



Sustainability Report 2024





Index

1. Letter from the Chairman	3	5. Environmental information	44
		5.1 Climate change	44
		5.2 Environmental management	46
		5.3 Circular economy, natural resource management and use of materials	47
		5.4 Biodiversity protection	52
2. General Information	4	6. Governance information	53
2.1 Lantania Group	6	6.1 Ethical and Compliance Framework	54
2.2 Corporate governance	9	6.2 Sustainable supply chain	56
2.3 Risk management	14	6.3 Cybersecurity	59
2.4 Double materiality analysis	17		
3. Our strategy	19	7. Annexes	61
3.1 Strategic plan	19	7.1 Annex I. About this report	62
3.2 Sustainability plan	21	7.2 Annex II. Traceability	63
3.3 Global Compact and SDGs	22	7.3 Annex III. Quantitative indicators	73
3.4 ESG Ratings	22	7.4 Annex IV. Contact information	90
3.5 Innovation and sustainable digitalisation	23		
3.6 Integrated management system	24		
3.7 EU Taxonomy	25		
4. Social information	29		
4.1 Talent	30		
4.2 Human rights	33		
4.3 Diversity	35		
4.4 Occupational safety, health and welfare	37		
4.5 Social impact	40		
4.6 Quality	41		
4.7 Interest groups	42		
4.8 Client satisfaction	43		

1.

Letter from the Chairman

Federico Ávila



Sustainability and social responsibility are ongoing processes in which we continue to learn, build and innovate. This report showcases the progress of our continuous learning and provides an overview of the impact of our policies on daily operations and projects.

The commitment of everyone at Lantania allows us to continue advancing towards our goal of building a more sustainable future by promoting infrastructure that generates social, economic and environmental value. We achieve this with transparency and rigour, in line with recognised regulatory and reporting frameworks.

The year 2024 has been characterised by significant challenges, against a backdrop of great global uncertainty. The evolution of financial markets, inflation, geopolitical tensions and supply chain challenges has affected the business environment, but they have not dampened our determination to continue growing and looking to the future. We have maintained our capacity for investment and development, integrating sustainability as a guiding principle in all our decisions.

As part of this approach, we have taken significant steps forward in our Sustainability Plan. The improvement in our ratings by external agencies such as Ethifinance and EcoVadis highlights the work we have been doing in environmental, social and governance matters. We have reinforced our commitment to biodiversity by joining sector-specific initiatives, such as the Spanish Business and Biodiversity Initiative.

Additionally, this year we have taken steps towards aligning our activities with the EU Taxonomy, a key exercise to ensure that our business model is consistent with European environmental targets. We remain committed to excellence, renewing our certifications in quality, the environment, safety and energy efficiency, and adding new accreditations that reinforce our commitment to digitalisation and road safety.

Social Commitment and Diversity

People are at the heart of Lantania. We foster a safe, inclusive and diverse workplace rooted in quality employment, equal opportunities and continuous learning. We have an Equality Plan and protocols in place to ensure a respectful environment, and in 2024 we reinforced our commitment by joining the Target Gender Equality programme of the UN

Global Compact Spain, taking another step towards gender equality in our organisation.

We are committed to preventive care and comprehensive employee support, leveraging certified standards, digital tools, and dedicated services such as psychological assistance, which reflect our commitment to the professional and personal development of every member of the Lantania team.

Fighting climate change

At Lantania, we continue to advance steadily in our commitment to addressing climate change. During 2024, we have strengthened our sustainability actions, deepening the analysis of our Carbon Footprint and incorporating new tools to improve transparency and environmental responsibility. We have also expanded our use of renewable energy through self-consumption and certified sourcing, enabling a gradual reduction of our reliance on fossil fuels.

When it comes to the circular economy, we have enhanced our waste management practices to minimise environmental impact and optimise resource use. From environmental restoration to infrastructure improvements, our initiatives incorporate sustainability criteria at every stage of the project.

Innovation remains a cornerstone of our corporate strategy. We are committed to solutions that combine technology and sustainability, such as the development of projects linked to green hydrogen, efficient desalination and the recovery of strategic materials, seeking to respond to the major environmental challenges of the present and the future.

These advances have been made possible through the commitment, effort and involvement of everyone at Lantania. We will continue to work with a clear vision: to build more resilient, sustainable infrastructure that serves people. Together, we are transforming the world one project at a time.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

2.

General information

At Lantania, we turn major transport, water, and energy infrastructure projects into reality to enhance quality of life and help build a cleaner, more sustainable world.

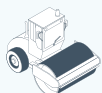
We believe there is a different way to develop both large and small-scale projects—through innovation, advanced technologies, outstanding service, and quality—always creating value for our employees and clients.



+1,000
Professionals*



24 years
Experience



1,200
Pieces of Equipment

* No. of employees at 31/12/2024



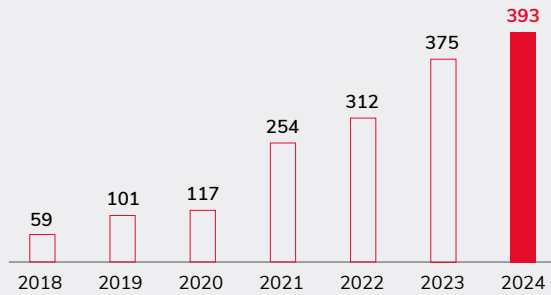
1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Main figures

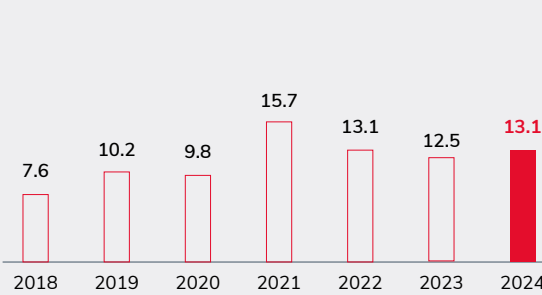
Revenue

Data stated in millions of euros



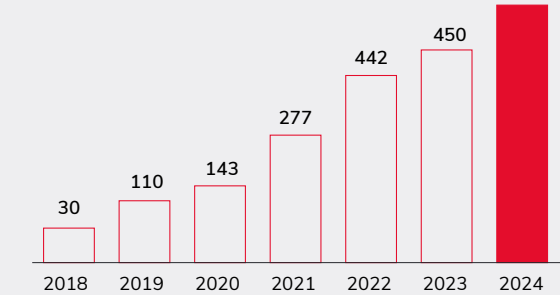
EBITDA

Data stated in millions of euros

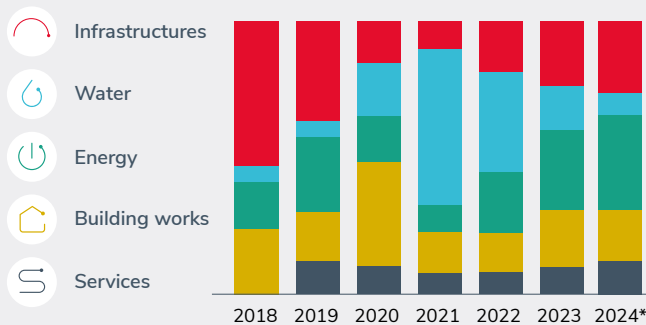


Contracts

Data stated in millions of euros



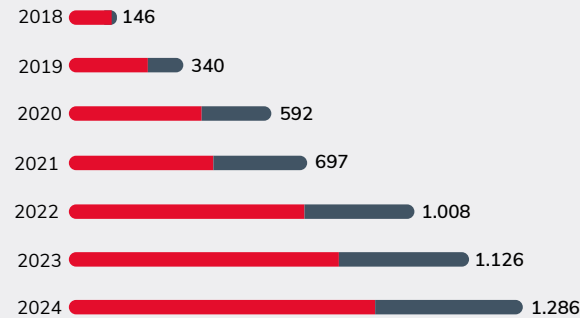
Revenue by business area



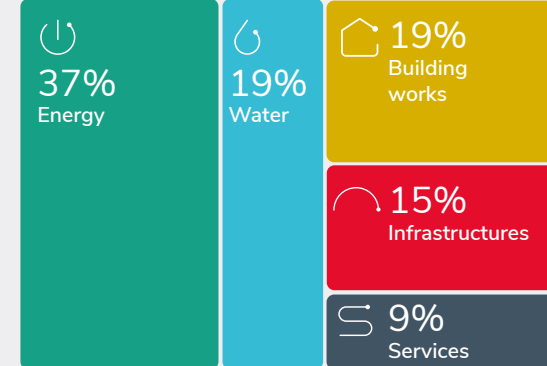
*The data presented is not definitive, as it is subject to updates arising from the incorporation of additional information pending classification.

Number of employees

● Direct ● TJVs & subsidiaries

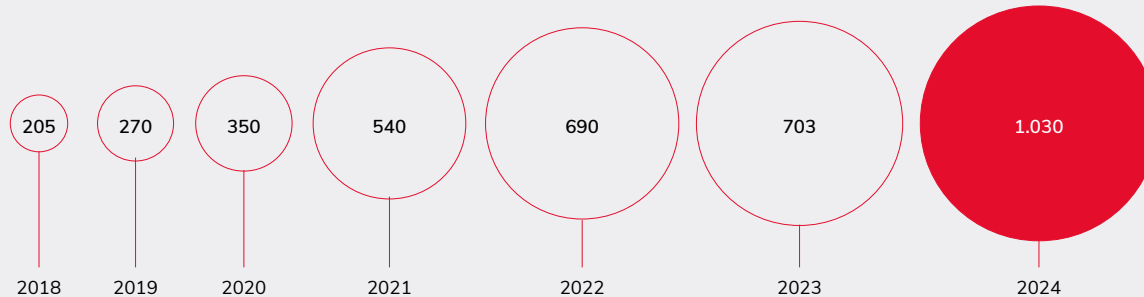


By business area

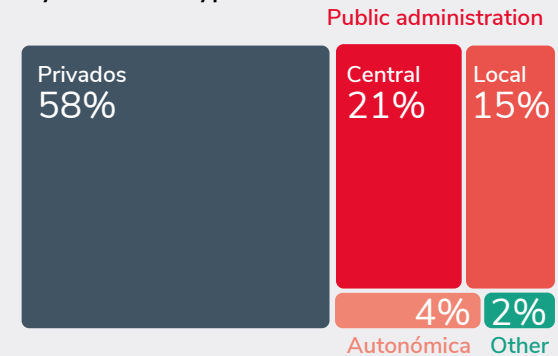


Portfolio

Data stated in millions of euros



By customer type



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

We combine experience and energy. Our name, inspired by the lantana flower, symbolises that something vibrant and resilient can flourish even in arid terrain. This is how we see our role in the building sector after times of crisis: bringing new colours to the landscape with innovative and sustainable solutions. This is what identifies and defines our company.

Our experience and technical resources are our strength. We have a team of over 1,000 professionals with an average of

24 years' experience in the construction sector, backed by a fleet of over 1,200 pieces of machinery.

With the acquisition of the construction, installation and services business units of the Isolux Corsán Group, as well as the public works division of the Velasco Group, we have inherited the experience and knowledge accumulated by two leading companies with more than 90 years of experience in infrastructure, water, energy and building.

Our project has been further strengthened by the addition of key companies such as Soil (now Lantania Aguas), Travypsa and Deisa in 2020, and Balzola Polska and DSV in 2022.

We understand that long-term business success is based on a balanced approach to economic performance, social impact and environmental responsibility. Our ethics and transparency guide every step we take, reaffirming our commitment to a more sustainable and fairer future for all.

2.1 Lantania Group

The Lantania Group comprises five business areas:



Infrastructures

- Roads
- Railway



Building works

- Non-residential
- Residential



Water

- Desalination
- Urban water
- Industrial water
- Hydraulic infrastructures



Energy

- Renewables
- Transport infrastructure
- Transmission & distribution
- Naval



Services

- Outdoor urban services
- Building maintenance
- Infrastructure conservation



Infrastructures



Building works



Energy



Water



Services

Railway

+1,000 km
overhead line+50
substations+290 km
track assembly+70
traction
substations
under maintenance+300 km
of overhead
line under
maintenance+80 km
tram lines

Roads

+500 km
highways+15 km
tunnels+20 km
viaducts

Residential

+14,000
homes

No residencial

+2,000
hotel rooms+40
service buildingsOutdoor
urban
services+2,600
streets and public
roads in different cities+2,000
hectares of parks
and green spaces

Building maintenance

+15,000
homes+2,000
hotel rooms+1,000
hospital beds+40
service buildings+70
public buildingsTransmission
and Distribution+1,000 km
overhead line+50
traction substationsTransport
infrastructure765 kV
T&D all voltage range+2,100 km
transmission lines

Renewables

+1.3 GW
renewable energy
generation+600 MW
solar parks executed
and under construction
in the last four years

Self-consumption

7347 kWp
installed power

Desalination

+645,000 m³/día
desalinated water+1.8
million inhabitants

Industrial water

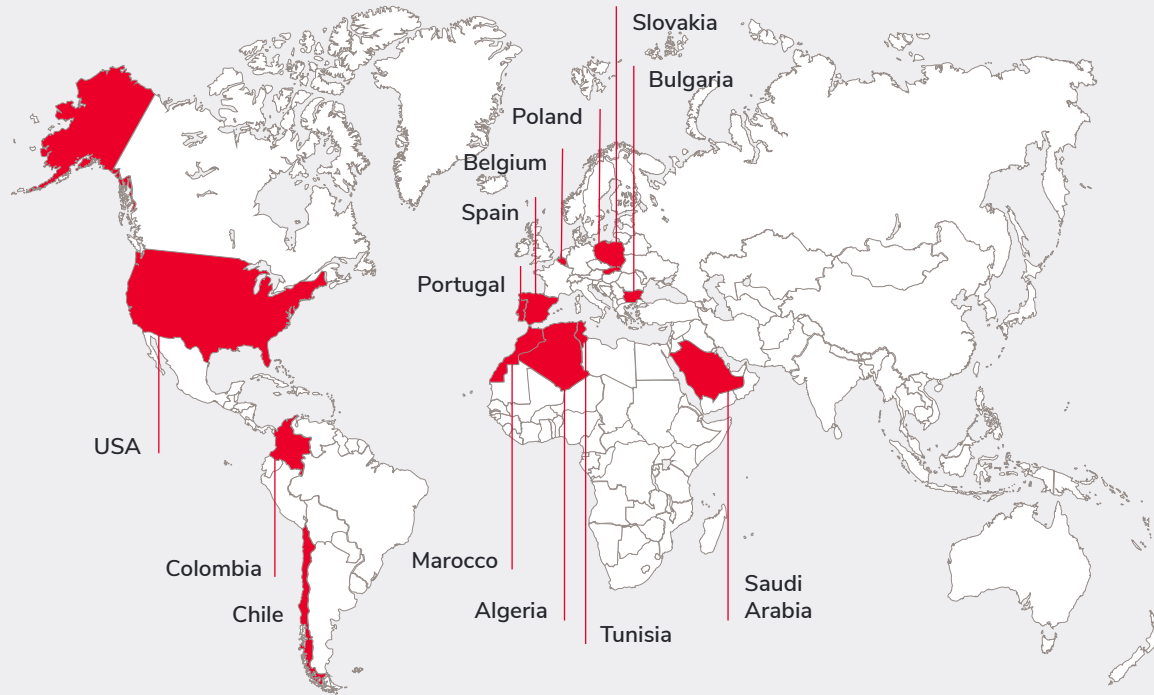
1,200
industrial water
treatment plants+12,000,000 m³/día
treated industrial waterHydraulic
infrastructures+1,000 km
pipelines~1.5 Hm³
storage in
concrete tanks~280 Hm³
storage in
concrete tanks+7,000 m
underwater outfall+8,000 m
dam crests

Urban water

+500,000 m³/día
drinking water700,000 m³/día
treated urban water6
million inhabitants

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

International presence



Actividades presentes por país

Saudi Arabia	Infrastructures	Colombia	Water	Poland	Infrastructures, Building works, Services
Algeria	Water	USA	Energy	Portugal	Energy, Water
Belgium	Infrastructures	Slovakia	Water	Tunisia	Water
Bulgaria	Infrastructures, Energy	Spain	Infrastructures, Water, Energy, Building works, Services		
Chile	Water	Morocco	Water		

Mission, vision and values

Mission

Lantania delivers major transport, water and energy infrastructure to improve the quality of life and build a cleaner, more sustainable world, creating value for customers, employees and shareholders.

Vision

To be a world leader in helping our clients to create large infrastructures through innovation, the advanced use of technology, service and quality.

