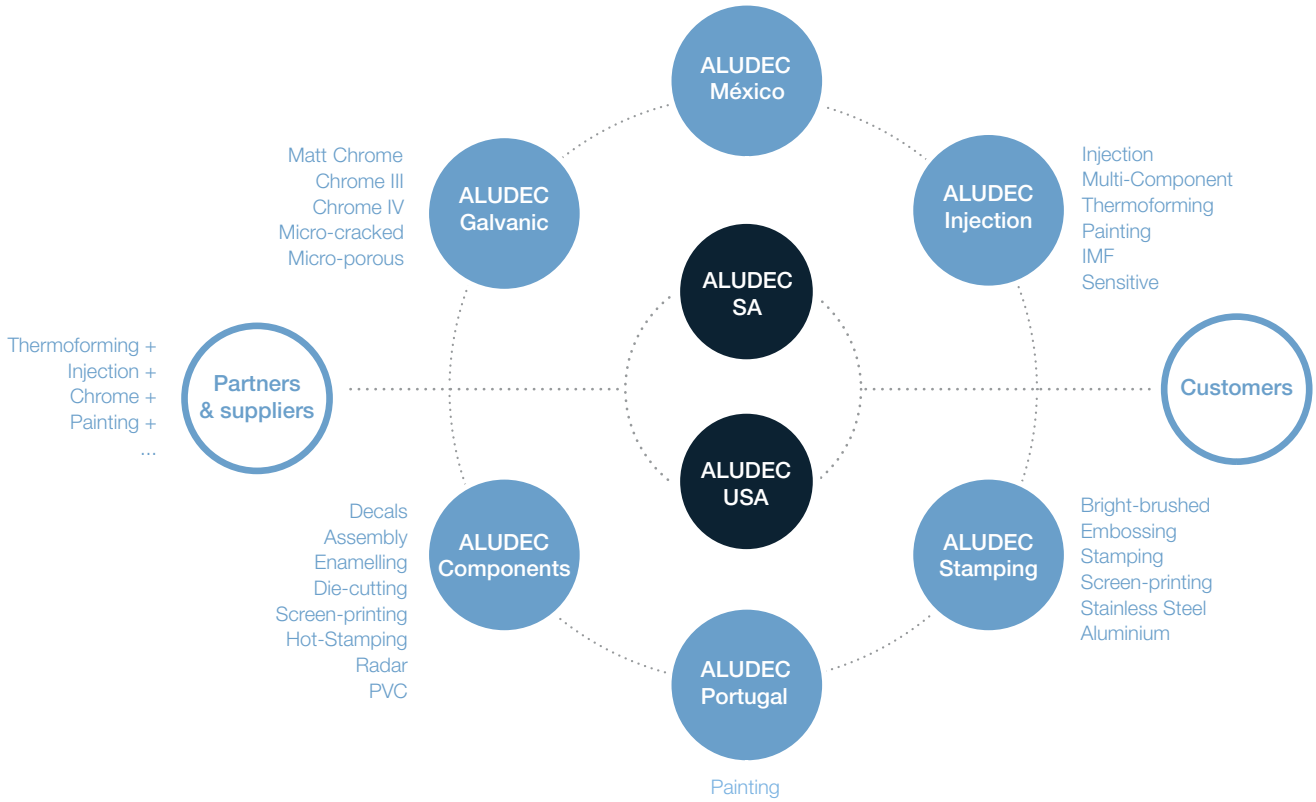


Illustration 10 2: Corporate Structure ALUDEC Group

of distribution logistics movements from suppliers to our production plants.

As for the **external distribution** of finished products to our customers' plants, this is operationally controlled by the customer and is therefore also outside the scope of this report.

1.2. ENVIRONMENTAL ASSESSMENT OR CERTIFICATION PROCEDURES

ALUDEC ensures respect for the environment by establishing the appropriate channels to guarantee environmental care both inside and outside its facilities. To this end, its **environmental management system** has been in place since 2004, regulated by the **UNE-EN-ISO 14001 standard**. This certification involves, on the part of the organisation, a commitment to continuous improvement in its environmental management, in addition to compliance with applicable legislation.

Currently, six of ALUDEC Group's production plants are within the scope of UNE-EN-ISO 14001 certification: ALUDEC Stamping, ALUDEC Galvanic 1, ALUDEC Galvanic 2, ALUDEC Componentes 1, ALUDEC USA and ALUDEC Mexico.

The rest of our production plants and corporate headquarters, although not certified, follow the same environmental management principles in relation to compliance with all applicable environmental legal requirements and are also the subject of environmental analysis in this report.

As principles of its **Environmental Policy**, ALUDEC decided to implement an environmental management system that

is effective and efficient. The company works on the continuous improvement of this environmental management system and on environmental protection, including pollution prevention, legislative compliance and adaptation to new changes.

1.3. APPLICATION OF THE PRECAUTIONARY PRINCIPLE

The precautionary principle is included in the Group's Environmental and Prevention Policies, both of which are ratified by the management. In environment terms, its practical application is embodied by the ALUDEC Group's commitment to environmental protection by controlling and minimising the environmental impact associated with its processes.

The introduction of the Environmental Management System (whose central element is risk analysis, prevention and mitigation) is a key instrument for the implementation of the precautionary principle in the organisation. In terms of prevention, its practical application is reflected in a combating risks at source mindset and replacing dangerous elements with other options that do not pose any danger.

The preventive approach is reflected in the implementation of the ISO 14001-based requirements of the Environmental Management System, which involves: the analysis of environmental risks associated with processes, the identification of environmental aspects with a Product Life Cycle approach, evaluation of the significance of the aspects, monitoring of environmental performance by means of indicators associated with these aspects and the establishment of improvement objectives for the most significant material aspects.

Likewise, we establish control of all significant and non-significant environmental aspects through monitoring indicators and we have operational control procedures that help us to control these aspects and to conserve evidence of the management activities carried out.

In order to prevent emergency situations affecting the environment, Emergency Plans have been defined, and there are periodic drills to train and raise awareness amongst our employees, and to guarantee that we have the necessary means (technical and human) to act in the event of an emergency. Additionally, analyses of the causes of environmental incidents are carried out in order to prevent possible incidents in the future.

Another essential element of these management systems is staff training in environmental aspects associated with the activity, allowing the principles on which our environmental management system is based to spread throughout the organisation.

In order to encourage its employees to participate in environmental matters, ALUDEC developed and implemented an internal environmental communication system (suggestion boxes) in which any employee can make suggestions, express opinions, raise doubts or make comments, etc. on any environmental issue. ALUDEC is committed to analysing and responding to all such communications and rewards employee participation.

11.4. AMOUNT OF FINANCIAL COVER AND GUARANTEES FOR ENVIRONMENTAL RISKS

The ALUDEC Group establishes the necessary guarantees to prevent impacts due to the materialisation of environmental risks arising from the organisation's activities.

In light of increasing climate regulations and standards, the ALUDEC Group needs to carry out a transparent reporting exercise in accordance with Act 7/20211 on Climate Change and Energy Transition. Article 32 of this act establishes the obligation to submit an annual report assessing the financial impact of the risks associated with climate change caused by the exposure of its activity to climate change, including the risks of the transition to a sustainable economy and the measures adopted to address these risks.

As an initial action, the ALUDEC Group decided to carry out a diagnostic report in order to assess how prepared the company is to carry out these reports. In doing so, it identified information gaps and provided lines of action to address this development. In order to prepare the diagnostic report, the following actions were carried out:

- Identification of information requirements in accordance with the minimum contents of the Draft Royal Decree (DRD) regulating the content of the financial risk reports on climate change, and structuring in the following blocks:

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Governance structure	Strategic approach	Risk management	Metrics and objectives
Management and control of operations that must include sustainability as a strategic pillar, engaging in the management of risks and opportunities related to climate change.	This includes the objectives and set of actions carried out by the company to manage climate risks and opportunities in the short and long term.	Analysis of the processes of identification, evaluation, control and management of climate risks and opportunities, so that they are considered when determining the organisation's strategy and financial planning.	These encompass the parameters used in the assessment of climate risks and opportunities, in line with its processes for managing, monitoring and disclosing them.
Considerations	**Considerations**	**Considerations**	**Considerations**
Governance structure	Strategy creation process	Dependencies and impacts	Carbon footprint
Board of directors	Number and variables considered	Description and assessment of risks	Target setting and disclosure
Approval and evaluation procedures	Resilience of the strategy	Financial effects	Use of scenarios for goal setting
Regularity of performance monitoring information	Identification of actions needed to achieve targets	Use of scenarios in the consideration of climate risks.	Validation of objectives

- Relation of these contents with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the new European Corporate Sustainability Reporting Directive (CSRD) to include information needs.
- Review of internal and public information to detect information gaps and comparative analysis with companies in the sector and propose necessary lines of action.

Once the situation diagnosis phase has been completed, the ALUDEC Group will draw up an action plan over the course of 2024 to implement a methodology for identifying, assessing and managing climate risks and opportunities and their potential financial impacts throughout the organisation. This plan will enable us to respond to the disclosure requirements set out in Royal Decree-Law 7/2021 on climate change and energy transition and to establish a risk prevention and control system that will effectively bring us closer to achieving our strategic sustainability objectives.

In general, all the plants of the ALUDEC Group have general insurance with civil liability coverage and, in particular, due to the type of production activity, the plants of ALUDEC Galvanic and ALUDEC Portugal have **insurance**, with a limit per claim of five million euros and **the following specific coverage** for environmental claims: third-party claims for personal and material damage occurring inside and outside the insured risk situation, third-party claims for pollution clean-up costs, clean-up costs for new pollution within the insured risk situation, prevention costs, damage to biodiversity in accordance with Directive 35/2004 and Act 26/2007 and interruption of activity due to pollution.

Specifically with regard to the requirements derived from Act 26/2007 of 23 October, on environmental responsibility, the production process of the Galvanic plants is included in Annex III of Act 26/2007, Section 2. Production and processing of metals, with order of priority 3. For this reason, during 2021, an **environmental risk analysis** was carried out in accordance with the applicable administrative procedure. The resolution of this analysis ruled that:

- *"The obligation to determine the regulated financial guarantee's amount has been fulfilled.*
- *In order to determine this guarantee, an environmental risk analysis of the activity was carried out, as provided for in Article 24.3 of Act 26/2007, of 23 October, and which is expanded upon in Articles 34 and following of this regulation.*
- *The terms established in sections a) and b) of article 28 of Law 26/2007, of 23rd October, on Environmental Responsibility, remain* ***exempt from submitting the obligatory financial guarantee****.*
- *The documents accrediting this are available, and, where appropriate, any data or information required by the competent body in order to verify compliance with this declaration will be provided."*

Taking into account the amount of waste generated by the activity and the stipulations of Act 7/2022, of 8 April, on waste and contaminated soils for a circular economy, the production plants of Aludec Galvanic 1-2 and Aludec Componentes are classified as waste producers and comply with the applicable requirements regarding the constitution of a financial guarantee demanded by said act. This provides the necessary **guarantees of liability** for possible environmental damage arising from this activity as a producer of hazardous waste.

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1.5. THE GROUP'S ENVIRONMENTAL SUSTAINABILITY STRATEGY

According to the principles adhered to in our Environmental Policy[1] and within the framework of an Environmental Management System, the ALUDEC Group carries out its activity committed to environmental protection, pollution prevention, compliance with the applicable legislative requirements or other environmental requirements to which we subscribe, as well as to adapting to society's new demands in terms of environmental sustainability.

In this regard, the environmental management system is integrated throughout our organisation with a life cycle analysis approach that enables us to address environmental risks and implement economically viable technologies that reduce the environmental impact throughout the life cycle stages of the operations, products and services.