Values

Integrity, transparency, ethics, efficiency, accountability, innovation, continuous improvement, excellence, teamwork and enthusiasm.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

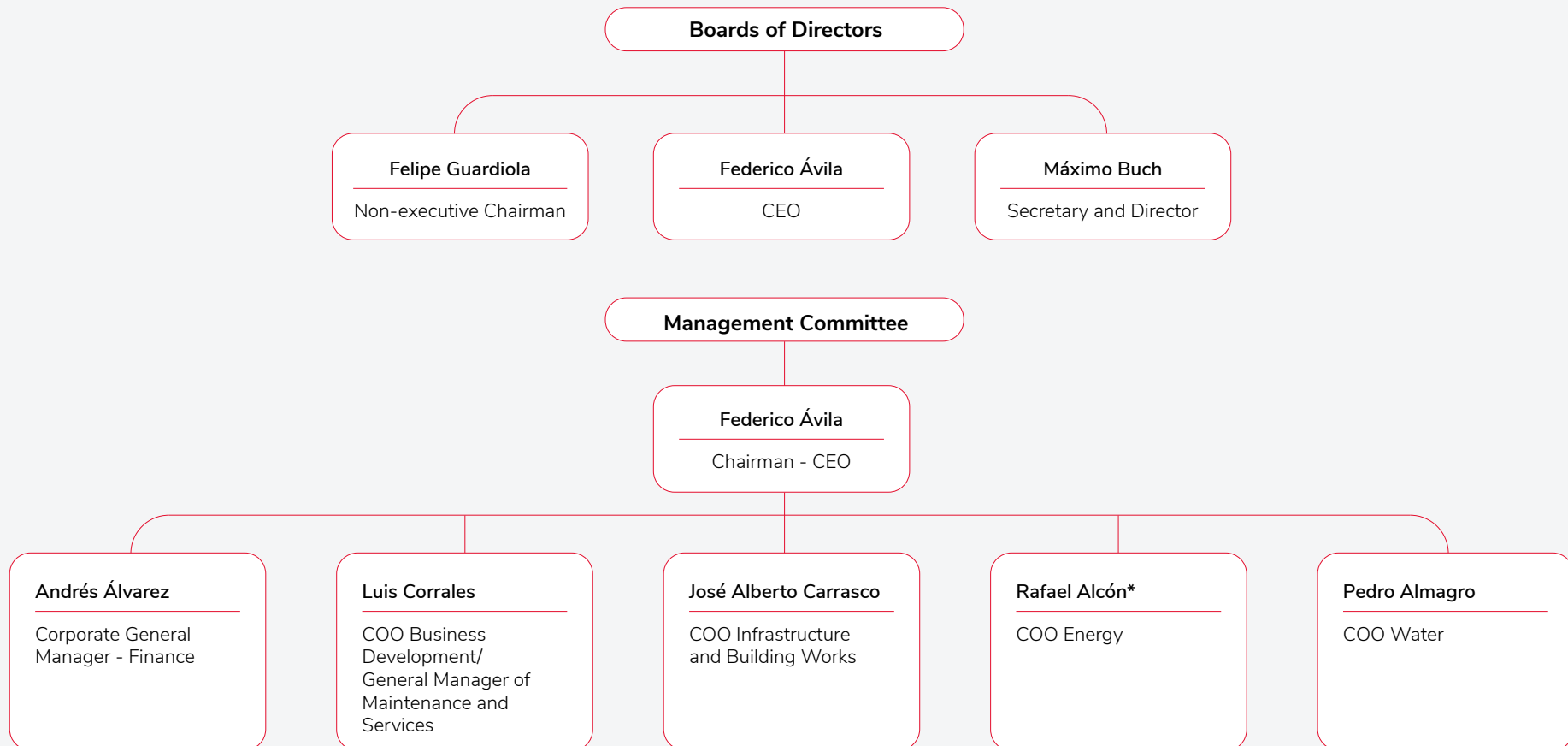
2.2 Corporate governance

Senior management: Board of Directors and Management Committee

At Lantania, governance is managed through our Board of Directors, Management Committee and internal management structures. These bodies ensure effective oversight of strategic and operational decisions, enabling us to move forward with strength and transparency.

Our governance framework enables us to rapidly adapt to sector dynamics and challenges, maintaining an efficient decision-making structure in line with our sustainability, growth and efficiency objectives. This ensures that every step we take is guided by sound principles and responsible management.

Board of Directors and Management Committee Structure



* The current Chief Operating Officer for Energy joined the company in March 2024, succeeding Julio Masid, who held the position until that date.

Board of Directors

Lantania's Board of Directors is made up of three members:



Felipe Guardiola Non-executive Chairman

Spanish lawyer and politician experienced in politics and the private sector. Guardiola was a member of the Regional Parliament of Valencia (1987-1999) and helped draft the Statute of Autonomy of the Region of Valencia, as well as serving as a senator (1991-1995). He has worked in private law and has been a member of the Governing Board of the Court of Arbitration of Valencia since 1987. Guardiola is currently Non-Executive Chairman of Lantania, Managing Partner of Guardiola i Linde, and Chairman of Ansofi.

Máximo Buch Secretary and Director

Businessman from Valencia with an outstanding track record in economics and business. He was Regional Minister for Economy, Industry and Tourism of the Region of Valencia between 2012 and 2015. After his time in public administration, he returned to the private sector, holding strategic positions in various companies.

Federico Ávila CEO

Telecommunications Engineer from the University of Vigo, graduate in Business Studies from the UOC and Executive MBA from IESE. Federico carried out an important part of his professional career in the Isolux Corsán Group, holding at different stages the positions of Corporate General Manager, CEO of Isolux Corsán North America and Director of the Industrial Division.

The Board of Directors of the Lantania Group, currently composed of men, **does not have any independent members**. Due to the size and structure of the company, the inclusion of independent members on the Board is not considered necessary.

Furthermore, it is important to note that **the Lantania Group** is not subject to **Delegated Regulation (EU) 2020/1816**, mentioned in standard GOV-1. This regulation applies exclusively to administrators of financial benchmarks to ensure

transparency in ESG factors, an area that is not part of our activities. Therefore, we are not required to include independent directors on our Board of Directors under this regulation.

When it comes to sustainability, we make sure to manage all relevant aspects diligently. Our **Board of Directors** coordinates oversight alongside the **Management Committee**, which is responsible for managing risks and incidents, and the **Sustainability Committee**, integrating these elements into our policies and strategic objectives.

We primarily operate from our **headquarters in Madrid**, which allows us to maintain a direct line of communication with our local operations in Spain, where we carry out most of our infrastructure, energy and water projects. However, our **international expansion** means that the Board of Directors also actively supervises the activities of our subsidiaries and branches in other countries, reinforcing our commitment to global and responsible management.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Management Committee

The Lantania Group Management Committee, which is mainly responsible for overseeing the implementation of the Group's strategies and operations, is made up of a group of six professionals with extensive experience in the sector and a clear international focus. Its members include:

Chairman & Chief Executive Officer (CEO)

Federico Ávila

Chief Corporate Services Officer & Chief Financial Officer (CFO)

Andrés Álvarez

Chief Operating Officer – Infrastructure and Building Construction

José Alberto Carrasco

Chief Operating Officer – Business Development and Maintenance & Services

Luis Corrales

Chief Operating Officer – Energy

Rafael Alcón

Chief Operating Officer – Water

Pedro Almagro

This body meets periodically at the headquarters. All its members are based in Madrid, with the exception of the Chief Operating Officer for Water, who is based in Seville, where the offices of LANTANIA AGUAS, S.L.U. are located, and the Chief Operating Officer for Energy, as this Division, which belongs to LANTANIA, S.A.U., is based in the offices in Valencia.

The Committee also monitors the sustainability goals of each area, promoting a culture of responsibility in the use of resources, the reduction of emissions and the protection of biodiversity.

1

Supervision of Sustainability Strategy and Objectives:

As one of the three pillars of the Lantania Group's growth, sustainability is integrated into all areas of activity. The Management Committee ensures that the company's strategic activities and decisions comply with sustainability objectives, especially in key sectors such as infrastructure, water management and renewable energy. This oversight allows the company to align its growth with a more sustainable and responsible business model.

2

Sustainability Risk Management: The Management Committee leads sustainability risk management, ensuring that operations minimise environmental impact and comply with ESG (environmental, social and governance) standards. It oversees projects aimed at reducing the carbon footprint, improving energy efficiency and optimising water use, in partnership with the Sustainability Committee and through the use of advanced technology and strategic alliances.

3

Support for the Sustainability Committee: Lantania has a Sustainability Committee responsible for developing and implementing specific sustainability policies and actions. This Committee, under the supervision of the Management Committee, focuses on the execution of projects and the fulfilment of environmental and social objectives, ensuring that all initiatives are aligned with the company's sustainability principles.

4

Support for the Compliance Committee: The Management Committee also works closely with the Compliance Committee, which is responsible for overseeing compliance with legal and ethical regulations throughout the organisation, while respecting its independence. This committee ensures that criminal compliance management systems are implemented, assessing risks and taking the necessary measures to prevent any legal, criminal or human rights breaches.

5

Strategic Alliances and Partnerships: In line with the company's strategic approach, the Management Committee promotes the establishment of key alliances and partnerships, such as joint ventures and consortiums, to strengthen sustainability in its operations. These agreements allow the Lantania Group to access new technologies and methodologies in areas such as desalination and renewable energies, thereby contributing to the innovation and sustainability of the company's projects.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

COMMITTEES: Sustainability, Compliance, R+D+i

Sustainability Committee

The Lantania Sustainability Committee, chaired by Federico Ávila and made up of key management members, is responsible for developing and implementing sustainability policies and actions. This committee meets regularly to review sustainability actions, objectives and initiatives, ensuring that they are aligned with Lantania's Sustainability Plan.

Andrés Álvarez

Chief Corporate Services Officer & Chief Financial Officer (CFO)

Luis Corrales

Chief Operating Officer – Business Development and Maintenance & Services

José Ignacio Carrasco

Chief Operating Officer – Infrastructure

Rafael Alcón

Chief Operating Officer – Energy

Pedro Almagro

Chief Operating Officer – Water

Julia López

Integrated Management System Director

María Herrero

Sustainability Officer

Compliance Committee

The Criminal Compliance Committee, which meets regularly, is responsible for driving and overseeing the effective implementation of the criminal compliance management system at all levels of the organization. Its functions include ensuring the ongoing training of members, integrating criminal compliance responsibilities into job descriptions and performance management processes, establishing reporting and documentation systems, and adopting processes for managing information and complaints, as well as managing the Lantania Group's complaints channel. In addition, the committee is responsible for establishing performance indicators, analysing performance, identifying and managing criminal risks, and ensuring periodic reviews of the system.

It also monitors compliance with requirements relating to the protection of human rights and other social issues, such as labour rights, established in contracts and tendering processes.

During financial year 2024, the Compliance Committee is in the process of implementing an updated compliance system in line with the latest regulatory developments in this area, improving the reporting channel and implementing a new anti-bribery and anti-corruption policy.

This committee is made up of:

Andrés Álvarez

Chief Corporate Services Officer & Chief Financial Officer (CFO)

Elena Ruiz

Corporate Legal Manager

Miguel Ángel del Estal

Human Resources Manager

Lantania Aguas R+D+i Committee

The Lantania Aguas R+D+i Committee operates on a monthly basis and is made up BY Pedro Almagro, Javier Pariente, David Garzón, Juan García, Antonio Borrero, Ricard García, Hicham El Bakouri and Miguel Vargas.

The Lantania Aguas R+D+i Committee plays a crucial role in the strategic direction of the company, actively working to keep up to date with the latest technological trends in the water sector, identify R+D+i opportunities, and oversee key projects and agreements that drive innovation in the company.



Remuneration

Currently, Lantania has not implemented incentive systems that link sustainability performance to the remuneration of its employees or managers.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Due diligence procedures

Our due diligence procedure allows us to identify, assess and manage sustainability risks and negative impacts associated with our operations, supply chain and business relationships. This process aims to prevent and mitigate adverse impacts on the environment, human rights and other ESG matters.



The Lantania Group's due diligence process includes:



Supply chain

We have implemented a supplier approval and evaluation system through a supplier management platform that assesses sustainability, ethics and regulatory compliance criteria. Through this system, we verify that our suppliers comply with labour, environmental, quality and other social responsibility standards. Each supplier is classified according to their performance in areas such as meeting deadlines, ethical behaviour and responsiveness, which determines their participation in our projects.

Mergers and Acquisitions (M&A)

In line with our 2022-2026 Strategic Plan, we apply a rigorous approach to our acquisitions and mergers. We evaluate factors such as corporate culture, organisational health and strategic alignment of the companies we consider acquiring. We ensure that these companies share our sustainability values and have the technical capacity to strengthen our key areas such as water, energy and the railway sector. Cultural fit and growth potential are essential for effective integration.

Criminal Compliance and Anti-Corruption

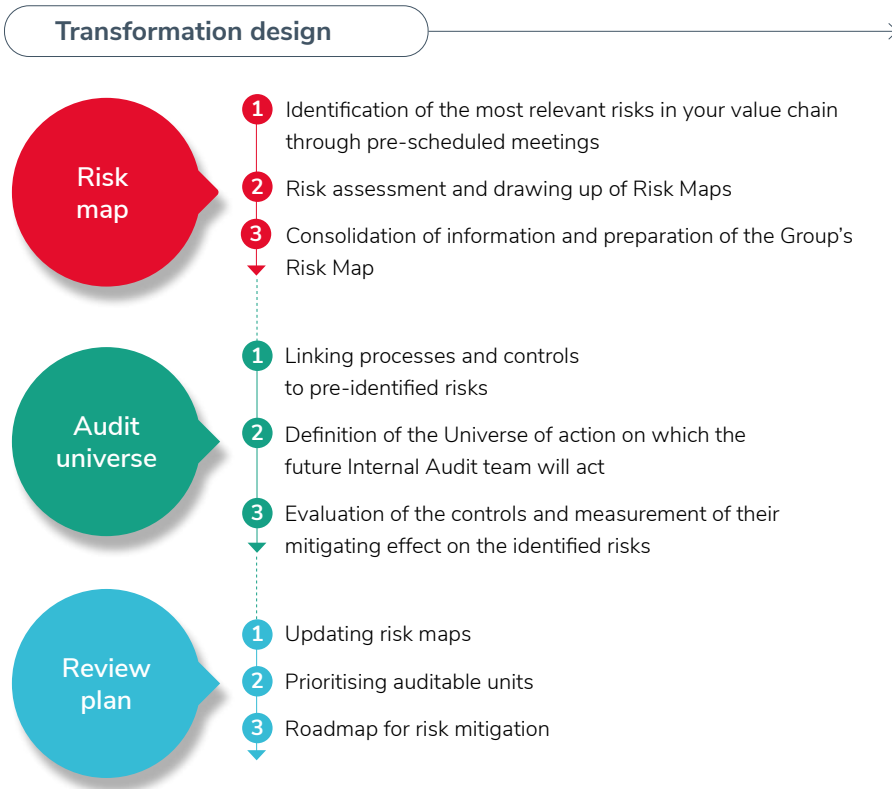
We have a Criminal Compliance Management System in place designed to prevent criminal and corrupt practices. This system is aligned with the UNE 19601 standard, which establishes procedures to carry out ongoing due diligence and manage criminal risks such as money laundering and other financial crimes.

These practices reflect our commitment to governance and sustainability standards, ensuring comprehensive evaluation, control and prevention processes in all our operations and corporate relationships.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

2.3 Risk management

Lantania, seeking to identify risks and measure our potential impact on the smooth running of the company and our strategy, carried out in December 2022 ¹ an analysis of the main risks in accordance with the COSO International Control Framework.



This categorised approach allows the Lantania Group to systematically address each risk area to strengthen its position and mitigate potential negative impacts.

Furthermore, the Integrated Management System Department complements the risk analysis based on the COSO framework through the risk and opportunity identification and assessment procedure.

This procedure aims to establish a clear methodology for identifying, assessing, planning and controlling the risks and impacts associated with the provision of our services. This ensures effective management of ESG risks, including Quality, Environment, Energy, and Occupational Health and Safety.

During the risk assessment process carried out, a number of challenges have been identified that could affect the Group's performance and stability. These risks have been grouped into several key categories to provide a structured and understandable view of the potential challenges. These categories include:

- **Talent management**, focusing on attracting, retaining and developing human resources.
 - **Roles and functions**, focusing on the definition and effectiveness of within the organization.
 - **TJVs**, highlighting the risks associated with the management of temporary joint ventures.
 - **Organization**, exploring the overall efficiency and structure of the group.
 - **Market**, managing threats associated with market dynamics.
 - **Marketing**, focusing on the group's image and business opportunities.
 - **Prevention and security**, considering the safety of both personnel and assets.
 - **Policies and procedures**, assessing the robustness and effectiveness of internal policies.
 - **Systems**, addressing risks related to technology and infrastructure.
 - **Procurement**, analysing procurement and suppliers.
 - **Data Protection Act**, focusing on the supervision of data protection regulations.
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1.
Letter from
the Chairman

2.
General
information

3.
Our
strategy

4.
Social
information

5.
Environmental
information

6.
Governance
information

7.
Annexes

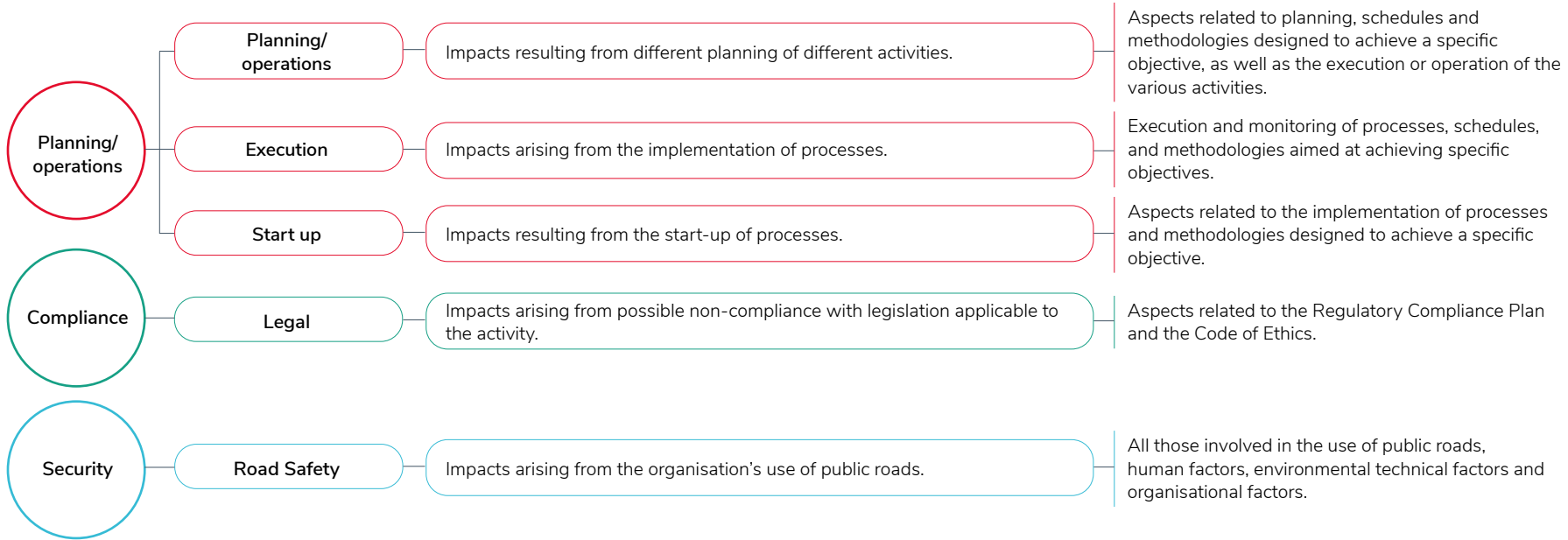
¹ The analysis remains valid for the 2024 financial year.

Definition of risk areas and sub-areas

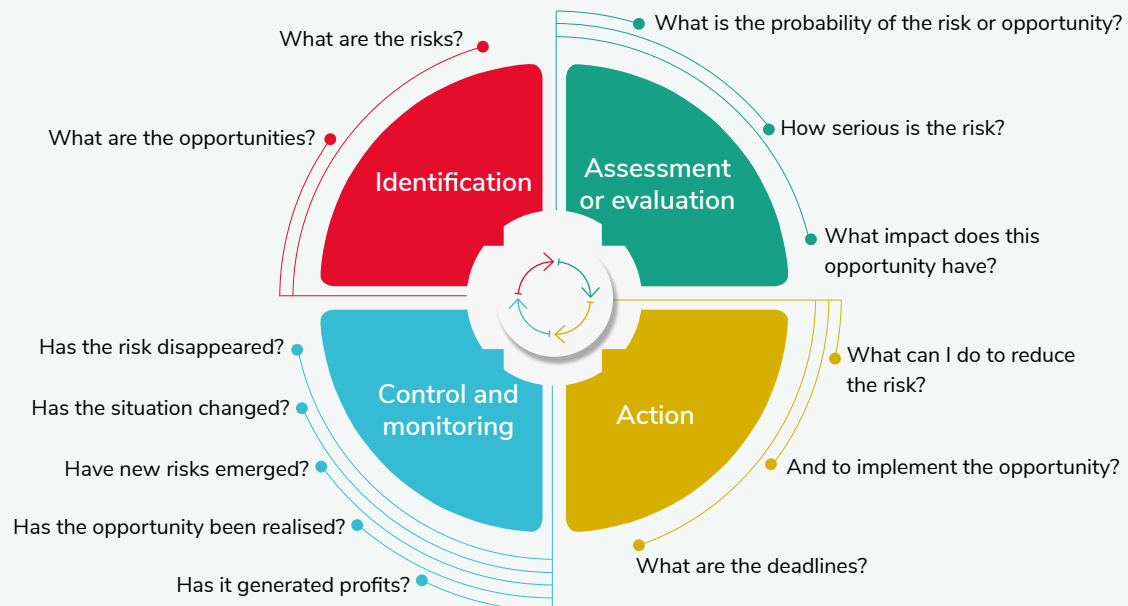
Impact area	Sub-areas	Definition	Aspects to Consider
Ethics	Business ethics	Conduct related to ethics. These include those related to conducting business in such a way that the company's ethical and social responsibility extends to all those directly or indirectly affected by the company's initiatives or activities in terms of their interests or rights, which may be considered illegal or unethical measures.	Incidents related to bribery, corruption and kickbacks. Malpractice in the provision of services, procurement and delivery of products, contracting or subcontracting, or in relation to competition.
	Use of resources	Consumption in the production of goods and services.	Consumption of raw materials or consumables and their post-treatment (recycling), efficient use of energy, production efficiency and/or responsible purchasing policies.
Environment	Emissions	Spills, waste, or emissions to land, water, or air, including greenhouse gases.	Direct: use of boilers or generators in production, generation of toxic solid and liquid waste. Indirect: energy consumption and transport.
	Ecosystems	Impact resulting from the location and/or activities of the organisation on a natural community and its physical environment.	The impact may be visual or scenic, as well as on the adjacent (local) fauna and flora through its activities. Impact to be considered in the planning stages (environmental impact studies)
	Climate risks	Threats arising from climate change that affect ecosystems, society and economies.	They can be physical, such as extreme weather events, or transitional, related to regulatory and technological changes towards a low-carbon economy.
Social	Community	Impact on the community and its local population in terms of well-being, both economic and social.	Job creation, tax contribution, noise, health and well-being, education and culture, parking, road safety. Education and training for the community.
	Human rights	Any direct or indirect impact of organisations that may harm the fundamental and basic rights of individuals.	Issues related to forced and child labour, censorship, etc.
	Clients, consumers and users	Impacts arising from marketing, product sales and provision of services.	Aspects such as product and service traceability, labelling (including consumer information on responsible use and consumption), quality, price, compliance with guarantees, service charters, customer relations, customer satisfaction and after-sales service.
Laboral	Recruitment and retention	Impacts arising from human resource management.	Remuneration and/or incentives, social benefits, work-life balance, flexible working hours, training and professional development.
	Diversity and equality	Any element of inequality among employees.	Any aspect arising from diversity and equality management, including race, ethnic group, religion, disability, gender, family situation, sexual orientation, language, disadvantaged groups, and age. Parity, elimination of the glass ceiling, and the zipper system, among other possible issues.
	Working conditions and labour relations	Impacts in the workplace based on physical conditions and relationships between workers and management within the organisation.	Issues related to Health and Safety, maternity and/or paternity, workplace/sexual harassment, collective bargaining, freedom of association, dialogue with employees, satisfaction and motivation.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



The procedure also includes a continuous monitoring system to evaluate the effectiveness of the action plans implemented. In this way, Lantania ensures rigorous control and a continuous improvement process, providing accurate and up-to-date information to management bodies for informed management of incidents, risks and opportunities related to sustainability.



2.4 Double materiality analysis

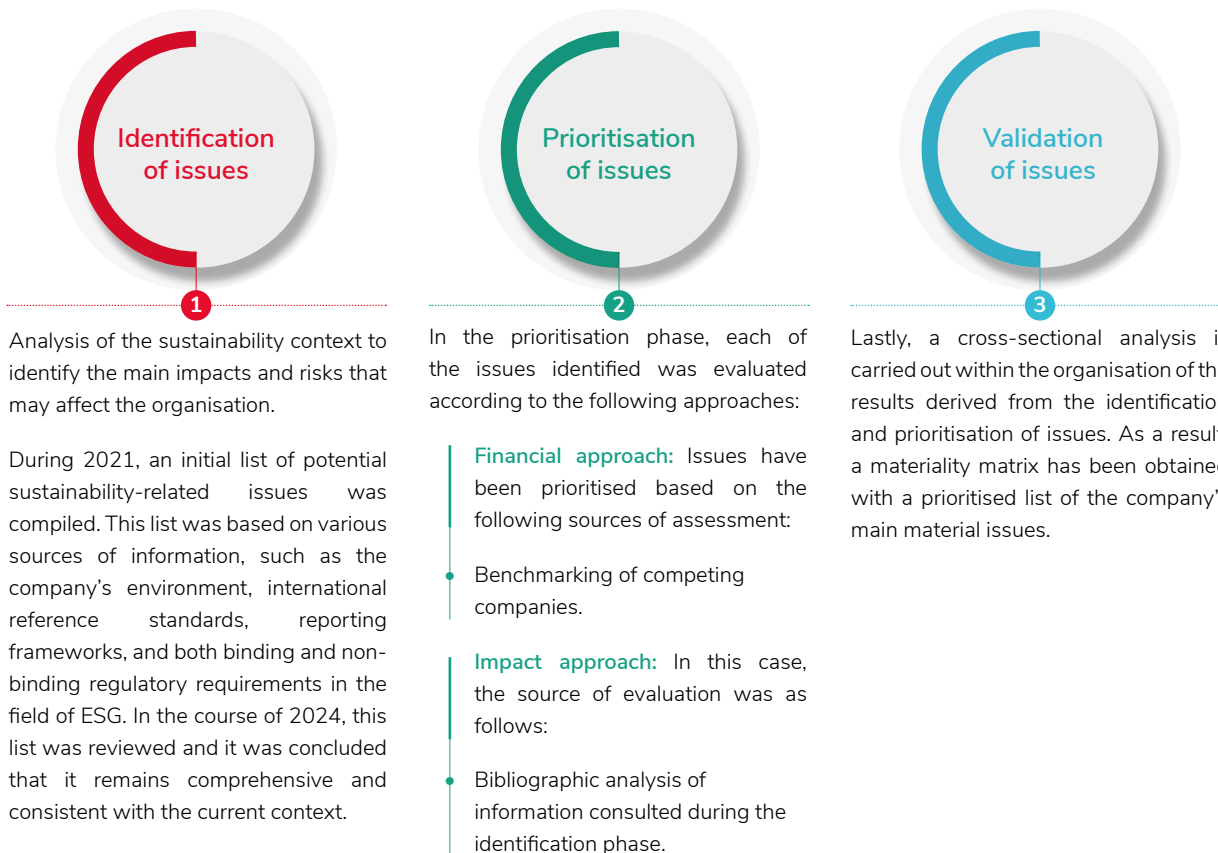
The recent approval of the Corporate Sustainability Reporting Directive (CSRD) brings new obligations for companies from 2024 onwards. Among the main changes is the need to carry out materiality analyses based on the double materiality approach.

As such, the update to our materiality analysis in 2023 is based on the previous analysis from 2021 and takes into account recent geopolitical events and trends identified during the current year. This allows us to adapt to a constantly

evolving environment and ensure that we are addressing the most relevant issues in the field of sustainability.

In 2024, we maintained the same materiality analysis carried out the previous year. However, in 2025, with the entry into force of the Corporate Sustainability Information Law, we will carry out a new analysis in strict compliance with the double materiality approach.

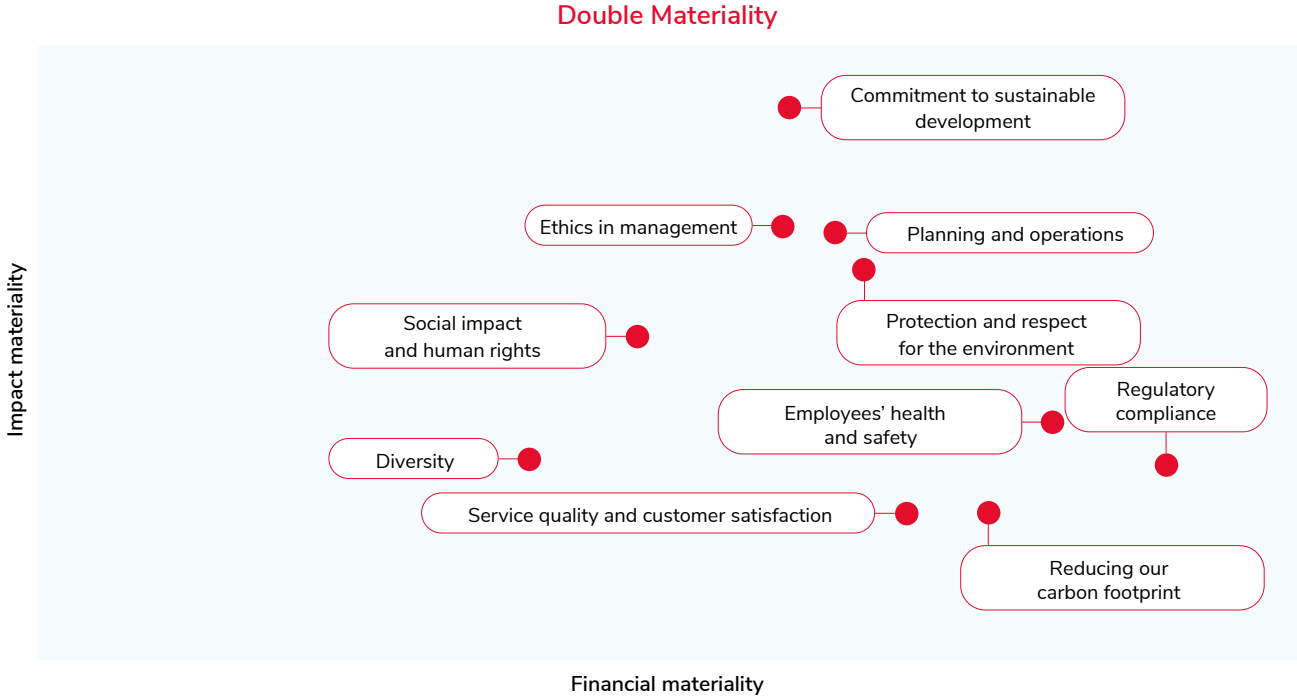
Below, we describe the steps followed to prepare this analysis.



Finally, the company must integrate materiality issues into its business strategy, policies, and processes. This involves taking steps to address the identified issues and to manage the associated risks and opportunities.

Materiality analysis is an ongoing process and may be reviewed and updated as the internal and external circumstances of the company change, as well as the expectations of stakeholders. This helps to ensure that the company is effectively addressing the most relevant issues in its decision-making and operations.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



In accordance with financial materiality, three issues stand out: employee health and safety, reduction of the carbon footprint, and regulatory compliance. This means that Lantania's internal stakeholders consider these to be the three issues with the greatest potential impact on the company's value.

The priority issues in terms of material impact are, in order of importance: commitment to sustainable development, ethics in management and planning, and operational efficiency. These results indicate that the company considers these issues to be the most relevant in the ESG area.

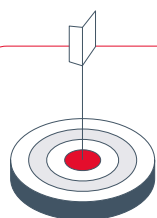
- 1. Letter from the Chairman
- 2. General information
- 3. Our strategy
- 4. Social information
- 5. Environmental information
- 6. Governance information
- 7. Annexes



3. Our strategy

Our 2022–2026 strategy is built on three key pillars: people, profit, and value. We place people at the centre, strengthening relationships with employees, suppliers, and the wider community.

We drive growth through operational excellence and talent development. Additionally, we are firmly committed to sustainability and innovation as levers for creating long-term value and achieving our strategic objectives by 2026.