To this end, this Policy constitutes the framework for the definition and implementation of relevant environmental improvement objectives for society, and thus, advancing the continuous improvement of environmental performance.

One of the fundamental pillars of this improvement in environmental performance is the commitment to ensuring all employees respect the environment with training and awareness programmes, as well as motivating supply chain members to adopt an environmental management system consistent with the following principles and commitments of ALUDEC:

- Actively collaborate in the transformation from linear to circular consumption of resources; promote the consumption of recycled and/or renewable raw materials; and reduce, reuse and recycle the waste generated.
- Promote the responsible use of natural resources such as water, optimising its consumption and efforts to prevent it from becoming polluted after use.
- Managing the chemicals used safely and responsibly, whilst actively working on identifying and gradually substituting any restricted substances identified in our process/product.
- Adopt available and technically feasible technologies in manufacturing processes to contribute to improving air quality in the areas of activity and to control polluting atmospheric/acoustic emissions.
- Contribute to energy efficiency by monitoring and encouraging the reduction of energy consumption and/or promoting the use of renewable energy sources.
- Contribute to tackling climate change by promoting a low-carbon economy through the development of strategic objectives and plans focused on reducing GHG emissions.
- Promote transparency by informing stakeholders of our efforts regarding environmental sustainability, especially in relation to our contribution to tackling climate change.
- Develop our activity by taking into account the biodiversity of ecosystems and habitats, as well as by preventing harmful changes to the land we occupy.

In short, ALUDEC is committed to carrying out its industrial activity in an environmentally friendly manner and to making rational use of natural resources in order to contribute to sustainable development.

Today's society is facing important challenges in relation to sustainability and climate change. In response to these challenges, the automotive sector is defining business strategies and improvement targets along its entire supply chain and in alignment with development goals promoted by the UN and international climate agreements.

In order to respond to the common strategies for improving the environmental performance of the sector, the ALUDEC Group, as a party involved in this supply chain, has defined its environmental sustainability programme, which includes the Strategic Environmental Sustainability Objectives 2025–2038–2050.

As shown in Illustration 11-3, one of the sustainability objectives will focus on the reduction of the Group's greenhouse gas (GHG) emissions.

The Group's greenhouse gas (GHG) emissions reduction target is set at three time milestones:

- 2025: Reduce 80% of Scope 1 and 2 GHG emissions for headquarters and production sites in Europe compared to the base year of 2018.
- 2038: Achieve net zero carbon emissions for sites and production plants located in Europe.
- 2050: Achieve net zero carbon emissions across the entire business group.

Additionally, the ALUDEC Group has two other strategic goals to:

- Increase our capacity to manufacture products from recycled raw materials; and
- reduce the amount of waste generated by including

[1] *Corporate website link to Environmental Policy: https://www.aludec.com/es/embed/documents/ALUDEC_politica-ambiental.pdf?version=9312254c*

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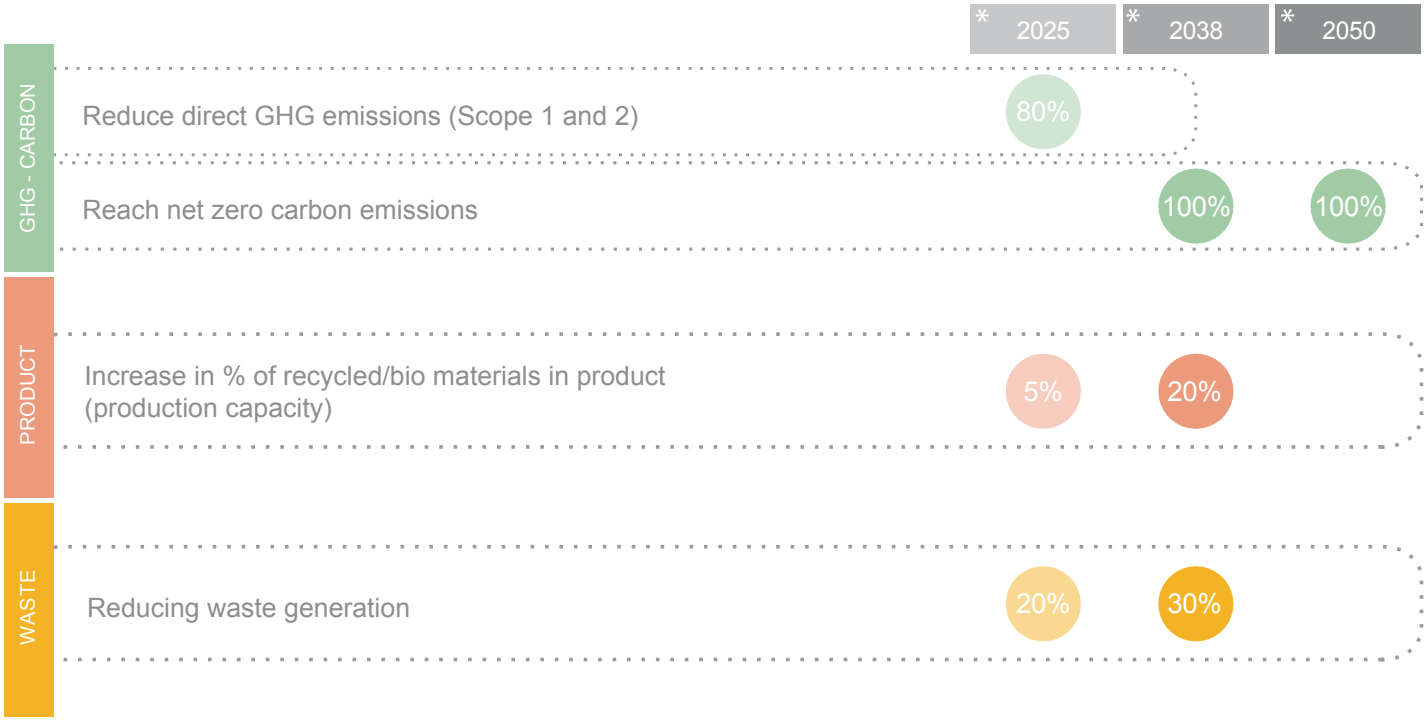
the principles of the circular economy in our processes.

The scope of the European strategic objectives includes the ALUDEC SA corporate headquarters and the European production plants: ALUDEC Inyección, ALUDEC Galvanic I y II, ALUDEC Componentes I y II, ALUDEC Stamping and ALUDEC Portugal.

The changes in the organisational and governance structures implemented at the ALUDEC Mexico and ALUDEC USA plants have led to their integration within the scope of the ALUDEC Group's operational control, not only in the adoption of corporate policies, but also in the definition and implementation of strategies and action plans. Therefore, during the 2023-2024 financial year, a period of monitoring and measurement of the different environmental impacts will be established. This will culminate in the integration of these plants in the ALUDEC Group's sustainability strategy and the definition of specific strategic objectives in addition to the main objective of net zero by 2050.



* *2025 y 2038: Applicable to headquarters and plants in Europe*
2050: Applicable to headquarters and plants outside Europe

With regard to the definition of the base year for calculating the evolution of our performance with respect to the strategic objectives, 2018 was taken as the base year for the Europe geographical area. For the USA-Mexico geographical area, the base year will be determined once the monitoring and strategy definition phase has been completed, taking into account the different chronological evolution of its production facilities.

1.6. CURRENT AND FORESEEABLE EFFECTS OF ACTIVITIES ON THE ENVIRONMENT

1.6.1. Raw materials and components supply chain

The main environmental impacts generated at this stage of the life cycle are those associated with extraction processes and the manufacture of raw materials and components that we select for our own processes, as well as the means of

transport and packaging used to deliver these materials to our facilities.

Taking into consideration the above environmental impact, the ALUDEC Group has focused its actions on the supply chain to promote the implementation of responsible purchasing criteria by:

- controlling and **minimising** the use of **restricted or polluting substances;** and
- promoting a **circular economy of materials**.

To this end, we base our strategies on the following pillars:

Supply Chain Awareness And Traceability

A **code of conduct with sustainability criteria** is communicated through the supplier manual, indicating the mandatory and desirable requirements to be met by our supply chain to ensure a safe, ethical and environmentally responsible supply chain from the point of view of substances used in its products and processes.

Compliance with the communicated criteria allows us to align our entire value chain with the ALUDEC Group's Sustainability Strategy and its Stakeholders.

In this sense, ALUDEC requests the commitment of our suppliers and requests the necessary information to comply with the legal environmental requirements of both the government and our customers, such as:

- **Controlling the use of substances restricted** by current regulations (REACH, ELV) and by the automotive sector's standards such as the **Global Automotive Declarable Substance List (GADSL).**
- Ensuring commitment to **non-use of minerals from conflict zones** by supplying traceability reports showing the origin of metals used in accordance with the criteria of the **Conflict Minerals Reporting Template (CMRT)** and **Cobalt Reporting Template (CRT)** developed by the Responsible Minerals Initiative (RMI).

Additionally, general Environmental Protection requirements and specific requirements relating to the following areas are also applicable:

- Climate Change: Greenhouse Gas Emissions
- Climate Change: Energy efficiency
- Circular economy and waste management
- Air quality
- Responsible water management

Selection Of Raw Materials And Components With Circularity And Sustainability Criteria.

Some examples of the application of responsible purchasing criteria would be:

- Inclusion of environmental criteria in the purchase of packaging components such as the **FSC (Forest Stewardship Council)** certification, which allows us to accredit that 100% of the 1,822,278 units of cardboard packaging (boxes, dividers and lids) purchased from our usual supplier have been manufactured using **wood from forests with responsible forest management**, in accordance with a chain of custody management system in INDIVIDUAL mode as established in the FSC-STD-40-004 V3.0 standard(s).
- Promoting the search for and collaboration with suppliers that include circularity criteria in their processes, such as recycling materials instead of using virgin materials. In this sense:
  - We are currently working with steel suppliers who use up to 90% recycled raw materials in their manufacturing: 83% in ferritic steel and 90% in austenitic steel.
  - All the bubble wrap used in final product packaging is supplied by suppliers using 30% recycled material in their packaging.
  - 74%, by weight, of the total cardboard packaging materials come from recycled cardboard.
  - 14.5%, by weight, of total low-density polyethylene (LDPE) packaging comes from recycled material.
- Encouraging agreements with our customers to replace plastic packaging elements with other materials of renewable origin.
  - The replacement of plastic trays (PP, PS/PET) by other paper separator elements with a special density that allows them to meet functional requirements was considered.