Goals for 2026

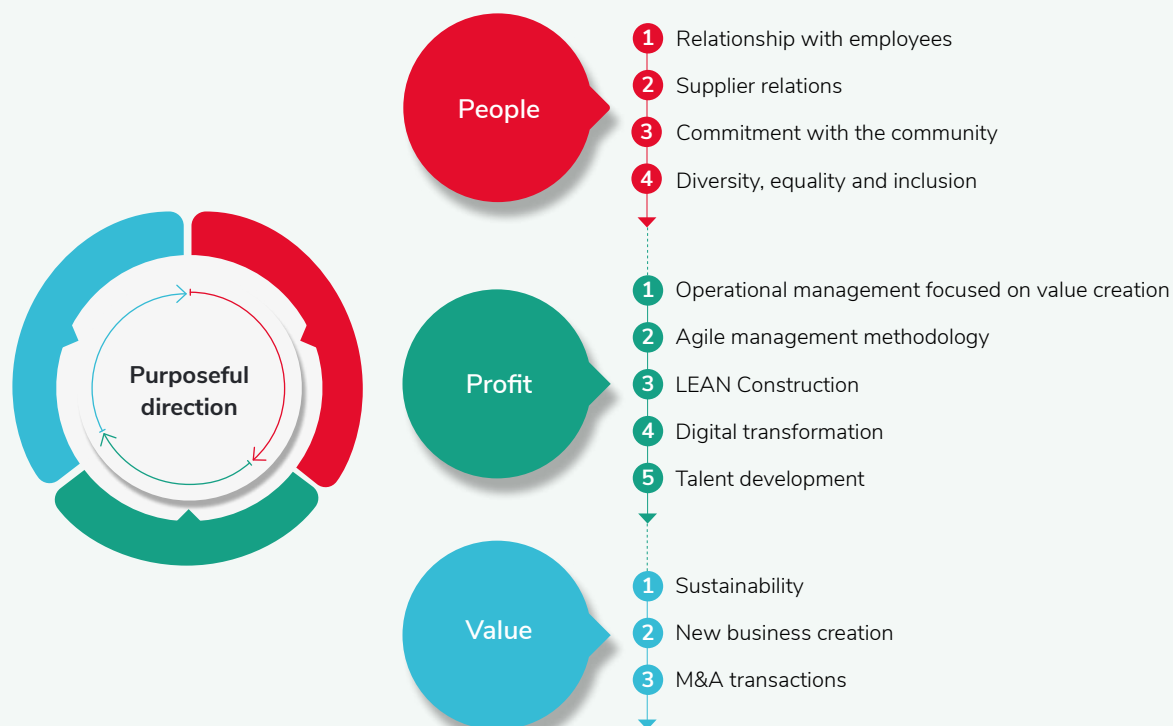
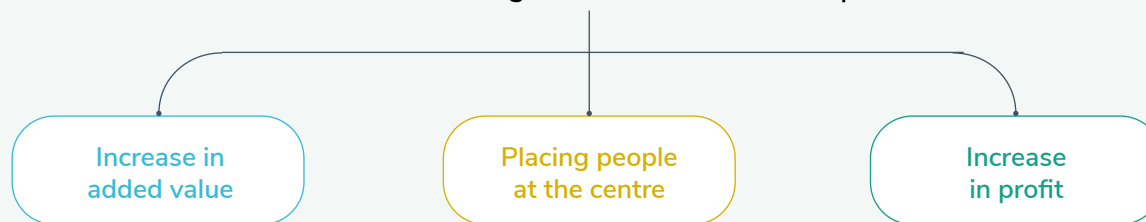
Turnover
500 M€

EBITDA
+25 M€

Investments amounting to
+20 M€

3.1. Strategic Business Plan

The 2022-26 Strategic Plan is based on three pillars:



Significant milestones 2024

We receive the **Sustainability Award** from the International Desalination and Reuse Association

Our director of Lantania Agua, **Pedro Almagro**, joins the Board of Directors of IDRA

We certified our **Road Safety Management System** at Lantania S.A.U.

We are constructing a **biosolids treatment complex** in NEOM (Saudi Arabia).

We certify our **BIM** management system in accordance with the **ISO 19650-1/2** standard at Lantania Infrastructures.

We adhere to the **Target Gender Equality** and the **Global Compact Building Working Group**.

Our Head of Infrastructure Business Development receives the **Medal of Honour** from the AEC.

We received the award for '**Best Research and/or Innovation Project**' for the **vertical gardens on the M-30** at the **16th Madrid Civil Engineering Association Awards**.

We have been recognised in the **Global Water Intelligence Awards** for the **Jubail 3A desalination plant** as the '**Desalination Plant of the Year**'.

EthiFinance Ratings confirms Lantania Group's credit rating at '**BB**', improving its outlook from '**Stable**' to '**Positive**'

We launch our **Corporate Sustainability Policy**

We improved our score in the **Ecovadis Rating**

The Lantania Group **joins** the community of outstanding companies of the **CRE100DO Foundation**

Lantania joins the **Spanish Business and Biodiversity Initiative (IEEB)**

1. Letter from the Chairman

2. General information

3. Our strategy

4. Social information

5. Environmental information

6. Governance information

7. Annexes



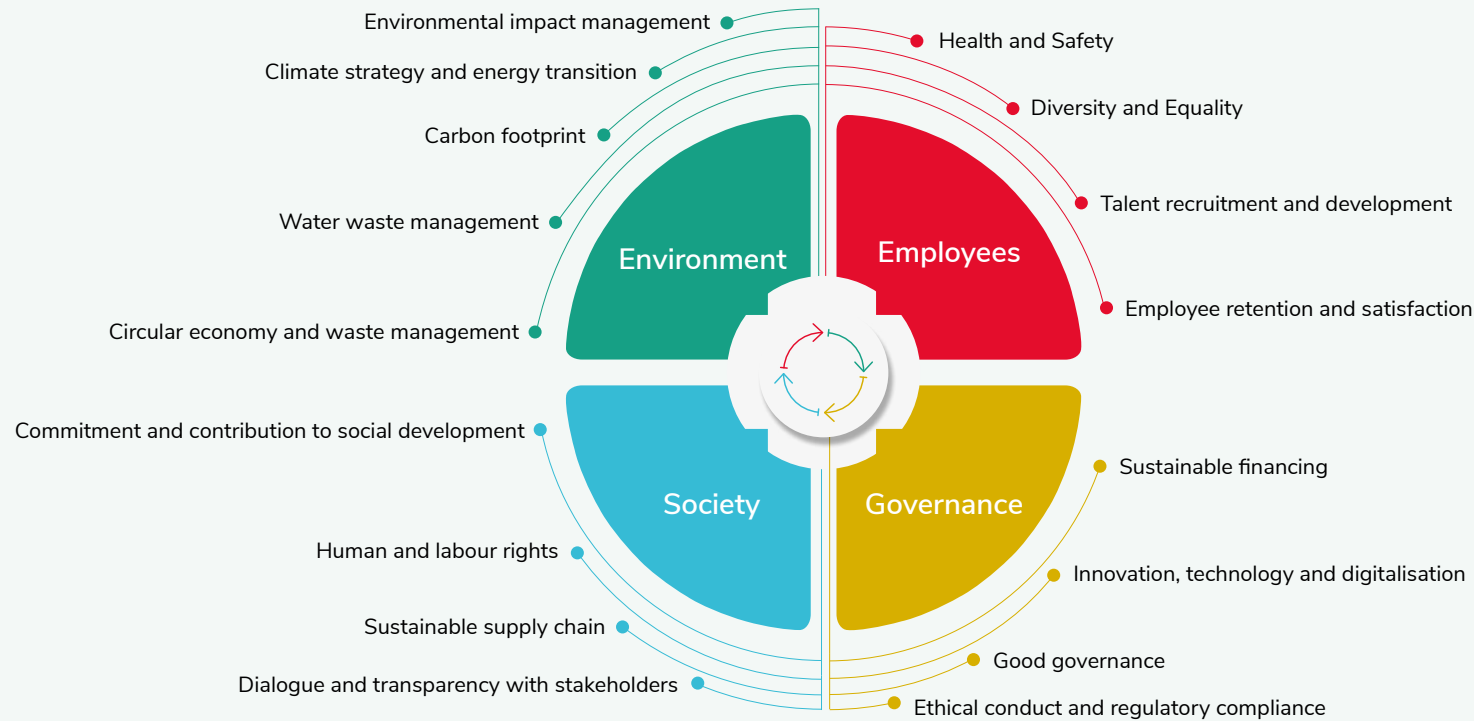
Associations to which it belongs



3.2. Sustainability Plan 2023–2028

In 2023, we intensified our efforts at Lantania to consolidate sustainability as a fundamental strategic pillar of our operations. As a result of this commitment, we have drawn up the 2023–2028 Sustainability Plan, a comprehensive roadmap that reflects our dedication to responsible and environmentally friendly business practices.

This plan has been structured into four main categories: Environment, Employees, Society and Governance. Each of these sections includes subdivisions that contain specific objective, which are aligned with the Sustainable Development Goals (SDGs). In addition, we have established concrete actions and performance indicators to evaluate and measure our progress towards achieving these objectives, thus demonstrating our clear and measurable commitment to long-term sustainability.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

3.3. Global Compact and Sustainable Development Goals

Lantania, firm in its commitment to sustainability, has been a **signatory** partner of the United Nations Global Compact since June 2021.

The Lantania Group is one of the Spanish entities committed to the 2030 Agenda and sustainability and aligns its production and consumption model with the adoption of measures in support of the Sustainable Development Goals (SDGs), particularly those related to climate change mitigation, sustainable use and protection of resources, the transition to a circular economy, and pollution prevention and control. Through responsible and sustainable business practices, the company currently contributes to the achievement of **eight of the 17 SDGs that make up the 2030 Agenda**.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

3.4. ESG ratings

At Lantania, we have taken part in the Ecovadis sustainability rating for the second time in a row and have been awarded the **Bronze Medal**, improving our score.

We have received this recognition in the assessment of our environmental, social and governance performance. We are also among the top 20% of companies in the road and rail construction sector with the highest environmental scores. This result supports the soundness of our ESG performance, which we will continue to improve each year, thereby raising our compliance indicators and rating.



3.5. Innovation and sustainable digitalisation

In line with our commitment to sustainability and the application of R&D&I techniques in our production process, we have collaborated in the development of several innovative projects:

Graphene oxide in construction materials

In collaboration with Graphenea Advanced Materials and the Madrid Polytechnic University, Lantania has developed a graphene oxide-based additive that enhances the performance of pastes, mortars and concrete, increasing their durability, resistance to adverse environments and mechanical behaviour. This additive was successfully tested on a non-structural element of the Almodóvar reservoir and is currently being investigated for use in bitumens and bituminous mixtures.



Water cycle optimisation with artificial intelligence

Lantania, together with the company Oga, has established a strategic agreement to develop innovative solutions that optimise industrial processes in the entire water cycle, covering collection, purification, distribution and treatment. These solutions are based on the use of artificial intelligence to automate and improve the efficiency of projects related to water resource management.

Modification of the molecular structure of water (MEETA Project)

This project investigates how to modify the molecular structure of water to reduce its viscosity, improve wastewater treatment, and increase efficiency in desalination processes. It also seeks to minimise membrane fouling and maximise resource recovery in subsequent processes, such as brine mining.

Sustainable desalination (MOFsDEL Project)

In collaboration with the CETIM Technological Centre, Lantania is developing low-energy electrochemical technologies for seawater desalination, focusing on capacitive deionisation. This project, funded by the Ministry of Science and Innovation, aims to reduce the production costs of desalinated water and address environmental challenges in areas of high-water stress.



Green hydrogen production (Hyllos Project)

In collaboration with several technology institutes, Lantania is working on the development of photocatalytic systems to produce green hydrogen from wastewater treatment plants. This includes the synthesis of new catalysts, photocatalytic reactors and the testing of a pilot prototype at the Almansa WWTP, with the aim of integrating these technologies into the market.

Recovery and valorisation of resources (Recovery Project)

Lantania is building a pilot plant to recover metal sulphides, rare earths and contact water. This plant, which will operate in a closed system for 12-14 months, will prevent discharges into the environment, ensuring that all effluents are reintegrated into the contact water management cycle. The project evaluates the industrial viability of these innovative technologies and processes.

Improved efficiency and traceability on site using BIM

At Lantania, we selectively apply BIM methodology to improve the planning, design and execution of our projects, and we continue to expand our capabilities to increase efficiency and reduce errors. In 2024, we obtained ISO 19650 certification for infrastructure and building works, and we are working on its implementation and future certification in projects in the desalination sector, thus strengthening our commitment to innovation, sustainability and resilience in the face of environmental challenges.

In 2024, we will continue to promote the use of BIM methodology, optimising information management and improving efficiency on site. Some notable examples include:

● **High-speed platform Palencia – Aguilar de Campoo (Section: Palencia – Palencia Norte):** We created **As-Built** lamodels for the structures, drainage, railway installations and ancillary works disciplines, facilitating future traceability and management.

● **New Building for the School of Economics and Business (UCM, Somosaguas Campus):** We created **As-Built** models of the architecture, structures and installations to improve coordination and maintenance of the **36,538 m²** building.

● **Improvements to the Andévalo Reservoir:** We applied BIM in accordance with **ISO 19650** to optimise the design and operation of a new intake structure, a **11.4 km** pressure pipe, safety improvements and remote control of water supply.

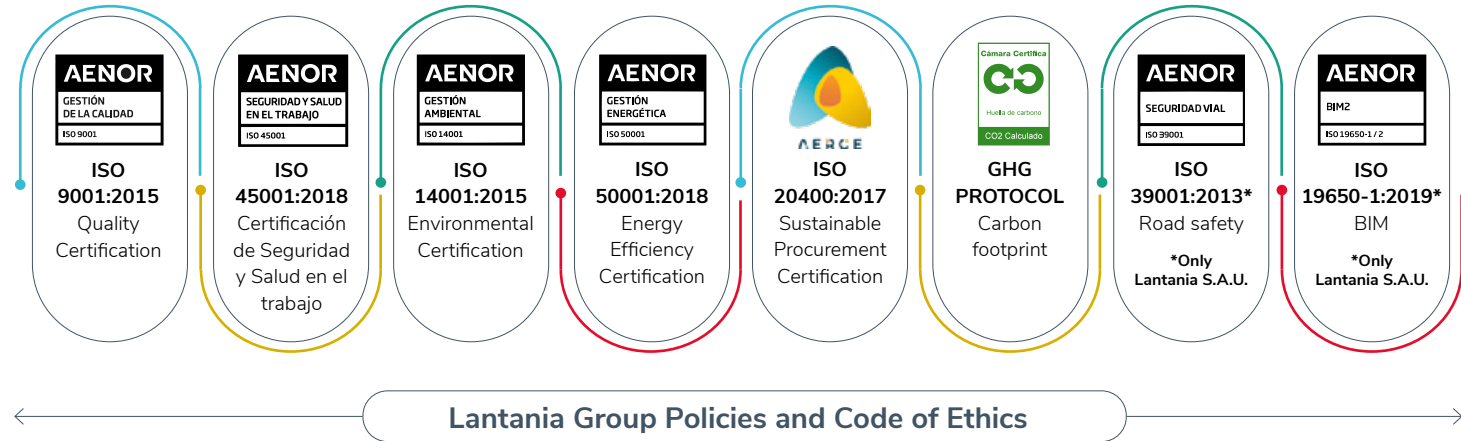
The use of BIM allows us to improve efficiency, ensure better quality control and optimise long-term planning in our projects.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

3.6. Integrated management system

At Lantania, we have an Integrated Management System in place that promotes common values throughout the organisation, focusing on quality, prevention, the environment and energy efficiency. This system also covers key areas such as road safety, sustainable procurement and digitalisation, promoting responsible and innovative practices.



Lantania Group Policies

- Integrated Management System Policy
- Safe and Sustainable Mobility Policy
- Compliance Policy
- Anti-Corruption Policy
- Commitment to Respect Human Rights
- Road Safety Policy
- BIM Policy
- Sustainable Procurement Policy
- Corporate Sustainability Policy

In 2024, Lantania renewed its ISO 9001, 14001, 45001 and 50001 certifications, which guarantee quality, environmental protection, safety and energy efficiency in our activities.

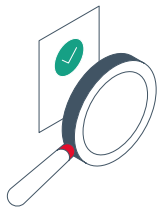
We also hold ISO 19650 certification, which applies to information management in BIM projects, and ISO 39001, which reinforces our commitment to road safety.

	ISO 19650:2019	ISO 39001:2013	ISO 9001:2015	ISO 45001:2023	ISO 14001:2015	ISO 50001:2018	ISO 20400:2017	ISO 166001:2006	UNE 166002:2021
Grupo Lantania S.A.								●	
Lantania, S.A.U.	●	●	●	●	●	●			
Lantania Aguas S.L.U.			●	●	●	●			
DSV Empresa Constructora y Ferroviaria S.L.U.			●	●	●	●		●	●
Traviesas y Prefabricados de Aragón S.L.U.			●		●	●			
Indania Proyectos Industriales S.L.U.			●	●	●				
Deisa Industrail Water Solutions S.L.U.			●		●	●			
Lantania Aguas Colombia			●	●	●				

3.7. European Union Environmental Taxonomy

On 12 July 2020, Regulation (EU) 2020/852 of the European Union came into force, with the aim of redirecting capital flows towards sustainable activities. This regulation responds to initiatives such as the European Green Deal, the Paris Agreement and the Sustainable Development Goals, promoting the transition to a carbon-neutral economic model. Subsequently, in December 2021, Delegated Regulation (EU) 2021/2178 of 6 July 2021 was adopted, supplementing Regulation (EU) 2020/852 and establishing specifications for the disclosure of information on economic activities with a positive environmental impact.

Regarding the technical selection criteria for determining the conditions under which an economic activity can be considered to contribute substantially to environmental objectives, the following Delegated Regulations have been established:



Delegated Regulation (EU) 2021/2139, of 4 June 2021, establishing technical criteria for climate change mitigation and adaptation goals. It was subsequently extended by Delegated Regulation (EU) 2023/2485, of 27 June 2023.

Delegated Regulation (EU) 2023/2486, of 27 June 2023, laying down criteria for sustainable use and protection of water and marine resources, transition to a circular economy, prevention and control of pollution, and protection and restoration of biodiversity and ecosystems.

Definitions according to the EU Environmental Taxonomy

The EU Taxonomy establishes a classification of economic activities according to their contribution to the environmental objectives defined in Regulation (EU) 2020/852.

- 1 Economic activity not eligible according to the taxonomy**
That described in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852. This does not necessarily mean that it meets any or all of the technical selection criteria set out in those delegated acts.
- 2 Actividad económica no elegible según la taxonomía**
Anything not described in the delegated acts mentioned above.
- 3 Economic activity aligned according to taxonomy**
An economic activity that, in addition to being eligible, meets the technical selection criteria established in the legislation, contributing substantially to at least one of the six environmental objectives, without causing significant harm to the others (DNSH principle), and complying with the minimum safeguards.

Within this regulatory framework, we have analysed our activities, considering our contribution to the various environmental objectives. We have assessed the eligibility and alignment of economic activities, taking into account all the companies over which we exercise financial control.

To determine the alignment ratios for sales figures, CapEx and OpEx, we analysed each work centre's compliance with the technical criteria for substantial contribution and the DNSH (Do No Significant Harm) principle requirements.

This methodology has enabled us to ensure consistency and transparency in the assessment of the sustainability of our activities under the European Taxonomy regulations.



- 1.** Letter from the Chairman
- 2.** General information
- 3.** Our strategy
- 4.** Social information
- 5.** Environmental information
- 6.** Governance information
- 7.** Annexes

1.	Letter from the Chairman
2.	General information
3.	Our strategy
4.	Social information
5.	Environmental information
6.	Governance information
7.	Annexes

Identification of eligible activities

In 2024, we carried out an eligibility and alignment analysis of our economic activities in accordance with the EU Taxonomy, assessing their contribution to the six environmental goals in terms of turnover, CapEX and OpEX..

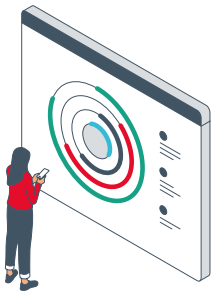
Identification and analysis process

1 Eligible activities:

We identify companies and projects within the group that are potentially eligible, considering their main activity to avoid duplication in key financial indicators (KPIs).

2 Accounting metrics:

- **Net Turnover:** Percentage of turnover associated with aligned activities.
- **CapEX:** Additions to tangible and intangible assets related to eligible activities.
- **OpEX:** Direct non-capitalised costs associated with maintenance, repairs and asset renewal.



This methodology has enabled us to ensure consistency and transparency in the sustainability assessment of activities under the European Taxonomy regulations.



Analysis of the alignment of eligible activities

We have assessed our eligible economic activities according to the criteria set out in Annexes I and II of the Climate Delegated Regulation (Delegated Regulation (EU) 2021/2139) and, where applicable, in the Environmental Taxonomy Delegated Regulation

(Delegated Regulation (EU) 2021/2178), ensuring their contribution to the environmental objectives defined in the EU Taxonomy.

1 Substantial contribution

- We analyse the impact of activities on **climate change mitigation, adaptation to climate change, and the transition to a circular economy**.
- We apply specific technical criteria to each activity, demonstrating compliance where applicable.



2 Do no significant harm (DNSH)

The **Do No Significant Harm (DNSH)** principle ensures that an economic activity does not have significant negative impacts on other environmental objectives. We have assessed the following aspects:

- **DNSH Climate Change Mitigation:** We analyse that the activity does not give rise to significant greenhouse gas emissions.
- **DNSH Climate Change Adaptation:** We have assessed eligible activities in accordance with Appendix A of Delegated Regulation (EU) 2021/2139, ensuring that projects comply with environmental impact assessments, environmental impact statements, environmental management plans and environmental monitoring plans.
- **DNSH Sustainable use and protection of water and marine resources:** The projects evaluated have demonstrated compliance with Appendix B of Annex I of Delegated Regulation 2021/2139. Where an environmental impact assessment (EIA) is required, we have verified that measures are in place to prevent, mitigate and adequately manage the effects on water and marine resources.
- **DNSH Transition to a Circular Economy:** We analyse compliance with circular economy principles in taxonomically eligible activities. In aligned projects, the application of waste management strategies and resource efficiency has been verified.
- **DNSH Pollution prevention and control:** Through our environmental management systems and waste

management plans, we ensure the correct identification, prevention and control of pollution sources, in line with Appendix C of Delegated Regulation (EU) 2021/2139.

- **DNSH Protection and restoration of biodiversity and ecosystems:** Eligible and aligned projects have demonstrated compliance with the criteria in Appendix D of Annex I of the Taxonomy. Where required by regulations, we have implemented environmental protection, mitigation and monitoring measures to minimise impacts on biodiversity.

3 Compliance with social safeguards

To ensure compliance with the principles of governance and social responsibility, we have verified that there is compliance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions referred to in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

This commitment extends to contractors and suppliers through the **Compliance Management System** and the **Criminal Compliance Policy**.

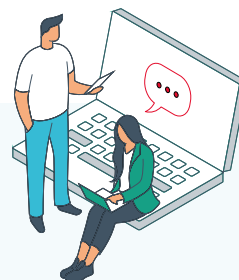
This assessment allows us to guarantee that activities comply with the requirements of the EU Taxonomy, ensuring environmental sustainability and social responsibility in all our operations.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

RESULTS FOR FINANCIAL YEAR 2024

The analysis carried out shows that:



75.6%
of Net Turnover

0.2%¹
of CapEx

72.3%
of OpEX

of the Lantania Group are eligible

37.6%
of Net Turnover

2.2%²
of CapEx

34.4%
of OpEX

are eligible and aligned by Taxonomy

1. When calculating the percentage of **eligible CAPEX** according to the EU Taxonomy, a value of **-0.2%** is obtained due to the presence of negative values in the CAPEX reported for certain economic activities. These negative values reflect accounting adjustments associated with **reclassifications, divestments or corrections from previous periods**, which impact the calculation of eligible CAPEX. In particular, within the category of **eligible and aligned activities (A.1)**, negative adjustments have been recorded which, when added to the rest of the CAPEX, generate an overall negative eligibility percentage.

Since the percentage of eligible CAPEX is calculated as the ratio of eligible CAPEX to total reported CAPEX, the presence of negative values in the numerator influences the final result. This effect does not imply that the company does not have eligible activities according to the EU Taxonomy, but rather that the **accounting corrections applied in the financial year have had a technical impact on the representation of the eligibility percentage**.

This adjustment is purely methodological and does not affect the alignment of investments with the EU Taxonomy criteria.

2. In calculating **CAPEX according to the EU Taxonomy**, we observe that the percentage of **aligned CAPEX (2.2%)** is higher than the percentage of eligible CAPEX (**-0.2%**). This difference is due to the presence of **negative accounting adjustments in certain eligible CAPEX items**, which has resulted in an overall negative eligibility figure.

Negative values in eligible CAPEX may be related to **divestments, reclassifications or accounting adjustments from previous periods**, which impact the total eligibility calculation. However, these adjustments do not affect activities that have already been identified as aligned with the EU Taxonomy, which meet the criteria of **substantial contribution, Do No Significant Harm (DNSH) and minimum safeguards**.

In this context, the **aligned CAPEX of 2.2%** reflects investments that fully comply with the Taxonomy criteria, while **eligible CAPEX, affected by negative adjustments, shows a lower and even negative percentage**. This result is due to a methodological and accounting effect and does not imply a lack of alignment of activities with the environmental objectives set out in the EU Taxonomy.



4.

Social information

S1-1, GRI 3-3, S1-4, S1-5

At Lantania, our people are our most valuable asset, as reflected in our 2022–2026 Strategic Plan. We are firmly committed to providing stable, high-quality employment, promoting equal opportunities across all areas of the organisation, and ensuring a healthy and safe working environment.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



899
Average
workforce

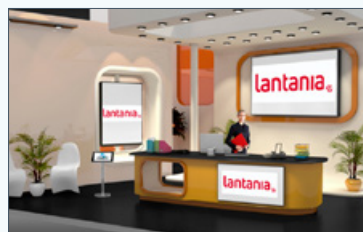


91%
Permanent contracts



359
New hires

XXI Virtual Job Fair UPM



Job Fair Civil Engineering UPM 2024



4.1. Talent

People are at the heart of our strategic decisions and the main driving force behind our business.

We work every day to strengthen our relationships with our employees, our suppliers and the community in which we operate. Diversity, equality and inclusion are at the heart of our human resources policy.

At Lantania, we have adapted and made our working models more flexible to incorporate measures that ensure the well-being of our professionals. We are a dynamic, agile company, backed by professionals with decades of experience and proven technical expertise.

We have the freshness and drive of a young company that was born to be a leader in the infrastructure, water and energy sectors.

Organisational culture

Our organisational culture reflects our vision and values; integrity and transparency guide our company's strategy and business decisions. Innovation and continuous improvement define how we work, which we bring to our customers. Excellence, teamwork and enthusiasm are elements that we promote and develop as an organisation.

Disconnecting from work

We currently do not have a work disconnection policy, although we comply with and apply current regulations regarding working hours and the right to disconnect from work. We recognise the right not to attend to digital devices outside of working hours and during holidays, leave of absence or other time off taken by our staff.



Promoting Talent and Innovation in the Building Works Sector

COMPENSA Breakfast: The impact of employee turnover on companies

At this meeting, key strategies for attracting, retaining and motivating professionals were explored, highlighting the importance of designing personalised value propositions to enhance commitment and performance.



Fourth webinar of the European Pact4Youth Project

Organised in association with the National Construction Confederation (CNC) and the Construction Labour Foundation, this event highlighted how innovation, technology and digitalisation are transforming the building sector and creating new opportunities for young people. We were joined by Cristina Lucas Gómez, HR Business Partner, and Javier Pariente López, Operations and Desalination Director at Lantania, who shared our initiatives to lead this transformation in the sector.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Graduate Programme

Following its launch last year, Lantania has further developed its **Graduate Programme**, aimed at recent graduates from various fields, including engineering and other university disciplines. The programme aims to attract and develop the best talent to meet the challenges of sustainable infrastructure development.

In this second edition, **seven people** have taken part in the programme, consolidating it as a **career opportunity** through a training and monitoring plan that combines professional experience with technical training. Through a **mentoring and professional development programme**, we aim to prepare graduates so that, through intensive training and the development of key skills, they can take **on positions of responsibility** in project management in the medium term.

The **mentoring programme** lasts for one year, during which graduates are assigned to a project in line with their interests, under the guidance of **highly specialised mentors** from the company and the sector, thus consolidating their technical knowledge.

Upon completion of the programme, graduates have the opportunity to continue their career within the Group, reaching positions such as **such as Production Manager and, later, Site Manager**.

Scholarship Programme

As part of our commitment to promoting young talent, we currently offer various scholarship programmes in partnership with different institutions, such as universities and other organisations, to enable highly skilled individuals to complete their technical training with the practical component.



Employee benefits

As part of our human resources strategy, we have implemented a flexible remuneration plan. Flexible remuneration provides the opportunity to replace part of the gross salary with specific products and services.

The products available in this plan cover a variety of areas, including medical insurance, childcare, restaurant cards, transport cards, and job-related training opportunities. In addition, we offer a reimbursement platform for various brands, providing our employees with greater flexibility and options to take advantage of these benefits.

Furthermore, after conducting a comprehensive psychosocial risk assessment in the workplace, we have established a psychological and nutritional support hotline, available to all employees, with the aim of providing a vital resource for addressing any challenges related to mental health and nutritional well-being.

These initiatives reflect our commitment to work-life balance and flexibility, providing options to personalise remuneration and improve financial and mental well-being, all in line with our sustainability efforts.

Training

Considering the different job positions within each organisation, at Lantania we have a Training Plan tailored to the identified training needs, which includes legal requirements relating to occupational health and safety.

Training needs were identified in relation to harassment prevention, environmental, energy and occupational health management systems, waste management and thermal and photovoltaic installations, with training provided both in person and online.

These courses are delivered through the Pharos platform, which includes more than 800 training courses in 30 subject areas: BIM, Environment, Railways, Energy, Water, Mining, Airports, Roads, Finance, etc.



12,349
Training hours

Training hours by professional category

Engineers and graduates	4,099
Technical engineers, experts and assistants	1,700
Administrative and site managers	217
Unqualified assistants	818
Administrative officers	1,061
Junior staff	218
Administrative assistants	248
First and second officers	3,479
Third officers and specialists	510
Total	12,349

Labour relations and social dialogue

We recognise the right to collective bargaining for all our employees, guaranteeing their freedom to unionise and associate within the framework of current legislation and applicable agreements.

At Lantania S.A.U., we have a Building Works Committee in Madrid, made up of nine members of the UGT trade union. Lantania Aguas has three staff representatives who are members of CCOO at its headquarters in Cobre las Cruces. At Travypsa, workers are represented by a union representative. The decisions resulting from negotiations with these representatives are communicated to the rest of the workers.

The other companies do not have representatives in this area. The same applies to DSV Empresa Constructora y Ferroviaria S.L.U and Indania Proyectos Industriales. In Colombia, we have a Coexistence Committee and a Joint Health and Safety Committee.

All Lantania employees have the right to communicate any issues or concerns regarding sectoral agreements, working conditions or other similar matters to the Human Resources Department. We always comply with labour legislation and the provisions of the collective agreements applicable to each of the Lantania organisations.

Currently, 100% of our employees in Spain are covered by a collective agreement. In other companies outside Spain, working conditions are governed by the labour legislation of the respective country.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

4.2. Human rights

At Lantania, we are fully committed to respecting human rights and comply with all the principles set out in the United Nations Universal Declaration of Human Rights. We consider respect for fundamental rights and public freedoms to be a basic requirement of our company.

To foster a genuine culture of regulatory compliance, Lantania works to ensure respect for both current legislation and voluntarily adopted principles and agreements, in line with the **United Nations Guiding Principles on Business and Human Rights**.

We are a plural and diverse organisation, based on solidarity and respect for all people. Equality, diversity and inclusion are essential pillars of our sustainability strategy, as we believe in the value that diversity of perspectives, experiences and backgrounds brings. We are committed to promoting an inclusive environment in which every person is valued and respected, guaranteeing equal opportunities regardless of origin, gender, sexual orientation or other personal characteristics.

In this regard, we promote equal treatment between men and women in access to employment, training, professional promotion and working conditions, rejecting any form of discrimination. These principles are reflected in our Equality Plan and our Code of Ethics, which also explicitly prohibit workplace and sexual harassment.