1.6.2. Product design and manufacturing technologies: product and process ecodesign criteria

The design of products and manufacturing processes is key to our organisation continuing to perform well

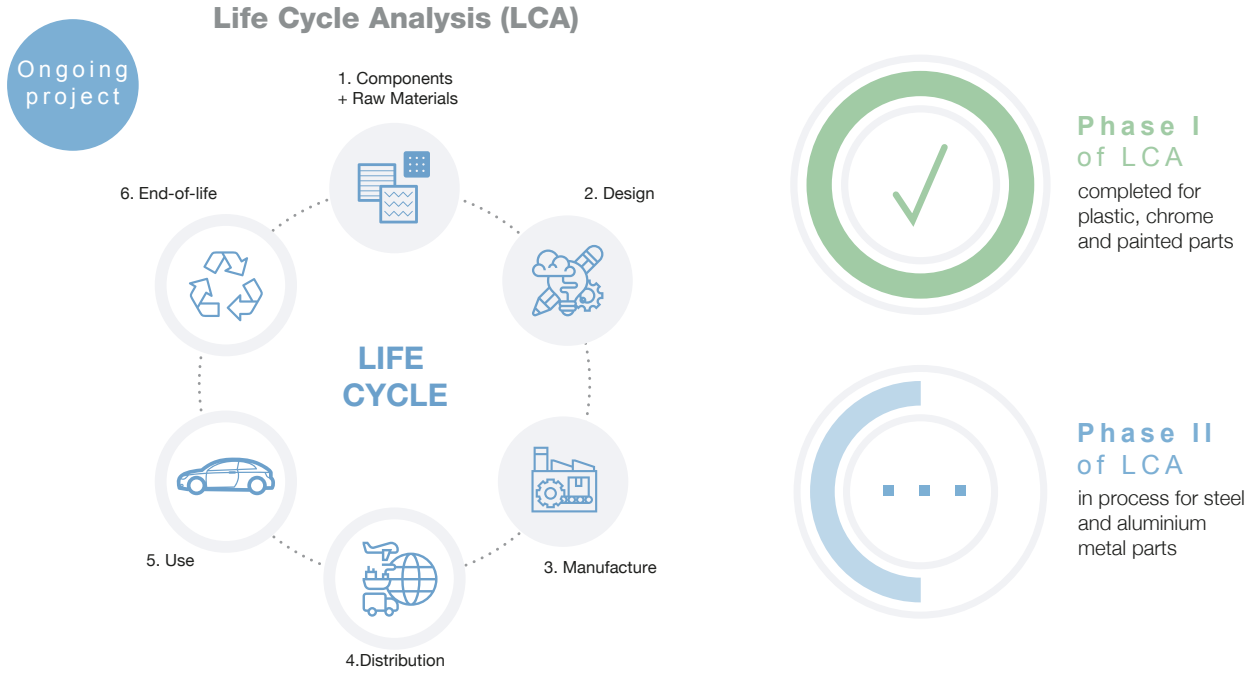
and achieving strategic decarbonisation objectives in processes and products. Our aim is to obtain as much information as possible about the environmental impact associated with our products and to try to minimise their impact in accordance with our technological capabilities and our customers' requirements

One of the challenges of the automotive value chain is to have reliable data that allows us to find out the carbon footprint of manufacturing vehicle components. This will make it possible to define the correct strategies for decarbonising products and processes and to make progress in each organisation's energy transition plan. To this end, the ALUDEC Group has developed several strategic lines, the most important of which are the life cycle analysis (LCA) of our products and the capacity to implement ecodesign criteria that allow us to reduce their environmental impact, thereby moving towards a circular economy.

Life Cycle Analysis (LCA) – Carbon Footprint Of Manufactured Parts

Taking into account the wide range of technologies available in the different manufacturing plants of the group and, therefore, the wide variety in terms of product families, the strategic line of availability of life cycle analysis and carbon footprint calculation of our products is planned to be carried out in three phases:

- Phase 1: Creation of **LCAs** for the family of parts that are manufactured using the **INJECTION, CHROMING, PAINTING and ASSEMBLY** processes. Phase 1 was completed in 2023 and has provided a comparison of the environmental impacts of the chroming and painting processes. It also enabled us to calculate the **product carbon footprint** for this family of parts.
- Phase 2: Creation of LCA for families of **METALLIC PARTS** in both steel and aluminium and extension of LCA to SCREEN PRINTING and ENAMELLING technologies.
- Phase 3: Automation of carbon footprint calculation of manufactured parts by implementing software integrated in the management systems. Our **LCA calculator** will provide:
  - LCA impact simulator for all possible combinations of materials and manufacturing technologies of the ALUDEC Group.



*European manufacturing sites

- Uncertainty and sensitivity analysis.
- Emission factors always updated according to international bases of recognised prestige or primary data from suppliers.
- Update of activity and process data year by year to include any improvements to process energy efficiency.

Ecodesign Criteria And Circularity Of Materials

The ALUDEC Group has development engineering teams that continuously analyse the use of new materials and technologies, taking into account **ecodesign** and **circular economy** criteria that reduce the environmental impact of the manufactured parts.

One of the strategic objectives of environmental sustainability is to have the capacity to manufacture products with at least 5% recycled materials by 2025, which is directly related to the design of the final product. This helped to develop the circularity of materials, ultimately reducing the carbon footprint of our parts and, therefore, of the final vehicle.

In the implementation of this strategic line of circularity of materials, the Group will prioritise action on the raw materials PLASTIC, STEEL and ALUMINIUM.

With regard to plastic, ALUDEC manufacture its chrome-plated and painted parts with ABS of the highest quality. As the most widely used polymer, we have carried out injection tests with various recycled ABS for subsequent chrome plating and painting to ensure that we always meet the technical and aesthetic requirements.

In 2022, an initial process testing phase was carried out with very positive results in which it was possible to test whether our chrome plating and painting processes can handle up to 20% recycled ABS without it affecting either the visual/defective aspect or the test results of the final product's required technical specifications.

In 2023, a second phase of tests was carried out to incorporate a higher percentage of recycled ABS in chrome and painted parts. The recycling rate of the different types of ABS tested ranged from 30% to 100%.

The results were analysed by taking into account the percentage of defective parts according to appearance criteria and the result of our customers' more restrictive laboratory tests, and we were able to conclude that:

- We have the capability to manufacture chrome-plated plastic parts with up to 50% recycled ABS content.
- We have the capability to manufacture painted plastic parts with 100% recycled ABS.

In order to make progress towards the strategic objective, in 2024 we will continue testing new materials such as:

- ABS with a percentage of bio-based origin
- PMMA with a percentage of recycled content
- PMMA with a percentage of bio-based origin

In this same strategic line of circularity of materials, we have continued to work with **steel and aluminium** suppliers whose manufacturing processes use up to **90% recycled material**. In addition, we continue to gather information on the geographical location of their furnaces, the origin of the energy used in their processes, etc. by requesting they update their environmental product declarations.

The technologies currently available in the Group have implemented ecodesign criteria such as:

- Designs that involve **fewer industrial processes**, such as the MIC (Moulded In Colour) injection technique, allowing us to obtain coloured plastic parts without using two industrial processes (injection and painting). Or parts that have been over-injected and thus avoid a subsequent assembly phase with adhesives or double-sided tape.
- Replacement of traditional processes with **manufacturing processes with a smaller environmental impact** that still achieve the same result. Along this strategic line, the ALUDEC Group has managed to develop **chromium VI-free** chromium plating processes that allow us to have up to 8 different finishes (4 gloss and 4 matt) for our chromium-plated parts.

TWILITE

Dark

Fully Implemented and operative since 2016

FLASH CL

Chloride based high gloss

Fully Implemented and operative since 2014

TRIMAC BL

Sulphate based high gloss

Validated in January 2022

ECLIPSE (black)

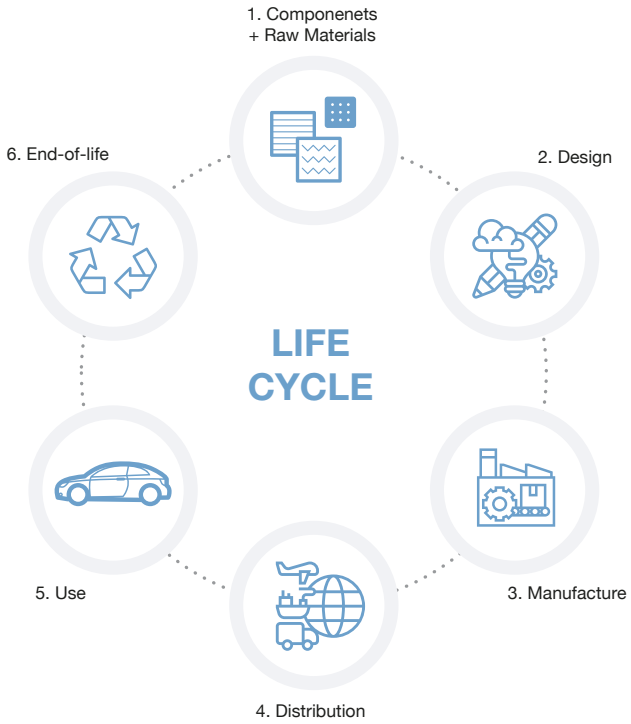
Deep dark

Validated in January 2022

- Optimising recycling through material substitution, such as the use of ultrasonic welding or clipping assembly techniques instead of adding adhesive materials that are difficult to recycle at end of life.
- We have also taken into account the concept of **de-materialisation** (reducing the weight of material in the final product).
- Finally, **reduction of types of materials** used both in the final product design and in packaging materials by using **one-material designs** as far as possible. These facilitate the management/recycling of our products at the end of their useful life.
- We have added another technology to **flex chrome** technology, which we use to produce parts adaptable to all body geometries/curvatures: **flexible resin** injection. The result is a part with the same appearance as a rigid plastic part but with **reduced impact associated with the manufacture and transport** of tools (moulds, checking fixtures, etc.).

1.6.3. Climate Change: Greenhouse Gas (GHG) Emissions

The new demands of our stakeholders make it increasingly important to have an emissions inventory that includes, in addition to direct emissions, Scope 3 emissions associated with our organisation's value chain.

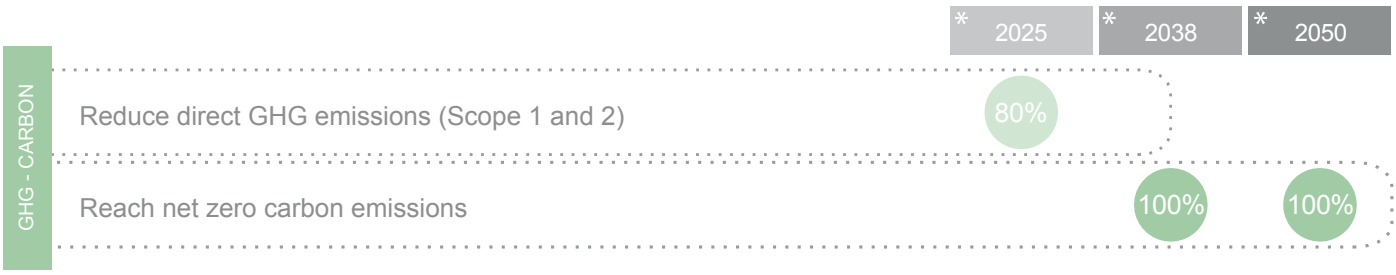


By the end of 2023, the ALUDEC Group had approved the implementation of specific software for **monitoring Scope 1, 2 and 3 GHG** emissions in accordance with GHG Protocol and ISO 14064 standards. It will be initially applied to plants in Europe, and then it will be extended to plants in Mexico and USA.

This will allow us to centralise all the information and KPIs necessary to evaluate our impact and progress in the strategic objectives of decarbonisation. It will also be easier to demonstrate the traceability of activity data, emission factors and calculation methodologies used, and we will have updated information at all times to make decisions and define appropriate action plans.

This automation phase will also allow us to advance in the Scope 3 emissions inventory to complete the 15 categories defined by the Corporate Value Chain (Scope 3) Accounting & Reporting Standard published by the Greenhouse Gas Protocol (GHG Protocol).

By calculating Scope 3 emissions, we will be in a position to define a decarbonisation strategy that involves all the stages that make up the value chain of our products and implement a transition plan consistent with our objectives of reducing direct emissions by 2025, and achieving net zero by 2038 for the plants in Europe and by 2050 for the plants in Mexico and the USA.



* *2025 y 2038: Applicable to headquarters and plants in Europe*
2050: Applicable to headquarters and plants outside Europe

In 2023, we carried out a **greenhouse gas inventory** to inform stakeholders of the impact of our activity on climate change, including Scope 1 direct GHG emissions associated with our production processes and Scope 2 emissions associated with the purchase of electricity from all centres and plants with 100% operational control.