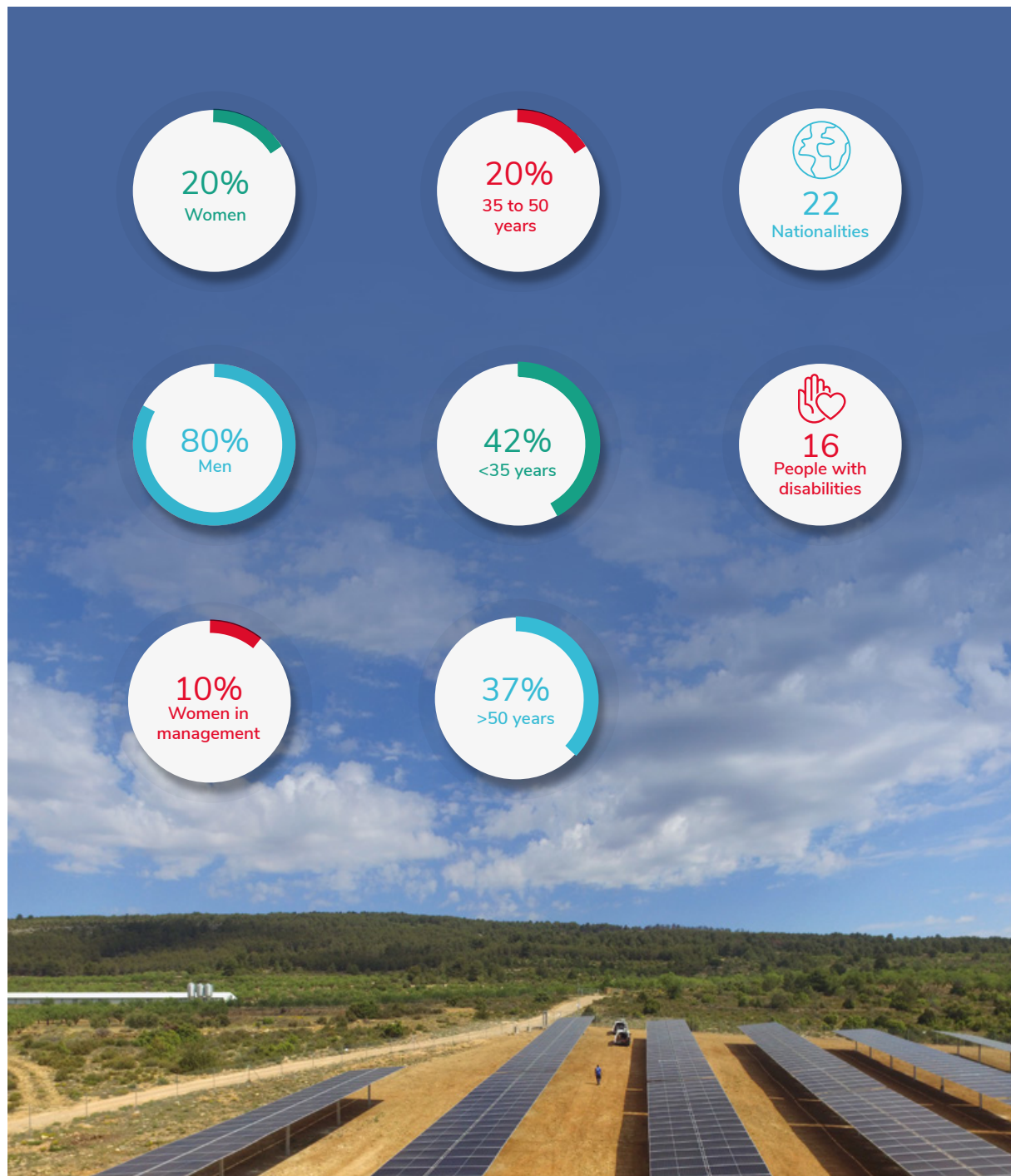
To tackle harassment in all its forms, Lantania has developed specific protocols. Our Protocol for the Prevention, Detection and Action in Cases of Sexual Harassment and Gender-Based Harassment establishes measures to manage and prevent such cases. Furthermore, the Protocol for the Prevention, Detection and Response to Workplace Bullying describes the methodology and procedure for action within the company, based on the 'Alert Channel' service provided by our External Prevention Service, which enables incidents to be detected and managed safely and effectively.



Workshop on “Analysing the keys to harassment in the workplace” held by the Madrid Chamber of Commerce, Industry and Services:

During the session, the factors that contribute to harassing behaviour were discussed, as well as the influence of gender norms on the dynamics of harassment. Guidelines were also provided on how to prevent and intervene in these cases, creating safe and healthy workplaces.

We strive daily to prevent harassment, ensuring a working environment based on respect and courtesy. We do not tolerate abusive language or gestures, acts of violence or threats.



- 1.** Letter from the Chairman
- 2.** General information
- 3.** Our strategy
- 4.** Social information
- 5.** Environmental information
- 6.** Governance information
- 7.** Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

4.3. Diversity

Functional diversity

We are firmly committed to inclusion, and we guarantee universal accessibility at all our facilities. For this reason, we partner with associations and foundations that facilitate the integration of people with disabilities into the workplace.

We have a collaborative agreement with Inserta Empleo, the Fundación ONCE entity specialising in providing job placement services, recruiting and developing talent with disabilities, and employment management.

In addition, we have been working with Diswork for several years for reception staff at our headquarters in Madrid. In 2024, we reinforced our commitment to inclusion by hiring two new people through the Diswork Foundation.

As of today, our team includes 16 employees with varying degrees of disability. All of them have fully adapted work positions.



* This information refers to Spain.

Gender diversity

At Lantania, we have been working since 2018 to implement an Equality Plan in line with current legislation, establishing specific objectives and measures to promote equal treatment in the workplace. In 2022, a negotiating committee was

created to update the plan, extending these policies to all our companies in Spain. This milestone reinforces our commitment to gender equality and is an integral part of our sustainability strategy.



The “Mentoring for Excellence” programme, an integral part of the ‘Women and Engineering’ project promoted by the Royal Institute of Engineering, has become a prominent initiative that is part of our sustainability strategy. The main mission of this programme is to promote the professional development of young female engineers, providing them with the tools and mentoring necessary to successfully face the challenges of the professional world.

In this context, we would like to highlight the participation of Luis Corrales, Chief Business Development Officer at Lantania. Our company’s participation in the “Mentoring for Excellence” programme reflects our strong commitment to gender equality and our active support in promoting talent in the field of engineering.

This initiative shows our determination to promote equal opportunities and empower women in engineering, while emphasising our ongoing commitment to sustainable development and equality in our workplace and in society as a whole.

Target Gender Equality

Lantania is participating in the fifth edition of Target Gender Equality. The Target Gender Equality (TGE) programme of the United Nations Global Compact is designed to help companies set and achieve ambitious gender equality goals, based on the Women’s Empowerment Principles (WEP) developed by UN Women and the Global Compact. This nine-month programme, implemented alongside the Country Networks, offers companies performance analysis, capacity-building workshops and peer



TARGET
GENDER
EQUALITY



learning. The objectives include promoting gender balance at all levels, implementing gender-sensitive policies, and ensuring equal pay. TGE seeks to advance gender equality and contribute to the achievement of Sustainable Development Goals 5.5 and 8.5 by 2030.

Wage gap

Age	Spain (Eur)	Saudi-Arabia (Sar)	Colombia (Cop)	Poland (Pln)	Portugal (Eur)
1. Higher graduates	38.1%		-36.2%	31.5%	
2. Middle graduates	24.0%	31.0%		28.9%	
3. Administrative and site managers	30.6%				
4. Managers	30.4%				
5. Administrative staff	11.8%			16%	
6. Junior staff					
7. Admin. assistants	-1.6%	53.6%	-13.8%		
8. 1st & 2nd officer, trade	-2.3%				
9. 3rd officer, spec. labourer	7.5%				
Total gap	8.5%	69.3%	-68.7%	38.1%	

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



We have managed to reduce the total wage gap in Spain by

2.9%

From

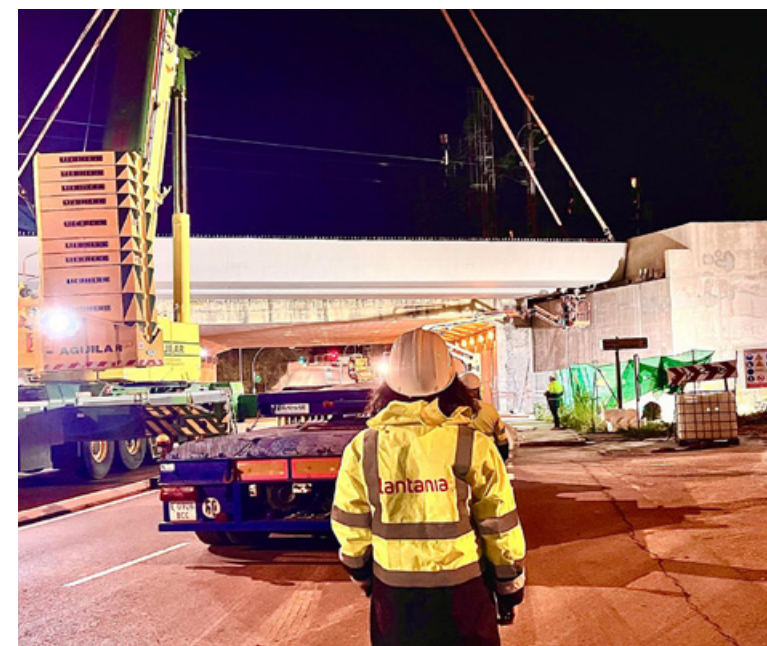
11.4% in 2023

to 8.5% en 2024,

in 2024, moving towards greater pay equity



To mark Women and Girls in Science Day, held in February, Mila Dávila from the Human Resources department attended a talk organised by the Royal Institution of Engineering. The event highlighted the importance of women in STEM and the need to continue promoting equal opportunities in the sector, in line with our commitment to diversity and inclusion.



4.4. Occupational safety, health and welfare

The health and safety of our employees is a top priority at Lantania. In line with our commitment to sustainability, we keep an Integrated Management System that guarantees the health and safety of our workers, backed by ISO 45001 certification in our companies Lantania S.A.U., Lantania Aguas S.L.U., Lantania Aguas Colombia, DSV Empresa Constructora y Ferroviaria, S.L.U and Indania Proyectos Industriales, S.L. All these entities are subject to both internal and external audits to verify compliance with the requirements established in this standard, as well as our voluntary commitments.

Our main goal is to ensure a safe working environment, focusing on the prevention and minimisation of risks associated with each job. This contributes significantly to reducing workplace accidents and their severity. Our



management system is designed to ensure the health and safety of our employees, aligning these efforts with our vision of sustainability and well-being in the workplace.

Culture of prevention

Lantania's prevention policy is an essential component of our commitment to sustainability and wellbeing in the workplace. This policy is mandatory for our employees as well as for those who work with us through subcontractors.

In an important milestone for the protection of women's rights, our Safety Committee approved in December 2023 a specific procedure to safeguard and guarantee the comprehensive protection of pregnant and breastfeeding women in the workplace. This decision is an important step forward in the promotion of inclusive and conscious work environments, ensuring optimal conditions for the personal and professional development of women in these life stages.



Near Miss Reporting Campaign

In 2024, we launched a campaign to encourage the reporting of near misses at our construction sites. Posters with QR codes were placed on notice boards, allowing workers to report incidents quickly and easily. These reports will be reviewed during subsequent visits, promoting the importance of learning from these situations to prevent risks and reinforce safety at work.

lantania



¡TU SEGURIDAD ES LO PRIMERO!

¿Has visto un 'Cuasi Accidente'?

¡No lo dejes pasar!

Escanea este código QR para reportar incidentes que podrían causar accidentes.

¡Ayúdanos a crear un entorno más seguro para todos!

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



Joint Prevention Service

Since February 2023, we have had a Joint Prevention Service (SPM) for all companies that make up the Group in Spain. We take responsibility for the specialities of Occupational Safety, Industrial Hygiene, Psychosociology and Ergonomics, and outsource Occupational Medicine to accredited external services such as Cualtis, Fremap and Europrevén.

The human resources of the SPM are adjusted to the number of companies, workers, activities and geographical locations. The members are full-time, and their number may vary, always maintaining the legal minimums to guarantee the health and safety of our workers.

This measure allows us to optimise resources, increase the number of occupational risk prevention (ORP) technicians throughout the country and bring the service closer to our worksites and work centres nationwide. We consider the SPM as our own Prevention Service in each company, upholding our commitment to safety by means of internal and external audits in accordance with the standards and regulations of the Prevention Service.

Digitisation of the Prevention Service

In line with our commitment to innovation and efficiency, in 2024 we have made progress in the digitalisation of our Prevention Service. Thanks to specialised OHS software, we centralise and manage all documentation related to the health and safety of our employees: medical examinations, specific training and other preventive records. This tool not only optimises organisation and access to information, but also improves supervision and compliance, strengthening our preventive approach in all areas of the company.

In addition, we have implemented an artificial intelligence-powered content generation platform that allows us to create training pills and longer videos in a quick and personalised way. These tools improve preventive training, making it more accessible and dynamic for all our teams, and reinforce our comprehensive safety approach at Lantania.

Risk assessment

Each company in the Lantania Group has initial and periodic risk assessments, allowing us to detect possible risks in the workplaces and activities that may impact the Health and Safety of our employees. Subsequently, we plan preventive activities derived from these assessments, keeping the corresponding documents as backup. These assessments and preventive plans are available on the Corporate Intranet and are communicated to employees upon joining each company. Based on these assessments, we provide the Individual Protective Equipment required by law, ensuring its correct condition over time.

In addition to physical risks, at Lantania we are concerned about psychosocial risks. Since 2021, we have been carrying out this type of assessment on an ongoing basis, ensuring a monitoring and planning process that prioritises the overall health and well-being of our employees. To this end, we have implemented the “Psychological and Nutritional Support Service” with our external prevention service, providing unlimited psychological consultations and emergency care 24 hours a day, 365 days a year.



130
psychological
and nutritional
consultations

- 1.** Letter from the Chairman
- 2.** General information
- 3.** Our strategy
- 4.** Social information
- 5.** Environmental information
- 6.** Governance information
- 7.** Annexes

Road Safety

At Lantania, we recognise the fundamental importance of safe and sustainable mobility, both for its impact on our working and social environment and for its contribution to minimising environmental impact. As senior management, we consider the promotion of road safety to be one of our main responsibilities and a key strategic objective.

In line with this, we have reinforced our commitment to ISO 39001 certification, obtained in September 2024, and the adoption of our new Road Safety Policy. This policy is based on five fundamental pillars: commitment from senior management, effective risk management, regulatory compliance, continuous training and continuous

improvement to reduce accidents and protect the physical, mental and social integrity of our stakeholders.

In addition, we have developed a Road Safety Best Practice Manual, available on the company's intranet. This manual describes the personal protective equipment (PPE), preventive measures and procedures necessary to minimise occupational risks, especially in activities carried out on public roads. Among its key topics are accident prevention, the proper use of PPE and recommendations for efficient driving, thus promoting the responsible and sustainable use of resources and reducing emissions.

Zero accidents and active prevention at Balzola Polska

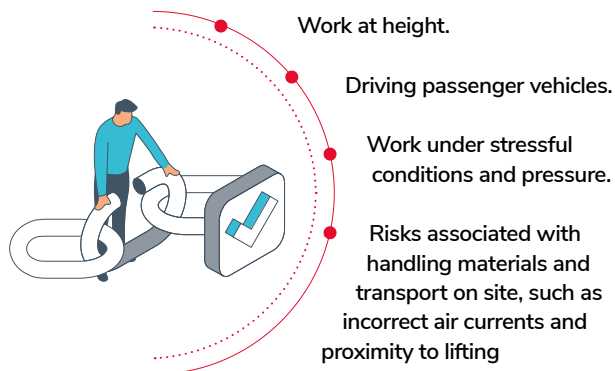
In addition to the measures implemented in our companies in Spain, Balzola Polska maintains a strong commitment to occupational health and safety. During the reporting period, there were no fatal accidents or serious injuries among its employees or workers employed at facilities controlled by the company. Likewise, no occupational illnesses or deaths resulting from occupational diseases were reported.

As part of its preventive approach, Balzola Polska has carried out an occupational risk assessment in accordance with **standard 18002:2000**, identifying specific threats to site managers, including the following:



To mitigate these risks, preventive measures based on the control hierarchy have been implemented, including the mandatory use of personal and collective protective equipment, as well as **organisational actions** to minimise the likelihood of incidents and reinforce safety in the workplace.

During the period analysed, **there were no work-related absences** or days lost due to accidents at work, occupational illnesses or deaths related to the work environment. These results reflect Balzola Polska's efforts in implementing **occupational risk prevention strategies**, ensuring safe working environments for all its employees.



Communication, consultation and participation of workers on occupational health and safety

We hold quarterly meetings with the Safety Committees, where we address various aspects that are crucial to our preventive management. At these regular meetings, we analyse the annual report of the Prevention Service, evaluate the company's accident rates, review objectives, plan preventive activities, design the training plan and discuss all relevant issues to ensure optimal management of our preventive policy.

Health and safety training

With regard to occupational health and safety training, we comply with legal requirements and offer specific training programmes in this area for our employees. Our commitment to occupational safety is fundamental to our sustainability.