Inventory Of Ghg Emissions – Carbon Footprint

Reference standards: *"Corporate Accounting and Reporting Standard. Greenhouse Gas Protocol"* published by the Greenhouse Gas Protocol (GHG Protocol), *"Guidance for Carbon Footprint Calculation and for creating an organisational improvement plan"* published by the Ministry for the Ecological Transition.

Year of calculation: 2023

Organisational boundaries: Companies in the consolidated ALUDEC Group over which 100% operational control is exercised are listed below together with their principal activities:

- Headquarters (ALUDEC S.A.) where the Group's Management, Commercial Management, Human Resources Management, Financial Management, Raw Material Purchasing Management, subcontracted processes and services, Design and Development of Products and Processes, Development of Products and Processes Quality Management, Supplier Quality Management, Customer Quality Management and Supply Chain and Shipping Logistics Management are centralised. These central facilities also include a physical and chemical testing laboratory.
- Manufacturing plants in Europe: ALUDEC Inyección (manufacture of plastic parts by conventional injection), ALUDEC Galvanic 1 and 2 (electrolytic chrome plating process of plastic parts), ALUDEC Portugal (painting process of plastic parts), ALUDEC Stamping (stamping process of metallic steel and aluminium parts with and without screen printing) and ALUDEC Componentes (manufacture of films, screen printing and enamelling processes, metallisation by thermochroming and PVD, and final product assembly), and systems and development supply chain logistics management of components and deliveries to end customers, both OEM and Tier 1.

Organisational boundaries are extended to the following plants for acquiring 100% operational control in 2023

- Manufacturing plants in the USA: ALUDEC USA, Inc. with manufacturing of plastic parts by conventional injection moulding and screen printing, metallising, resin coating and final part assembly processes.
- Manufacturing plants in MEXICO: ALUDEC Automoción SA de CV with manufacture of plastic parts by conventional injection and final part assembly.

Base year: 2018

Base year recalculation considerations: Taking into account that in order to maintain consistency between datasets, base year emissions need to be recalculated when structural changes occur in the company that change the inventory boundary (such as acquisitions or divestments), we highlight the following considerations to help decide whether base year emissions recalculation is appropriate:

As reported in the previous financial year, the ALUDEC Portugal plant is a newly built factory and was therefore not operational in 2018. This plant started activity in September 2021, so its emissions inventory for 2021 is not fully indicative of its activity. 2022 has been taken as the first representative year for calculating the GHG emissions of this plant and the emissions of the base

year of 2018 have been recalculated with the GHG emissions data for this plant in 2022.

- For the time being, emissions have not been recalculated in the base year due to the incorporation of the Mexico and USA plants into the inventory and 2023 being the first year of the inventory. In addition, the Mexico plant is in the implementation phase of new production processes and the 2023 inventory would not be representative of full production activity.

Operational limits: Direct or Scope 1 emissions and indirect or Scope 2 emissions.

The direct or Scope 1 emissions inventory includes:

- Consumption of natural gas for plant air conditioning and the production process.
- Consumption of diesel and petrol of own internal transport vehicles and fixed equipment.
- Consumption of refrigerant gases in plant air-conditioning systems and processes.
- Consumption of butane gas used in the injection production process.
- Consumption of liquefied petroleum gas in production processes in Mexico.

The inventory of indirect or Scope 2 emissions corresponding to the consumption of purchased electricity is carried out taking into account two methodologies: market-based methodology and location-based methodology. The Scope 2 inventory for plants in Europe follows the market-based methodology as these plants have commercial power supply agreements with a guarantee of renewable origin. The Scope 2 inventory of the Mexico and USA plants was carried out following the location-based methodology.

Indirect Scope 3 emissions are not included in the inventory this year.

Emission factors: For plants in Spain, the emission factors used correspond to those published in the document *"Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects"* as of 16 May 2024 of the Ministry for Ecological Transition and the Demographic Challenge.

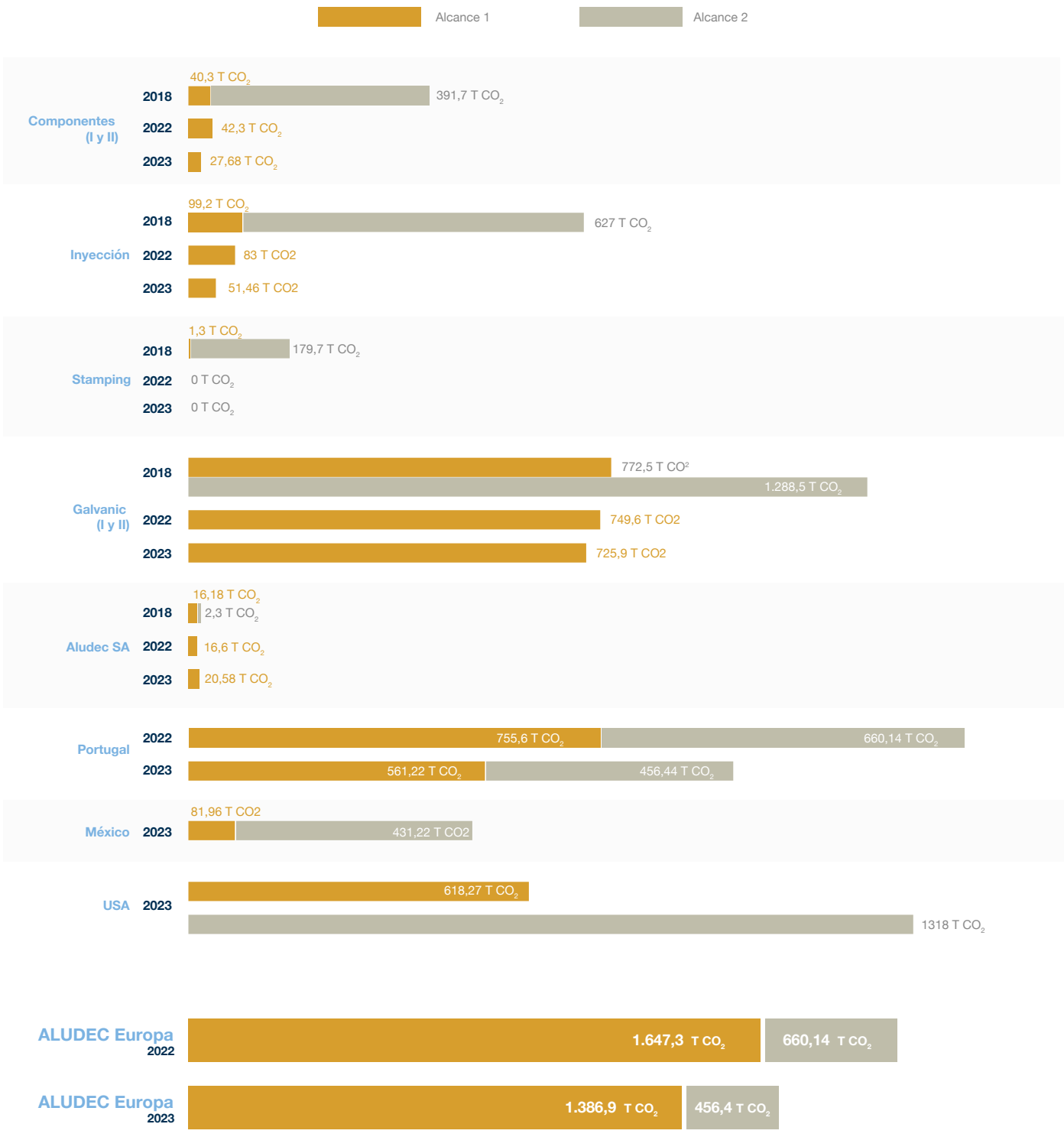
In the case of ALUDEC Portugal, greenhouse gas emissions are a figure that is indicated on the company's own energy bills, both for electricity and natural gas.

For the Mexico plant, the emission factor and distribution of percentage of renewable energy in the country's electricity mix published by the Energy Regulatory Commission were used. For the rest of the fuels, the emission factors published by IPPC were used.

For the USA plant, the emission factors published by the Environmental Pollution Agency (EPA) were used.

GHG inventory data associated with Scope 1 and Scope 2 is reported below:

Evolution of direct and indirect GHG emissions



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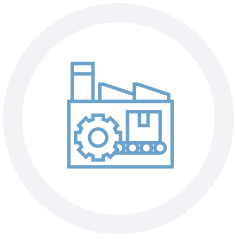
Based on the results of the 2023 inventory, **the ALUDEC Europe Group reduced its carbon footprint by 62% compared to the recalculated 2018 base year,** therefore making progress towards achieving its strategic objective of an 80% reduction in emissions by 2025.

In addition, the **ALUDEC Europe Group also reduced its footprint by 21% compared to the previous financial year**.

It should also be noted that the **ALUDEC Stamping** and **ALUDEC Componentes 2** production plants have already achieved the **ZERO EMISSIONS Scope 1 and 2** target, with their carbon neutral classification depending solely on the recharging of their refrigeration facilities.

1.6.4. Sustainable Resource Use: Energy efficiency of the manufacturing processes.



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Among the main resources necessary for the development of the Group's activity, we would highlight Energy. The technologies used for manufacturing our products require significant energy consumption, mainly in certain processes such as the lines for painting and galvanising plastic parts. This production activity, like the air-conditioning activity of the group's facilities, is mainly powered by bought electricity and, to a lesser extent, by natural gas consumption.

ALUDEC maintains a proactive policy towards learning about new energies and machinery with technologies that are less harmful to the environment, trying to implement them in the Group's activities wherever possible.

To make further progress towards sustainable energy use, we use internal and external audits as tools for detecting best consumption practices, as well as regular evaluation and monitoring procedures. In this sense,

- Within the compliance framework of Royal Decree 56/2016, all the Group's plants carry out third-party energy audits every four years, beginning this cycle in October 2016. During 2020-2021, the second cycle of energy audits was carried out by an external entity at the Group's various plants.
- All of the Group's domestic plants have individualised equipment consumption monitoring, which enables the detection of critical consumption points and the evaluation of modifications or swapping equipment for alternatives with lower consumption.

In addition, specific energy efficiency actions were carried out in the following plants of the Group:

En ALUDEC COMPONENTES,

- In February 2023, the photovoltaic panels installed to supply electricity to the plant came into operation, therefore increasing the percentage of renewable electricity from self-generation.
- In November 2023, the production equipment layout started to be reconfigured, concentrating the enamelling and screen printing equipment in a single clean room. This will reduce the energy demand of the air transfer units.
- Fluorescent luminaires continue to be replaced with LED technology as traditional luminaires reach the end of their useful life.

En ALUDEC SUCURSAL em PORTUGAL,

- In December 2023, the installation of a heat pump was completed. This significantly reduced the demand for energy from the natural gas boiler and means that it is no longer necessary to condition 100% of the outside air. This measure led to savings of 288 MWh and 86tn of CO2e.

En ALUDEC GALVANIC,

- Fluorescent luminaires continue to be replaced by LED technology in office facilities, as this upgrade has already been completed in the plants.

En ALUDEC INYECCIÓN,

- Comparative energy efficiency studies have been carried out between the older injectors in the machine pool and equivalent injectors available in the current market. With the results obtained (Injectors in plant: 0.60kwh/kg injected plastic vs. Injectors in the market: 0.35 kwh/kg plastic injected) an action plan has been implemented with the aim of expanding and **renewing the plant's machinery with more efficient equipment.** By the end of 2023, six injectors had already been renewed and the plan for 2024 is to continue with the renovations and new acquisitions with energy efficiency criteria.
- In 2023, work was completed to **thermally insulate the energy dissipating components in 16 injectors,**

which will reduce energy consumption in the thermal conditioning of these elements. Se están evaluando alternativas tecnológicas para sustituir el consumo de gas butano en el proceso productivo.

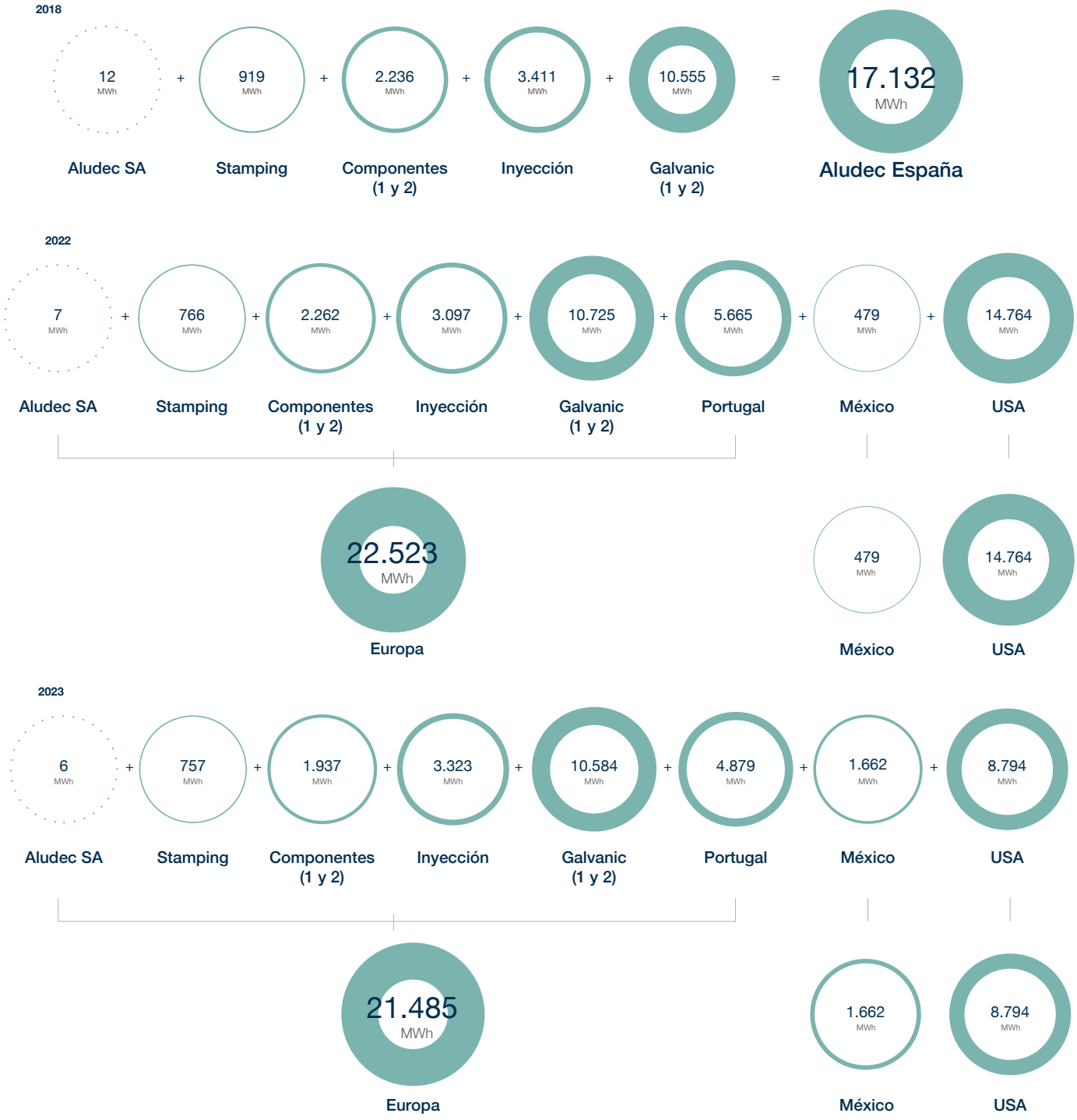
- Technological alternatives are being evaluated to replace butane gas consumption in the production process.
- Real-time consumption profiles of injection equipment are being carried out in order to obtain quality information on energy performance and to be able to evaluate efficiency improvements.

All these energy efficiency measures mean that the ALUDEC Europe Group has experienced a **decrease in energy consumption of 4.61% compared to 2022.**

Taking into account the type of fuel and origin of the electricity purchased, the distribution of energy consumption in 2018 (base year), 2022 and 2023 for the ALUDEC Group are shown in the following.

The energy sources that power the Group's processes and facilities and that have been taken into account in the following consumption indicators are: diesel fuel, petrol, natural gas, liquefied petroleum gas, purchased electricity and electricity that is self-generated by photovoltaic panels.

Energy consumption evolution



[2]See footnote with corrections with respect to previous years.

[2]*Corrections with respect to the 2022 financial year: Correction of error in butane consumption units in injection plant; consumption was being counted in kg and no conversion factor had been applied to kWh. This correction represents a variation of 6.6% in the data published in 2022 of total energy consumption of Inyección and a variation of 0.9% in the total consumption of Aludec Europa.*

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In relation to the ALUDEC USA plant, the data available in the historical data published for this KPI in 2022 did not correspond to the ALUDEC Group's operational and financial control percentage. In 2021 and 2022, data was provided for all plants including consumption data for the chrome plating plant, which is owned by another company and therefore outside the scope of the ALUDEC Group report. The 2023 data will be the first dataset that corresponds to the actual consumption of the Group's activity.

In relation to the sustainable use of energy used in processes and activities, it is worth highlighting the efforts that the ALUDEC Group has been making in promoting **energy consumption from renewable sources**. The data has been monitored since 2018 and, taking this year as the base year, a strategic target of an 80% increase in the use of renewable energy sources has been included.

When quantifying the use of renewable and non-renewable energies, the following energy sources associated with the ALUDEC Group's activities and processes have been taken into consideration:

Non-Renewable Energy Sources:

- Diesel/petrol consumption of our own vehicles,
- Consumption of process natural gas,
- Consumption of process liquefied petroleum gas
- Consumption of process butane gas, and
- Part of the purchased electricity used in Aludec Portugal, Aludec USA and Aludec Mexico plants;

Renewable energy sources:

- energy from self-consumption solar panels in the ALUDEC Inyección, ALUDEC Portugal and ALUDEC Componentes 1 plants,
- 100% of the electricity purchased with a renewable origin guarantee for ALUDEC Inyección, ALUDEC Stamping, ALUDEC Galvanic 1 and 2, ALUDEC Componentes 1 and 2, ALUDEC Portugal (from September 2023).
- % purchased electricity according to official data on the energy mix of each country from the ALUDEC USA and ALUDEC Mexico plants.

New manufacturing plants, such as the ALUDEC Portugal paint plant, have already incorporated partial energy supply by means of photovoltaic panels in their original design. In addition, since September 2023, this plant has had an electricity supply agreement with a **guarantee of renewable origin**, which contributed to increasing the percentage of renewable energy.

The ALUDEC Componentes 1 plant completed the installation of **self-consumption photovoltaic panels** in January 2023, and since February 2023 part of the electricity consumed has come from this installation. This contribution does not affect the percentage of electricity from renewable sources, as this plant already had a supply contract with a guarantee of origin.

In addition, the **electricity purchased** by the plants of ALUDEC Componentes 1 and 2, ALUDEC Inyección, ALUDEC Stamping, ALUDEC Galvanic 1 and 2, ALUDEC S.A. and ALUDEC Portugal (from September 2023), comes from a supplier that has an **emission factor of 0kg of CO2 per kWh** as accredited by the publications 'Results of electricity labelling of supply companies relating to the energy produced in 2023 (published by the National Competition Market Commission in 2024) and "Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects" as of June 2024 of the Ministry for Ecological Transition and the Demographic Challenge.

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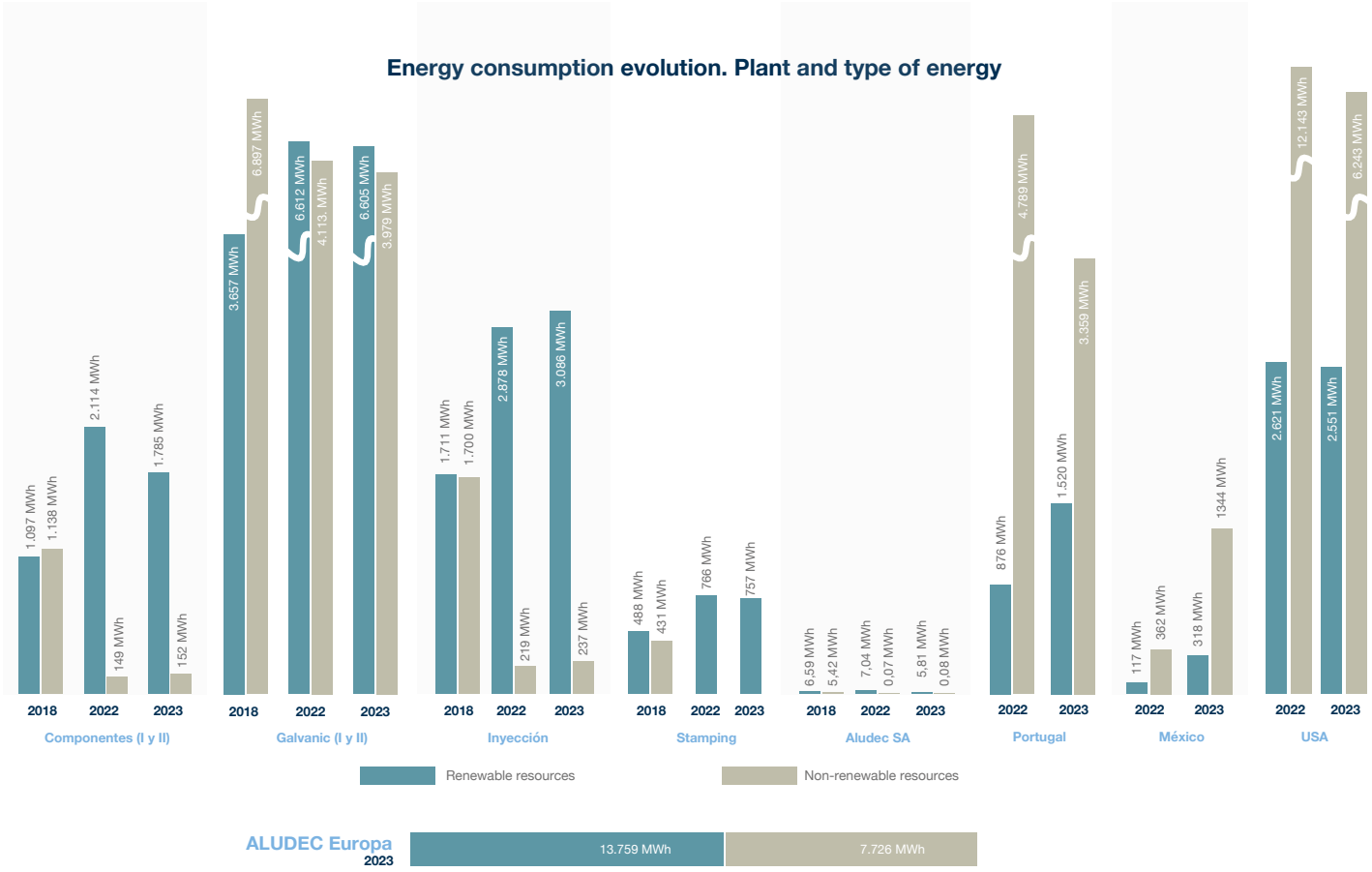

[3] See footnote with correction of errors in the infographic regarding the 2022 financial year

During 2023, the **ALUDEC Europe Group reached 64% of renewable energy consumption**, which is an increase compared to 2022, when it reached 58.9%.