9,337
Hours of training

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

4.5. Social impact

Lantania's various lines of business, which focus on infrastructure, water and energy, have a direct impact on the areas where they operate, especially in the local communities where these projects are located. These projects bring multiple benefits to society, such as improvements in infrastructure and the quality of life of local populations. In addition, to the extent possible, we

promote local employment through the direct hiring and collaboration with local companies in the supply chain.

At Lantania, we want to set an example and collaborate with those who find themselves in the most disadvantaged situations. For this reason, we have focused on various projects promoted by society, contributing our small grain of salt.

Donation to the Motoclub Caminos Madrid Association

In 2024, we made a donation of €500 to the Motoclub Caminos Madrid Association, an organisation dedicated to promoting motorcycling and organising activities related to this sport. With this contribution, we are helping to develop their initiatives and achieve their goals.

Donation to the P.L.R.M. Sports Club.

With the aim of promoting sport and physical activity, we donated €1,500 to the Club Deportivo Ele-mental P.L.R.M. in Las Rozas, Madrid. This club, recognised for its public service, promotes sport in the community and offers opportunities to participate in various disciplines.

Donation to the Conexus Madrid-Comunitat Valenciana Foundation

Committed to business and regional development, we have made a €7,000 donation to the Co-nexus Madrid-Comunitat Valenciana Foundation. This non-profit organisation works to strengthen economic, social and cultural ties between Madrid and the Valencian Community, promoting collaboration between companies and professionals in both regions.



Blood Donation Campaign with the Red Cross

In October 2024, Lantania organised a blood donation campaign in collaboration with the Red Cross at our headquarters in Madrid. Thanks to this charitable initiative, 18 blood donations were made, benefiting 54 patients, as each donation can save up to three lives.

In addition, six people were encouraged to donate blood for the first time, reflecting the positive impact of these actions in promoting solidarity and social commitment.



Training programme for unemployed people

As part of the Bombarda and Baluarte photovoltaic park projects, we are participating alongside the developer, the Talento Foundation and local NGOs in a job creation initiative aimed at people at risk of social exclusion.

The Talento Foundation was responsible for contacting local NGOs to identify potential candidates, who were then offered comprehensive training. This training included regulated content on Occupational Risk Prevention (ORP) and non-regulated modules related to basic work in photovoltaic plant assembly, such as panel assembly, trench digging, and cable laying and connection.

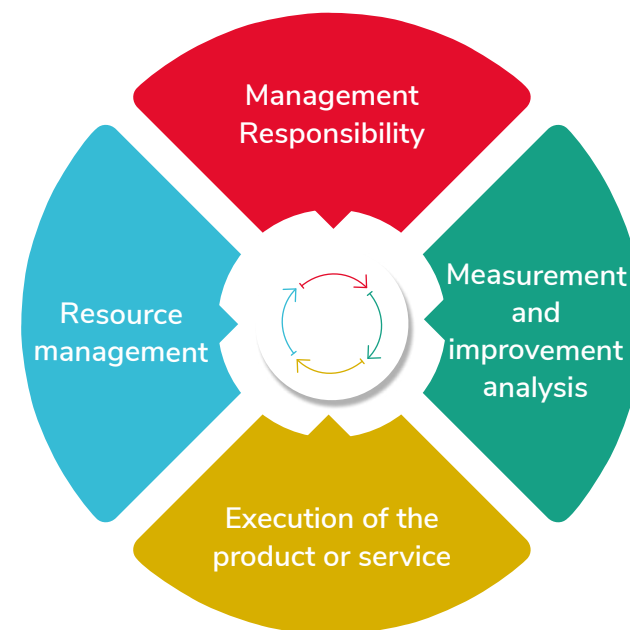
Thanks to this joint effort, 11 people successfully completed the training programme, improving their chances of finding work in the renewable energy sector.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



4.6. Quality Management

Through our Integrated Management System, we comply with the UNE EN ISO 9001:2015 standard. This standardised norm, which is related to the Quality Management System, allows us to improve our products and services, as well as to identify and meet future needs and expectations.



To ensure compliance with the requirements of the UNE EN ISO 9001: 2015 standard, as well as with the additional requirements adopted by Lantania, we carry out an annual external audit by an independent party.

No quality-related non-conformities were identified in the external audit carried out in 2024.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

4.7. Stakeholders

Our business involves active engagement with a range of stakeholders, both internal and external, to deliver successful projects. We establish effective communication channels, such as interaction with local authorities in the communities where we operate, to report

on issues that may affect the local community, such as the start and completion of works and potential impacts on traffic and the environment.

1 Stakeholders

2 Senior management

3 Employees

4 Clients

5 Works council

6 Suppliers

7 Subcontractors

8 Service providers

9 Financial institutions

10 Other administrations

11 Media

12 Local communities

13 NGOs and other members of civil society

14 Health and Safety Committee

1.
Letter from
the Chairman

2.
General
information

3.
Our
strategy

4.
Social
information

5.
Environmental
information

6.
Governance
information

7.
Annexes

As part of our commitment to transparency and communication, we use this report to share relevant information with our stakeholders. We encourage participation through satisfaction and psychosocial surveys and have established robust and accessible communication channels.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

4.8. Customer satisfaction

Customers are the foundation of our success. Understanding their needs, listening to their concerns and anticipating their requirements are priority objectives for the company in order to establish quality relationships.

To this end, we have a specific procedure in place to assess the satisfaction of our stakeholders. This procedure establishes the monitoring of the level of satisfaction of the customers themselves through surveys in different areas. Based on this information, actions are established to improve satisfaction, if necessary. These surveys are carried out on two stakeholder groups, suppliers and customers.

Methodology for customer satisfaction analysis

Management, together with the managers of the Internal Management System Departments, will establish the methodology for stakeholder satisfaction assessment. The steps include preparation, implementation, decision-making and follow-up of the process. The evaluation is carried out by means of questionnaires with multiple choice questions, including at least one open-ended question. It is segmented by business area in order to obtain a detailed view of each service provided.

In implementation, digital tools or e-mails are used to collect customer and supplier satisfaction, looking at different areas of the company. The degree of satisfaction is obtained through a survey in which 1 means "not at all satisfied" and 4 means "very satisfied".

The report findings, together with incidents and suggestions, may lead to improvement actions. Management approves them after assessing their economic and technical feasibility. Managers are appointed to implement these actions and ensure their effectiveness.

An annual stakeholder satisfaction report is prepared with data from the analysis and sent to management and the heads of each business area.



Degree of customer
satisfaction:

3.53/4

Degree of satisfaction
of suppliers and
subcontractors:

3.57/4

Complaints system

Our goal at Lantania is to meet the needs and expectations of our stakeholders, with a special focus on customer satisfaction in the delivery of our services. To achieve this, we consider crucial frequent contact with all stakeholders of the company, using various communication channels:



By presenting the **official Lantania complaints and suggestions form** at any of the organisation's centres/worksites.



By calling the telephone number: **910 35 35 86**



E-mail address: **quejas.y.sugerencias@lantania.com**



Web page: **www.lantania.com**



Social media: **Twitter y LinkedIn**

At Lantania, we channel all on-site complaints to the Integrated Management System Department by e-mailing quejas.y.sugerencias@lantania.com. These complaints are dealt with and managed as 'non-conformities', following the guidelines established in the non-conformity and corrective action management procedure.

Under no circumstances will any personal insults, judgements or other statements that are not duly substantiated be accepted, always respecting the personal and professional dignity of all members of the company. Complaints that do not comply with these rules will be immediately annulled and will not be processed.

No complaints have been received during 2024 through any of the channels provided by the company.

5.

Environmental information

At Lantania, environmental stewardship is a cornerstone of our business and a strategic priority in infrastructure development. We are firmly committed to sustainability, striving to reduce our environmental footprint through responsible resource management, the promotion of a circular economy, and the protection of biodiversity.

We are also advancing in the fight against climate change by monitoring consumption, measuring emissions, and actively contributing to the transition towards a low-carbon economy.



5.1. Fighting climate change

In order to build a sustainable future, Lantania is committed to gradually aligning our project portfolio and, in general, all our activities, to minimise our environmental impact by adapting to climate change in terms of water, energy, transport and infrastructure construction, and by mitigating greenhouse gas (GHG) emissions. At Lantania, reducing greenhouse gas emissions and using energy efficiently are strategic targets.

At Lantania, we have begun working on our climate change strategy, defining the method for identifying and assessing our climate-related risks and opportunities, taking into account different physical and transitional climate scenarios, with the aim of defining our climate change mitigation and adaptation objectives.

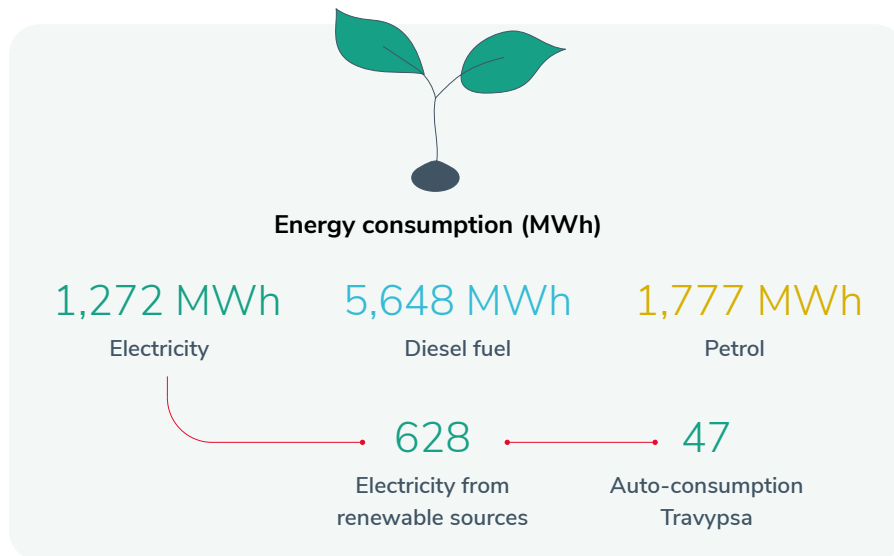
1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Energy consumption

At Lantania, we continue to work on optimising energy consumption and improving energy efficiency in all our operations. Our dedication to this cause is backed by UNE-EN ISO 50001 certification, which endorses our efforts to implement best practices in energy management.

The main energy uses are electricity and fuel consumption in the organization's vehicles and equipment:



In 2024, Lantania consumed 1,272 MWh of electrical energy, of which 628 MWh came from renewable sources and 47 MWh came from the Travypsa factory's self-consumption solar installation, representing 53.08% of total electricity consumption in 2024 and a 226% increase compared to renewable electricity consumption in 2023*, thanks to our commitment to signing electricity supply contracts with a Guarantee of Origin certificate.

The consumption of fossil fuels is essential for the development of our activities, although we are fully aware of the need to implement reduction measures that enable us to meet our commitment to the Sustainable Development Goals (SDGs) and our Strategic Plan. In order to reduce consumption of our vehicle fleet, we are continuing to make progress towards our medium-term goal of implementing reduction measures by incorporating hybrid vehicles and, where possible, 100% electric vehicles.

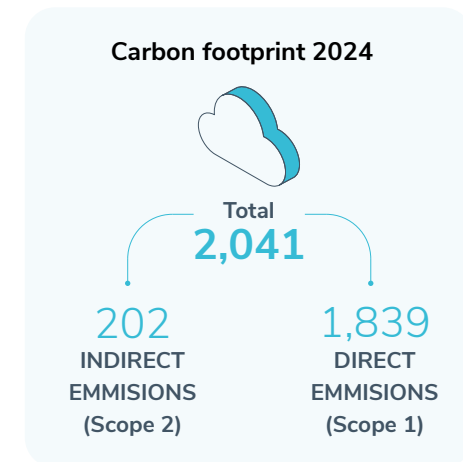
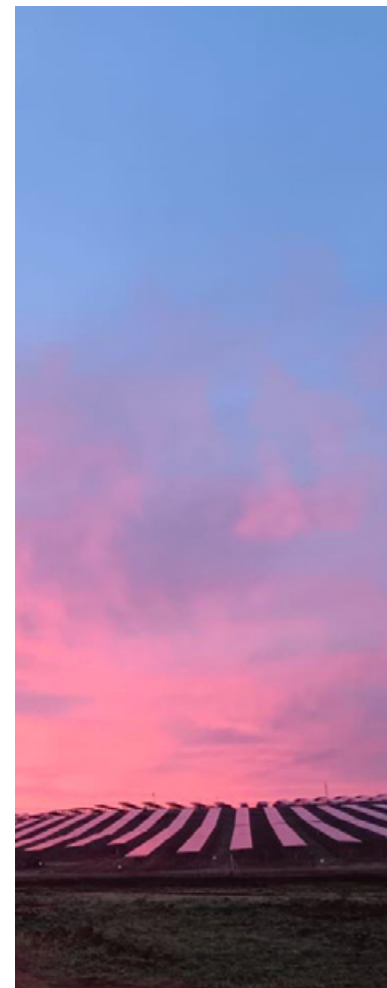
* See Annex III. Quantitative Environmental Information.

Carbon footprint

One of the main challenges for the organisation is to reduce greenhouse gas emissions by implementing the necessary measures to calculate and reduce greenhouse gas emissions.

In 2024, we have once again registered our carbon footprint with the Ministry for Ecological Transition and Demographic Challenge for the year 2023. We have also begun work on calculating our Scope 3 carbon footprint with a view to obtaining ISO 14064 certification by 2025.

We continue to work towards achieving our carbon footprint reduction targets, highlighting the work we do to raise awareness among our employees in order to promote responsible consumption, sustainable purchasing and efficient driving techniques.



In 2024, Lantania's Scope 1 emissions totalled 1,839 tCO₂ e and Scope 2 emissions totalled 202 tCO₂ e.



**Carbon intensity
based on annual
turnover**

RATIO tCO₂eq / M€
5.29

5.2 Environmental management

We work every day to make the best business decisions, always maintaining a firm commitment to respect the environment. Within the framework of our Integrated Management System, which complies with the UNE-EN ISO 14001 and UNE-EN ISO 50001 standards, we identify the risks and potential impacts of our activities in accordance with legal requirements, Lantania requirements and customer requirements, and we take the necessary measures to promote pollution prevention and ensure environmental protection.

During 2024, no environmental penalties were imposed, and no regulatory breaches were detected in relation to environmental matters.

Environmental expenses and investments

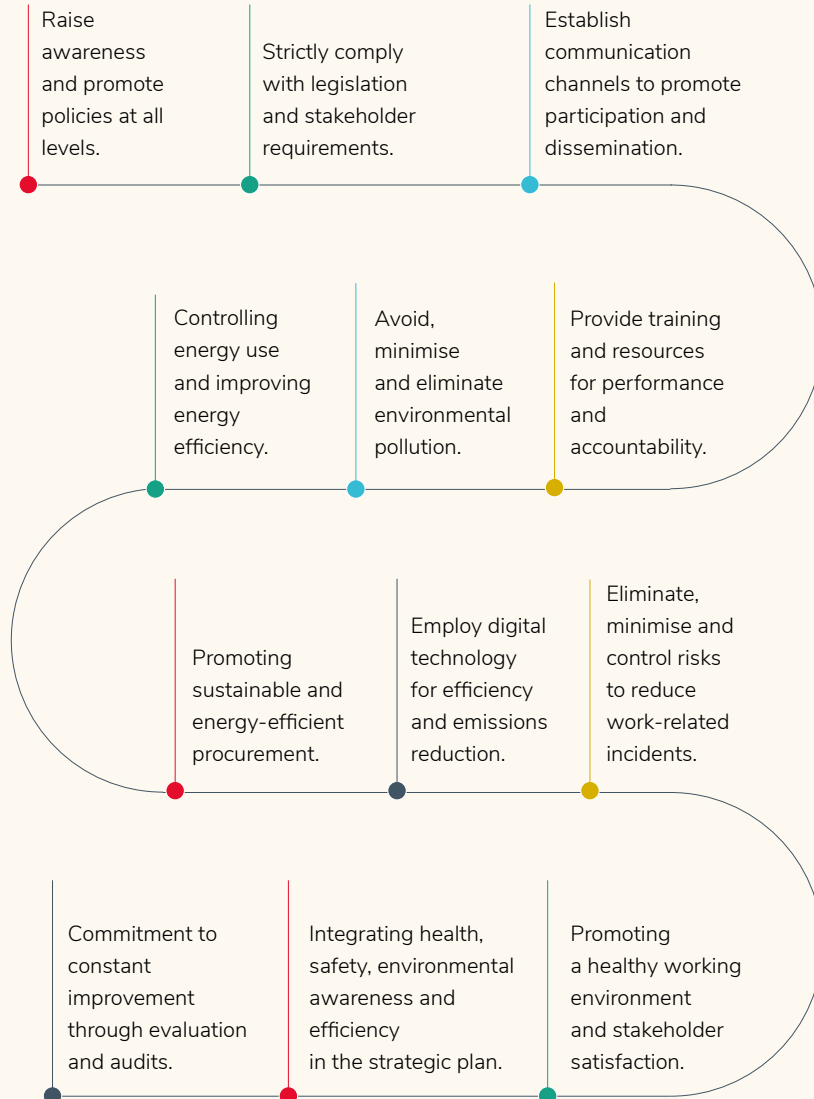
In 2024, investment in environmental protection exceeded €1.2 million..