In relation to the ALUDEC USA plant, the data available in the historical data published for this KPI in 2022 did not correspond to the ALUDEC Group's operational and financial control percentage. In 2021 and 2022, data was provided for all plants including consumption data for the chrome plating plant, which is owned by another company and therefore outside the scope of the ALUDEC Group report. The 2023 data will be the first dataset that corresponds to the actual consumption of the Group's activity.

[3] *Correction of errors in the infographic regarding the 2022 financial year:*

Data in the renewable/non-renewable energy graph for the Componentes plant in the base year of 2018 has been corrected. All electricity purchased was being counted as renewable and was only 100% renewable from September 2018.

Correction of percentage of renewable/non-renewable for ALUDEC Portugal. In 2022, a fixed percentage was taken into account, while in 2023 it was seen that the retailer provides a monthly update of percentage according to the mix of its portfolio.

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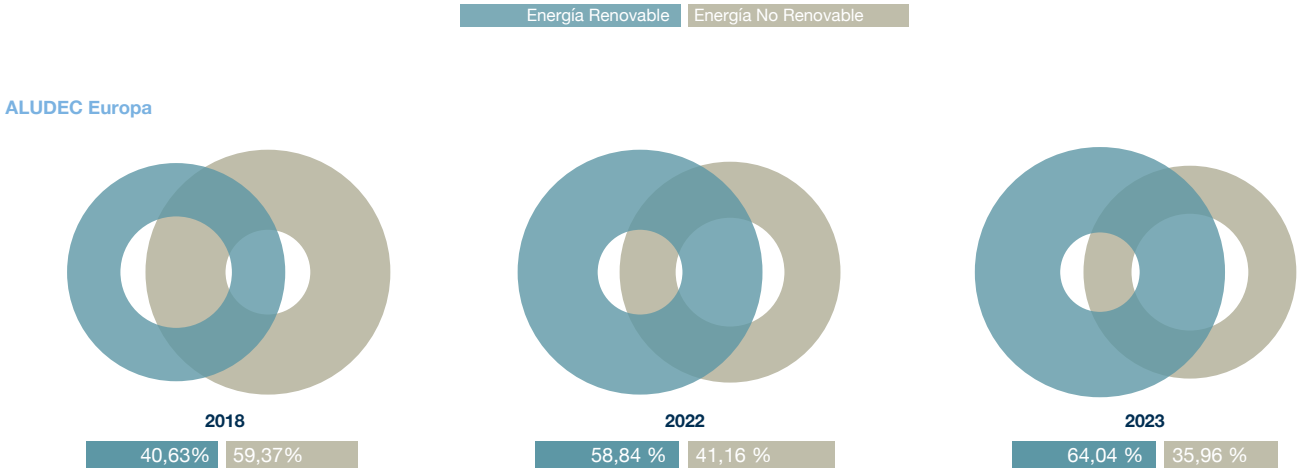
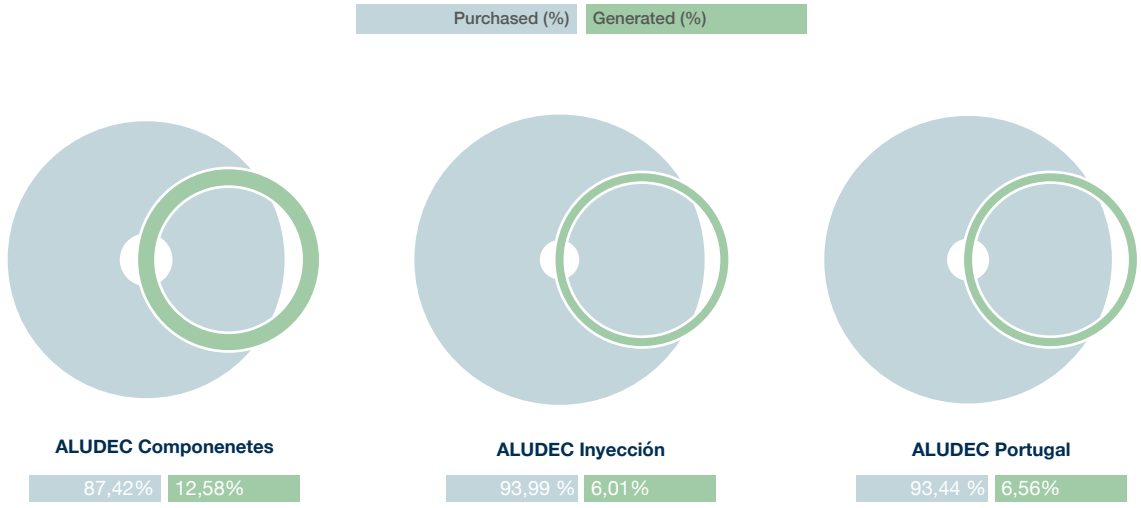
Evolution of renewable and non-renewable energy consumption



It should be noted that in 2023 the ALUDEC Inyección and ALUDEC Portugal plants obtained 539,061 kWh from self-generation equipment (photovoltaic panels). Therefore, **3.59% of the total electrical energy consumed in Aludec Europe's plants comes from its own self-generation facilities**, an increase of half a point compared to 2022.

Self-generated electrical energy



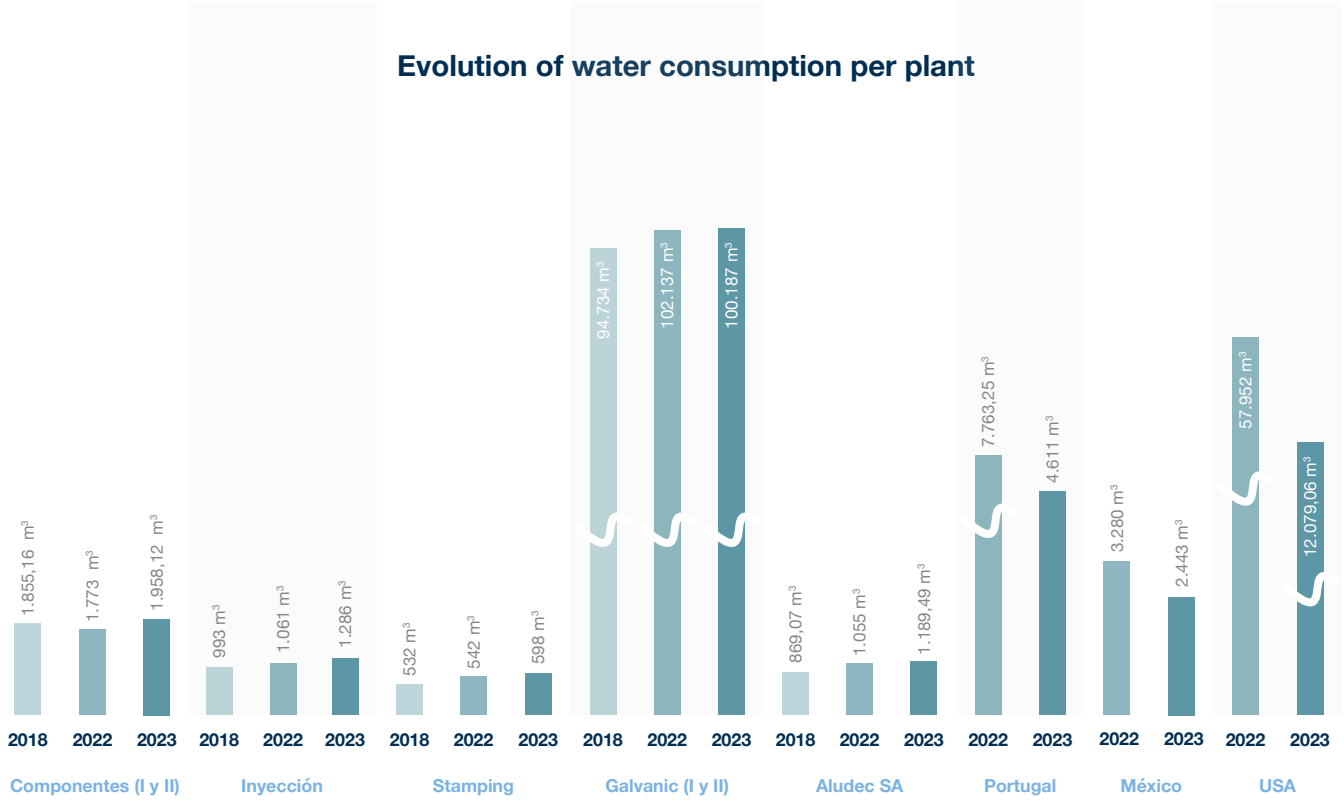
1.6.5. Sustainable Resource Use: Water Consumption

The plants that consume water for use in the production process are the ALUDEC Galvanic, ALUDEC Componentes, ALUDEC Portugal, ALUDEC USA and ALUDEC Mexico plants. The Inyección plant only consumes water in case of leakage of the equipment cooling system. Water consumption at ALUDEC S.A.'s facilities includes the testing laboratory facilities that support all the plants. The rest of water consumption comes from sanitation facilities. All the Group's plants use water from municipal sanitation networks and are located on sites classified as industrial.

Water consumption is monitored by means of approved meters and the evolution of this consumption is tracked by means of performance indicators in order to observe consumption trends and the impact of consumption optimisation measures. One of these measures is preventive maintenance operations within the facilities to avoid leaks and the implementation of improvement plans focused on **reusing consumed water**.

Water consumption by the Group's plants in recent years was as follows:

Evolution of water consumption per plant



ALUDEC Europa 2018	94.309 m³
ALUDEC Europa 2022	115.655 m³
ALUDEC Europa 2023	109.829,61 m³

ALUDEC Europe's plants achieved a **reduction in water consumption of 5%** compared to the 2022 financial year. The most significant reduction occurred at the ALUDEC Portugal plant by optimising the flow rate required in the pre-wash section using Power Wash.

The ALUDEC Mexico plant also reduced its water consumption by 25% compared to 2022 by repairing leaks, closing disused facilities and properly planning the irrigation of green areas. However, this trend will be altered by the commissioning of a new chrome plating section in the first half of 2024.

In relation to the ALUDEC USA plant, the data available in the historical data published for this KPI in 2022 did not correspond to the ALUDEC Group's operational and financial control percentage. In 2021 and 2022, data was provided for all plants including consumption data for the chrome plating plant, which is owned by another company and therefore outside the scope of the ALUDEC Group report. The 2023 data will be the first dataset that corresponds to the actual consumption of the Group's activity

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1.6.6. Pollution: Atmospheric emissions: Volatile Organic Compounds (VOCs) Emissions

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The direct atmospheric emissions caused by the ALUDEC Group's activity are essentially those derived from the processes of enamelling chrome parts, painting plastic parts, screen printing and varnishing of plastic, steel and aluminium elements. Once the parts have been painted, screen-printed, varnished or enamelled, they undergo a curing process in drying ovens, where solvents evaporate in the form of Volatile Organic Compounds (VOCs), which are channelled through chimneys to the outside of the facility.

The emission of these compounds mainly affects the plants of ALUDEC Stamping, ALUDEC Portugal and ALUDEC USA. These plants carry out emission controls in accordance with current legislation and are carried out by Control Bodies authorised by the relevant authorities in each country. ALUDEC Componentes, which also has emissions from the screen printing and enamelling processes, has been exempted, after having carried out initial measurements of these sources, by the relevant authority from carrying out periodic controls by approved inspection bodies.

Similarly, the emission sources of the chrome plating lines of the ALUDEC Galvanic plants, with emissions in the production line and natural gas combustion boilers, have also carried out initial measurements of these sources, and have been exempted by the relevant authority from carrying out periodic controls by approved inspection bodies.

With regard to the ALUDEC Inyección and ALUDEC SA plants, their production processes do not generate atmospheric emissions.

As for the ALUDEC Group's international plants, the ALUDEC Portugal plant stands out for its implementation of RTO systems for treating atmospheric emissions of VOCs from the painting process. This system allows a significant reduction in VOC emissions contained in the finishing mixtures' components and more than complies with the established legal limits, as accredited by the reports carried out by an entity accredited by the Portuguese environmental administration (APA).

The ALUDEC USA plant has records of consumption of VOC compounds according to current legislation derived from the painting facilities and cleaning operations.

1.6.7. Circular economy and waste management: Waste by Type and Disposal Method

ALUDEC works towards sustainable development, one

MANUFACTURE

of its objectives being to reduce environmental impact through the efficient use of resources in all our activities. An efficient use of raw materials leads to a reduction of waste production and therefore minimises the impact of our waste on the environment.

The ALUDEC Group promotes sustainable practices in order to reduce the waste generated both upstream, by our suppliers, and downstream, towards our customers and end-of-life managers of our products, thus trying to reduce our impact on the entire Life Cycle of our product. (These supply chain practices are further developed in sections 1.6.1 and 1.6.3 associated with the corresponding life cycle phase).

During operations associated with the Production life cycle phase, one of the main environmental aspects is waste production, both hazardous and non-hazardous. During the reception of raw materials and dispatch of finished products, mainly plastic, cardboard and wooden packaging waste is generated. In the different operations that make up the production processes, waste raw materials such as plastic, metal, inks and varnishes, films, adhesive materials and rejected manufactured products are generated.

The ALUDEC Group is implementing practices to promote reuse, recycling and minimisation in waste generation and management, in order to advance the **strategic objective of reducing waste generation by 20% during the period 2018-2025 and 30% by 2038.**

The following practices are standardised in all the group's plants, which reduce waste generation in terms of both quantity and volume:

- Use of **returnable packaging** in internal transport circuits between Group plants.
- **Reuse of packaging** by recirculating components between plants, extending their useful life and reducing waste generation. For example, cardboard boxes, plastic cell-air components, plastic or cardboard separators and lids that arrive as intermediate product packaging at the group's plants are returned to the plants of origin for reuse until the end of their useful life.
- Implementation of **on-site compacting** practices to minimise the volume of waste generated (mainly plastic and cardboard waste) and reduce collection frequency and therefore the impacts associated with waste transportation.

Additionally, there are improvement actions implemented by plants such as:

At ALUDEC Galvanic 1:

- Temperature optimisation studies have been carried out to avoid degradation of the baths, therefore reducing the generation of hazardous waste of exhausted nitric acid.

At ALUDEC Galvanic 2,

- In 2023, the sludge decanting process continued to be optimised, improving the performance of centrifugation equipment and adapting maintenance routines and decanting conditions.

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At the ALUDEC Stamping plant,

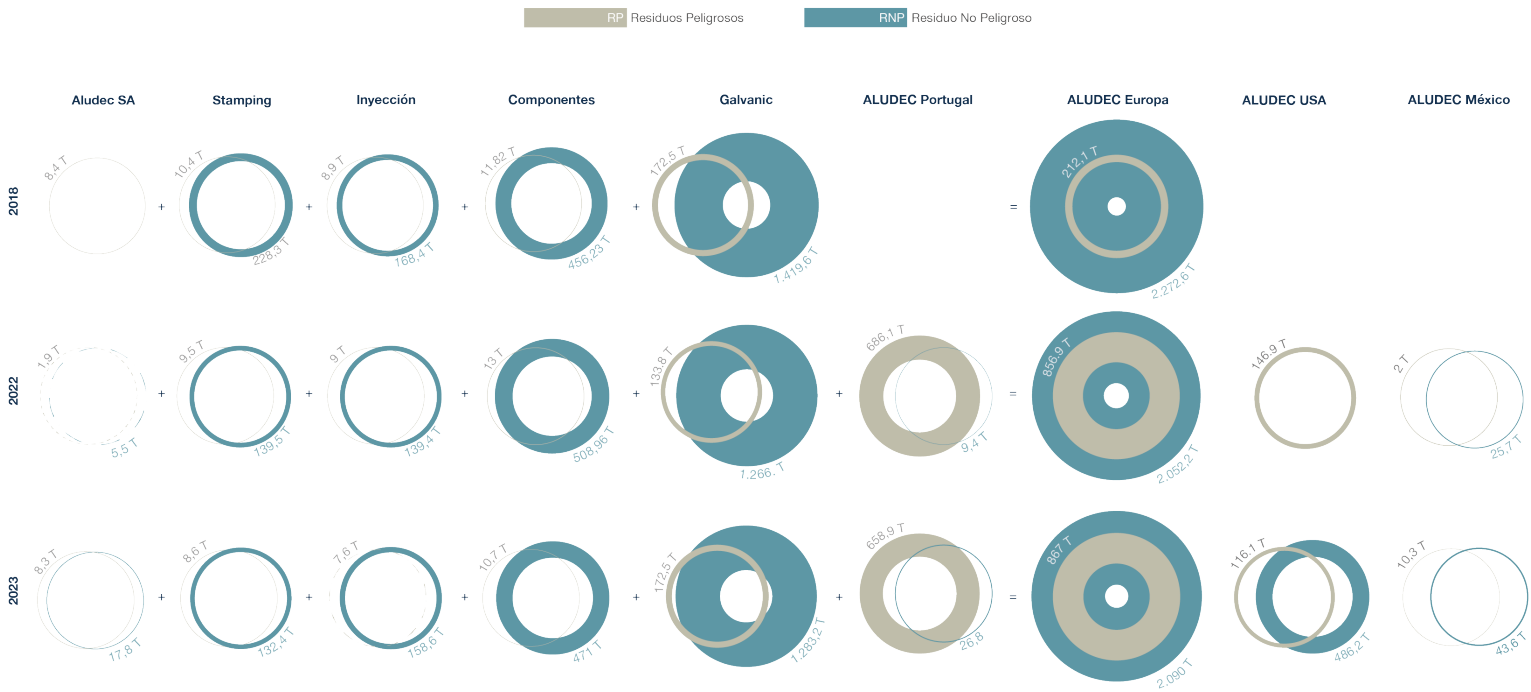
- The automation of the start-up register and the manufacturing routing sheet has been completed, making it possible to go paperless in these process stages.
- As a general rule, given the same technical requirements, priority is given to buying electric production equipment over hydraulic equipment, which would generate more hazardous waste during maintenance.

In order to evaluate the impact of the above practices and to carry out operational control, a monthly control is carried out of the weight of all types of generated waste at each production plant and environmental indicators are available to monitor the evolution of waste generation according to production activity.

The evolution of the total volume of waste (Hazardous and Non-Hazardous) generated by each of the plants and by the entire ALUDEC Group is summarised below.

There was a slight increase of 2% in total waste generation at ALUDEC Europe's plants compared to 2022. While the ALUDEC S.A and ALUDEC Galvanic 1 and 2 plants increased their waste generation compared to 2022, the rest of the Group's plants managed to reduce the total amount generated.

Waste generation evolution

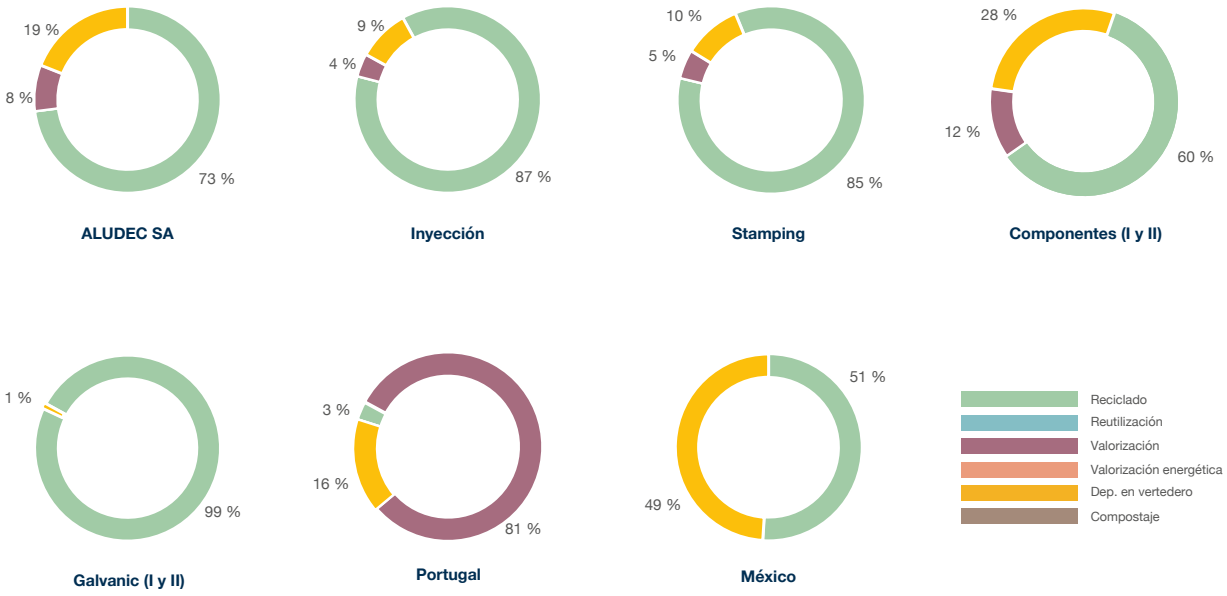


[4] See footnote with corrections in respect of previous years

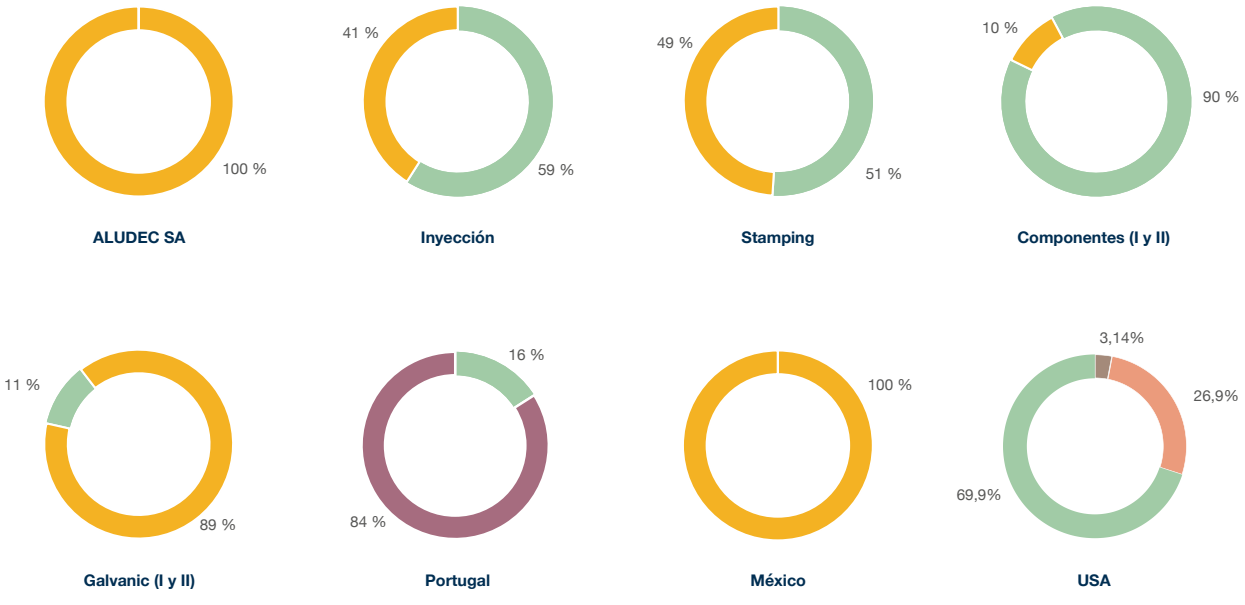
Based on the information provided by the authorised waste managers with whom we collaborate and the categories established in the GRI indicators, waste management treatment have been divided into the following categories: **Reuse, Recycling and Recovery. Recovery includes energy recovery and landfill.**

[4]2018 data is corrected: RP Galvanic, 172.62tn instead of 172.5tn; 2021: Galvanic RP 178.96tn and RNP 1418.23 instead of 178.8tn and 1474.05tn; 2022: ALUDEC S.A. RP and RNP data were rotated.

Non-Hazardous Waste Management in 2022



Hazardous Waste Management in 2022



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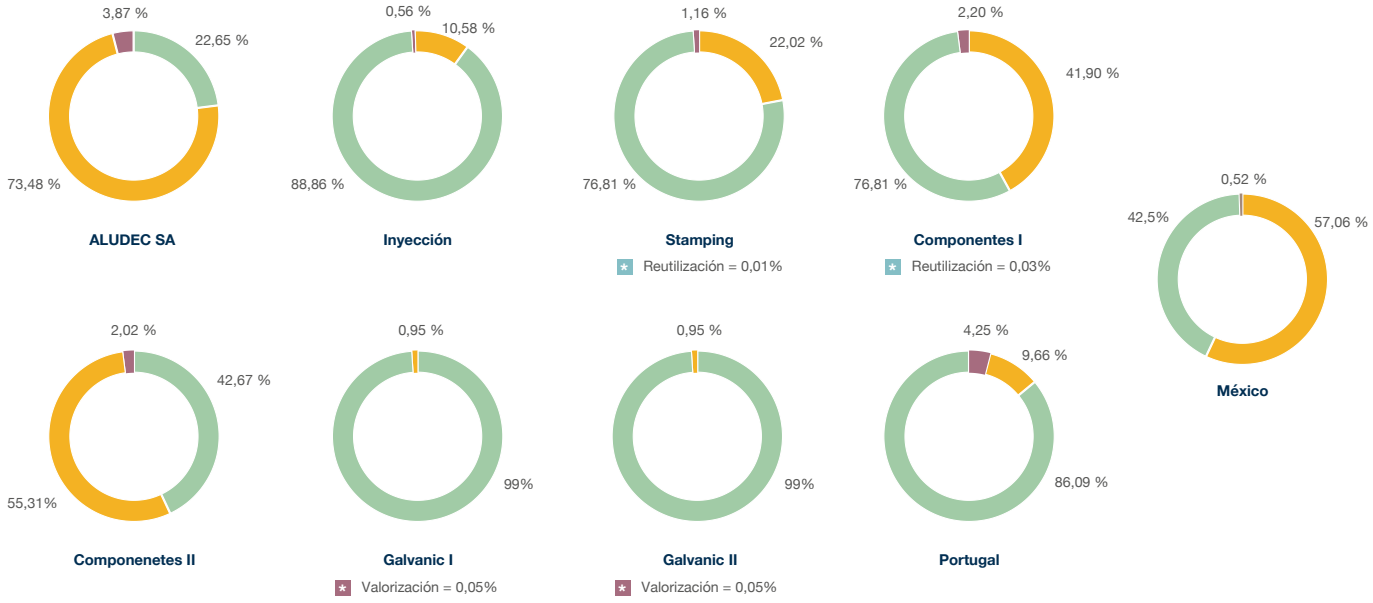
Non-Hazardous Waste Management in 2023



Hazardous Waste Management in 2023

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1.6.8. Other environmental issues associated with Production: Justification for non-inclusion as a significant material aspect

Light or noise pollution

The activity carried out by the ALUDEC Group is not characterised either by its light intensity or by the generation of noise outside the limits set by the applicable legislation, so it is not considered within the scope of significant impacts for the Group or for any of our stakeholders.

Biodiversity protection

All ALUDEC Group plants are located in Industrial Estates and the environmental impacts generated by the activity do not affect any protected natural environments.

1.6.9. Environmental Aspects in the Use and End-of-Life Phases

One of the most important aspects to take into account during the use and end of life of our product is the identification and management of the materials of which it is made up of. The customer has all the information on its composition, since the ALUDEC Group communicates this composition through the IMDS (International Material Data System), a tool used by the companies that make up the automotive supply chain. This provides information related to restricted or potentially hazardous substances and information on the recyclability of constituent materials.

END-OF-LIFE

Another impact of our products during customer use is the generation of waste from product components used for their incorporation into the vehicle and the generation of packaging waste from the supplied product. For example, as a result of the assembly of our parts on the customer's line, waste such as cardboard, plastic protective film and siliconised paper may be generated, and, in accordance with current legislation, this waste must be correctly managed.

With regard to end-of-life waste, our parts form part of the car from its assembly on the customer's line until the end of its life. The authorised managers responsible for vehicle end-of-life management are in turn responsible for the correct treatment of the derived waste generated during their activity, always acting in accordance with current environmental legislation. To improve this management, ALUDEC marks the parts individually with the plastic polymer symbol used in their manufacture, thus facilitating their recyclability.

In addition, with the aim of minimising our products environmental impact, the ALUDEC Group carries out informative actions for interested parties involved in these stages of the Life Cycle, such as: our customers, users and vehicle end-of-life managers. In order to reach these Stakeholders, we use the corporate website *www.aludec.com* where the necessary environmental information is published so that, in each phase of the life cycle, sustainable management of the materials that make up our product and the packaging that accompanies it is carried out.

In this way ALUDEC aims to minimise the environmental impact associated with product use and to contribute to the objectives of reuse, recycling and recovery in our products' end-of-life management by providing information on:

- information on product and material design to enable the correct management of waste generated during the use and positioning of the product in the vehicle, as well as the management of waste generated at the end of the product's useful life.
- information on the type of packaging material that accompanies our products in order to encourage the use of reusable and recyclable materials and to provide users with sufficient information for their correct management.

In addition to documents containing relevant information on the impact of our product throughout its Life Cycle, the ALUDEC Group completes the information provided to its stakeholders on our environmental performance with the publication on its website of the Environmental Information included in this Non-Financial Information Statement.

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DECLARACIÓN DE VERIFICACIÓN

EQA

Declaración de Verificación Independiente del Estado de Información No Financiera de ALUDEC, S.A. como la empresa matriz y sus filiales: ALUDEC Inyección S.A., ALUDEC Stamping S.A., ALUDEC Galvanic S.A., ALUDEC Componentes S.L., ALUDEC S.A. Sucursal en Portugal, ALUDEC Automoción S.A. de C.V. y ALUDEC USA, INC del ejercicio 2023

A los Socios/órgano de administración de **ALUDEC, S.A.**

De acuerdo con el artículo 49 del Código de Comercio, hemos realizado la verificación, con alcance de seguridad limitada del Estado de Información No Financiera (en adelante EINF) correspondientes al ejercicio anual finalizado el **31 de DICIEMBRE de 2023**, de **ALUDEC, S.A.** (en adelante "la organización") y sus sociedades dependientes que forma parte de su Informe de Gestión **consolidado** del mismo ejercicio.

El contenido del Informe de Gestión **consolidado** información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en el **ANEXO 1: Requerimientos de la Ley 11/2018 y de los GRI aplicados** incluida en el citado Estado de Información no Financiera.

Responsabilidad de la Dirección

La dirección de la organización, es responsable de la preparación, del contenido y de la presentación del EINF, según la Ley 11/2018, de 28 de diciembre. Esta responsabilidad incluye el diseño, la implementación y el seguimiento del control interno que se considere necesario para permitir que el EINF esté libre de incorrección material. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente, seleccionados de acuerdo con lo mencionado para cada materia en **ANEXO 1: Requerimientos de la Ley 11/2018 y de los GRI aplicados**, del citado EINF.

Asimismo, la dirección de la organización es responsable de definir, implementar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF, así como para el seguimiento del grado de cumplimiento de requisitos exigidos en la Ley 11/2018, de 28 de diciembre.

Independencia y Competencia

El equipo auditor ha cumplido los requerimientos de independencia, imparcialidad y demás exigencias de ética, basando sus actuaciones en los principios fundamentales de integridad, objetividad, competencia y diligencia profesional, confidencialidad y comportamiento profesional.

EQA es un prestador independiente de servicios de verificación tal y como se contempla en la Ley 11/2018.

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DECLARACIÓN DE VERIFICACIÓN

Objetivo de la verificación

El objetivo de la verificación es asegurar que la información reportada por la organización en el Estado de Información No Financiera de **ALUDEC S.A.**, de 09/09/2024, es precisa, completa, transparente y libre de errores u omisiones.

Nuestra responsabilidad

La responsabilidad de EQA se circunscribe en expresar nuestras conclusiones en una declaración de verificación independiente de seguridad limitada, basada en los procedimientos realizados y en las evidencias que se han obtenido. El encargo se ha realizado de acuerdo con una metodología propia y los requisitos de la Norma Internacional UNE-EN ISO/IEC 17029 "Evaluación de la conformidad. Principios generales y requisitos para los organismos de validación y verificación".

El alcance de un encargo de seguridad limitada es sustancialmente inferior al de un encargo de seguridad razonable y, por lo tanto, la seguridad proporcionada es menor.

Los procedimientos realizados se basan en el juicio profesional de los expertos que han intervenido en el proceso e incluyen consultas, observación de procesos, evaluación de documentación, procedimientos analíticos, y pruebas de revisión por muestreo que, con carácter general, se describen a continuación:

- ✓ Reuniones con el personal de los diversos departamentos de la Organización involucrados para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y obtener información necesaria para la revisión.
- ✓ Comprobación de los procesos de los que dispone la organización para determinar cuáles son los aspectos materiales en relación con sus actividades.
- ✓ Análisis de los procedimientos utilizados para recopilar y validar los datos e información presentada en el EINF.
- ✓ Análisis de la adaptación del EINF a lo señalado en Ley 11/2018.
- ✓ Comprobación de datos, en base a la selección de una muestra, y realización de pruebas sustantivas de la información cuantitativa y cualitativa contenida en el EINF.

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DECLARACIÓN DE VERIFICACIÓN

EQA

Conclusiones de la Verificación

Como resultado de los procedimientos que se han realizado y de las evidencias obtenidas, no ha llegado a nuestro conocimiento ninguna cuestión que nos lleve a pensar que la información contenida en el EINF de **ALUDEC, S.A.** y **sus sociedades dependientes** correspondiente al ejercicio anual finalizado el **31/12/2023**, no está presentada de manera adecuada, ni que existan desviaciones ni omisiones materiales que nos haga pensar que el informe no cumple los requisitos de la Ley 11 del 2018 recogidos en **ANEXO 1: Requerimientos de la Ley 11/2018 y de los GRI aplicados**, del citado EINF, a excepción de:

2.1.6. Remuneración media de los consejeros y directivos, incluyendo la retribución variable, dietas, indemnizaciones, el pago de los sistemas de previsión de ahorro a largo plazo y cualquier otra precepción desagregada por sexo [GRI 2-9].

2.1.5. Brecha salarial, la remuneración en puestos de trabajo iguales o de media de la sociedad [GRI 2-21].

Uso y distribución

La presente Declaración de Verificación se emite a la dirección de **ALUDEC, S.A.**, de acuerdo con los términos del contrato suscrito entre ambas partes.

Esta declaración ha sido preparada en respuesta al requerimiento establecido en la normativa mercantil vigente en España, por lo que podría no ser adecuado para otros propósitos y jurisdicciones.

Esperanza Martínez García
Directora de Certificación

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Queda sujeto al "Procedimiento de Certificación y Condiciones Generales" establecido por EQA

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