Monetary resources allocated to the prevention of environmental risks

	(€)
Annual investment in a more energy-efficient fleet of vehicles and machinery (hybrid or renewable)	88,578.82 €
Annual investment in energy efficiency measures	8,521.04 €
Investment in R&D projects related to environmental improvement/reduction of environmental impact	839,992€
Annual environmental certification costs (ISO 14001, ISO 50001, etc.)	8,590.67 €
Other expenses and investments for the protection and improvement of the environment	54,202.69 €
Personnel	240,946.58 €
Total	1,240,831.29€

As an additional measure, in the event of damage, we have civil liability insurance and an environmental liability policy covering potential impacts on the natural environment for an amount of €10 million.

Key aspects of integrated management policy



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

5.3 Circular economy, natural resource management and use of materials

Circular economy

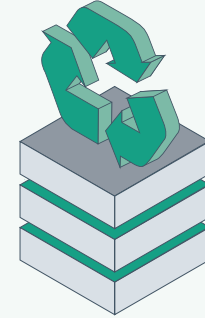
At Lantania, we are aware of the importance of putting into practice the principles of the circular economy through the reuse of materials, the efficient management of natural resources and the use of recycled materials. Our recently approved Corporate Sustainability Policy and Sustainable Procurement Policy, together with the SGI Policy, reinforce our commitment to applying circular economy principles with the aim of preventing

waste generation and increasing reuse and recycling encouraging responsible procurement within our value chain, fostering the use of renewable energy, and implementing energy efficiency measures.

Our Travypsa factory continues to work closely with its customers and suppliers to improve reverse logistics for packaging and reuse waste from concrete manufacturing to obtain recycled aggregates.

Travypsa has separated and returned **750** kg of rubber strips used to protect the ends of steel beams to its supplier.

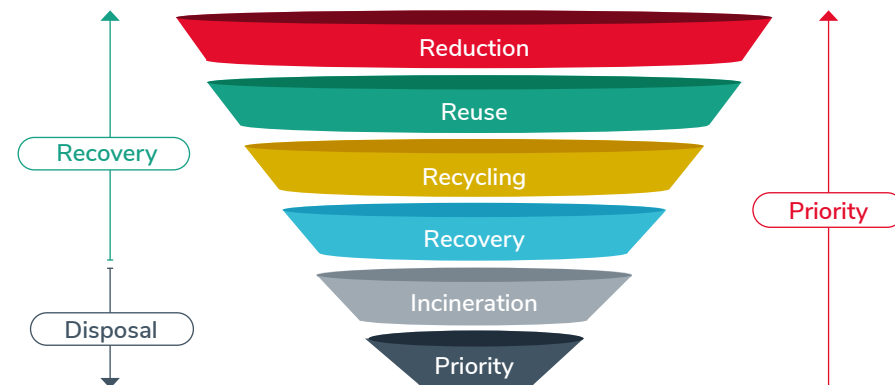
Travypsa has delivered more than **865** tonnes of concrete manufacturing waste to a materials production plant for the production of recycled aggregates, which are then used in the manufacture of concrete and gravel, for crushing and obtaining recycled aggregates.



Waste management

Our circular economy model is based on effectively applying the waste hierarchy principle: preventing and reducing waste generation, maximising reuse and recycling, promoting recovery and avoiding disposal.

This approach not only optimises the use of resources, but also minimises environmental impact, aligning with the sustainability and efficiency objectives that guide all our operations.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

In doing so, we promote the efficient use of resources and avoid soil contamination, water and the impact on biodiversity and health.

At Lantania, we prioritise the reuse of the recovery of construction and demolition waste (CDW). To this end, all our projects have a Waste Management Plan that establishes the waste management guidelines.

All our operations are aligned with the DNSH (Do Not Significant Harm) principle established in Delegated Regulation (EU) 2021/2139 on the European taxonomy for climate change mitigation objectives, which establishes that at least 70% of non-hazardous construction and demolition waste generated on construction sites must be prepared for reuse, recycling and other forms of recovery, avoiding disposal as far as possible.

According to our waste management procedure, waste is managed in accordance with the regulations of each country or region, applying the requirements established for the proper identification, segregation, classification, labelling and storage of waste, as well as the contracting of authorised waste management companies that guarantee the most optimal treatment operation.

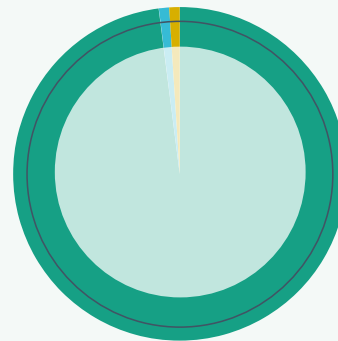
In 2024, Lantania generated a total of 1,540,101 tonnes of waste, the most significant of which was construction and demolition waste. Of the 1,538,148 tonnes of CDW generated, 1,522,525 tonnes were recovered (reuse, recycling or other methods), representing 99.98% of total CDW generated. 6,160 tonnes were sent to other treatment operations for conditioning prior to recovery or intermediate operations with a final destination for recovery, and 9,462 tonnes were sent for disposal due to the impossibility of recovery.

The significant increase in the generation of construction and demolition waste (CDW) in 2024 compared to 2023* is exclusively due to a single construction project. Due to the specific characteristics of this project and the particular conditions of the land on which it has been carried out,

Total weight of waste generated in 2024 (t)

	Waste generated	Waste for recycling	Intermediate operations	Waste for disposal
Construction and demolition waste (CDW)	1,538,148	1,522,525	6,160	9,462
Non-hazardous waste (NHW)	1,932	1,251	678	3
Hazardous waste (HW)	20.40	6	5	9
TOTAL	1,540,101	1,523,782	6,844	9,475

Total waste generated in 2024



98,94%

Residuos destinados
a reciclado

0,44%

Otras operaciones
valorización

0,62%

Residuos destinados
a eliminación

waste generation has increased considerably. In fact, this project has been responsible for 85% of the waste generated by the entire Group during the year, which explains the sharp increase compared to the previous year.

Thanks to our digital platform for tracking and documenting waste management on construction sites, we monitor waste management, which allows us to analyse and set specific targets for waste prevention and minimisation.

Lantania SAU is registered in the Ministry of Industry and Tourism's registry of producers of electrical and electronic equipment (EEE) and has signed a contract to join the Collective Extended Producer Responsibility System for EEE managed by the Ecoasimilec Foundation (Recyclia). This membership guarantees our commitment to proper management at the end of the EEE's useful life.

Furthermore, Lantania SAU, Lantania Aguas and Travypsa are registered in the product manufacturers' registry and have signed contracts to join the Extended Producer Responsibility Collective Systems for commercial and industrial packaging, a key tool for promoting the circular economy and encouraging the reuse and recycling of packaging, thereby preventing it from ending up in landfill, reducing the use of natural resources and greenhouse gas emissions.

* See Annex III. Quantitative Information Environment

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Responsible use of resources

At Lantania, we are committed to sustainability and efficiency in our operations, with resource optimisation and responsible procurement being key to reducing our environmental impact. We promote awareness-raising, consciousness-raising and training initiatives for our employees on sustainability principles and SDGs, seeking to create a true culture of sustainability among our employees.

We are working on developing our Sustainable Procurement Manual within the framework of ISO 20400 in order to establish our principles for the responsible procurement of products and services within our value chain.

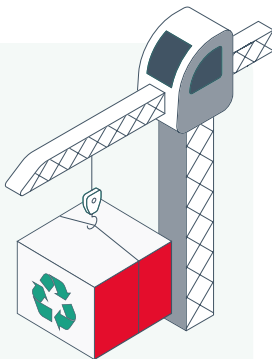
At Lantania, the highest consumption of resources occurs in our construction projects, where we use materials commonly found in the construction sector.

As the land and natural materials excavated are an indispensable resource in our activities, we prioritise their reuse in all our construction projects, as base material for filling and conditioning. We use the natural material left over from excavations to restore degraded areas, rehabilitate quarries and mines, condition roads, or carry out other works that require this material, thus avoiding its disposal in landfills. Likewise, in some of our projects, we have recycled natural material excavated from other works.

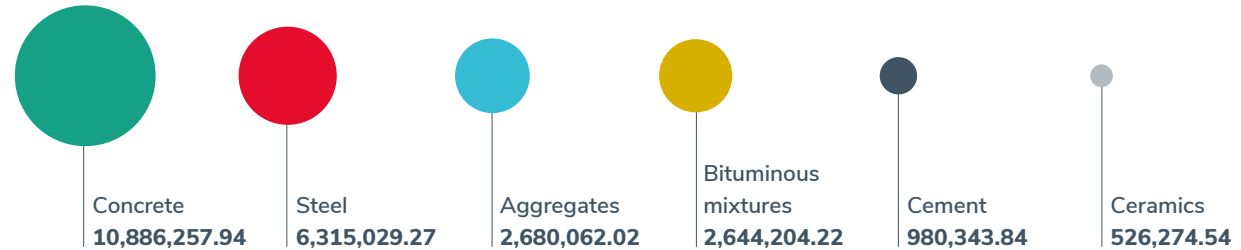
Recycling of excavated natural material 2024

Reused soils (t)
124.561*

* The data is not final at the time of drafting this report.



Materials used (€)



* Data on raw materials at construction sites are reported by monetary expenditure.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

With these initiatives, we reduce the acquisition and expenditure of new raw materials, avoid the exploitation of natural resources and their impact on nature, prevent the generation of construction waste and its disposal in landfills; with the consequent reduction in the consumption of raw materials, energy and water savings, reduction of CO₂ emissions and lower costs, extending the life cycle of products.



In the project **Noise reduction measures on the A-66 motorway between Mieres, km 46+150 and 53+820, Province of Asturias**, the surplus soil from the excavation is being reused as fill for the environmental restoration of the La Carba mining industry in Siero (Asturias). In 2024, 1,350 tonnes of natural material have been supplied from the site, avoiding its disposal.



In the construction project **Sanitation and Wastewater Treatment in La Cumbre (Cáceres)**, the surplus land from the excavation has been reused for the repair of local roads within the municipality of La Cumbre (Cáceres), in accordance with the proposal of the Town Council. In accordance with the authorisation of the Regional Government of Extremadura, the maximum amount of reusable soil is 8,000* tonnes.

(*) The final amount of soil contributed by Lantania is pending certification by the Town Council



In the construction project for the **extension of Road 2 at the southern end of Vic Station on the Tour de Carol-Enveigt to Montcada Bifurcació line (Barcelona)**, the surplus topsoil, more than 5,000 tonnes, has been allocated for a change of use from forest land to agricultural use on a farm located in the municipality of Brull, in the province of Barcelona.

In our offices, consumption is mainly related to administrative tasks, such as the use of paper.

For our administrative processes, we use a technological solution for document digitisation and digital signatures, reducing or eliminating the use of paper, which contributes to reducing our carbon footprint, deforestation and water consumption in paper manufacturing.



Paper consumption in 2024*

2,409 kg

* Estimated weight 5 g/sheet of paper

Lantania has achieved a reduction in paper consumption of **7,800 documents and 36,488 invoices**, which in terms of weight translates into a saving of more than 220 kg of paper (*), thereby reducing the amount of paper manufactured (**):

Total CO₂ emissions avoided

504.90 kg

Total wood saved

1,392.30 kg

Total water saved

1,530,000 litros

(*) Estimated weight 5 g/sheet of paper.

(**) According to information provided by the company providing the technological solution.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Water consumption and management

The use of water in our operations is extremely important. Water is sourced from surface water and groundwater, as well as from municipal supply networks. In all cases, we have the necessary permits to use this scarce resource.

At Lantania, we are committed to innovative solutions for managing the **entire water cycle**, integrating advanced technologies to ensure the efficient and sustainable use of this resource. Our technical expertise allows us to design processes that optimise everything from the **supply of high-quality water to reuse and zero discharge (ZLD, Zero Liquid Discharge)**, contributing to the transition towards a circular water economy.

One of our main commitments is the development of **desalination plants**, which are essential for guaranteeing access to water in regions with water shortages. In this area our **Jubail 3A plant** in Saudi Arabia stands out, having

been recognised with the '**Desalination Plant of the Year**' awards by **Global Water Intelligence (GWI)** and **IDRA Sustainability**. This infrastructure is a global benchmark thanks to its **record energy efficiency (2.8 kWh/m³)** and its integration with **solar energy (45.5 MWp)**, which reduces **CO₂ emissions by 60,000 tonnes per year**.

As part of our commitment to innovation, we **continuously monitor new technologies in desalination**, exploring improvements in the **recovery of brine and hybridisation with renewable energies**. These initiatives reinforce our commitment to sustainability and enable us to move towards more efficient and environmentally responsible solutions.

In addition, we work on **optimising industrial water treatment**, promoting the use of advanced technologies to reduce environmental impact. One example of this



is the implementation of **NX Filtration nanofiltration membranes** in a paper mill, a project that improves the quality of treated water and optimises its reuse.

Research and development for a sustainable future

Innovation is a key pillar of our sustainability strategy. We develop **R&D&I** projects that enable us to improve efficiency and reduce the environmental impact of water treatment processes.

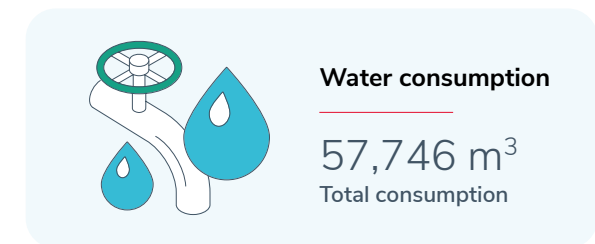
Among our initiatives, **MOFsDEL** stands out, a project in collaboration with **CETIM** that seeks to reduce desalination costs through the use of advanced electrochemical technologies. We also lead **HYLIOS**, a pioneering initiative that investigates the production of **green hydrogen** from the **photocatalytic treatment of wastewater in Wastewater Treatment Plants (WWTPs)**. This project, developed in conjunction with ITECAM, Anasol, ITQ and IMDEA Energy, enables hydrogen to be generated without the need for electricity, optimising the use of treated water and contributing to decarbonisation.

Leadership and collaboration in water management

Our commitment to sustainability is also reflected in our participation in international forums and our leadership in key industry associations. In this regard, we are proud that our Water Division Director, **Pedro Almagro**, has been appointed to the **IDRA Board of Directors (2024-2026)**, consolidating our presence in the global field of water desalination and reuse.

"I am proud to be part of the IDRA Board of Directors, representing Lantania Water. I would like to express my sincere gratitude to all my colleagues in the water sector who supported my candidacy. I am truly excited and grateful for this new role, and I look forward to contributing to the association's mission, which is vital to the global desalination and reuse community."

At Lantania, we continue to promote innovative solutions to address water challenges and ensure a more sustainable, efficient and resilient future for all.



Water consumption is calculated based on data available from offices, except in the cases of Deisa, DSV and the Lantania SAU office in Valencia, where this information is not available because consumption is included in the rental contract. Data from some construction sites is also included, as the highest water consumption is recorded in projects under construction. In 2024, we improved the collection of water consumption data on construction sites, which allows us to obtain a more accurate and detailed view of the water impact of our activities.

5.4 Biodiversity protection

At Lantania, we are firmly committed to the conservation of natural heritage and biodiversity, considering it a key aspect at every stage of our projects. To guarantee this commitment, we comply with the **principle to Do No Significant Harm (DNSH) to the Protection and Restoration of Biodiversity and Ecosystems**, applying a rigorous approach to environmental control and monitoring.

Through our Integrated Management System, we integrate into our activities the preventive measures established in the Environmental Impact Statements and the corresponding environmental authorisations. These measures are implemented through **Environmental**

Monitoring Plans designed to ensure the protection of biodiversity and minimise the impact of our activities on the natural environment.

In addition, we carry out exhaustive **control of biodiversity** through Environmental Protection and Integration Programmes (PPIs), which are completed periodically to assess the state of ecosystems and ensure compliance with environmental requirements in all our activities. Our goal is not only to reduce our environmental impact, but also to **aspire to mitigate it whenever possible**, actively contributing to the protection and recovery of the natural environments in which we operate.

In this regard, we have joined the **Spanish Business and Biodiversity Initiative (IEEB)**, a voluntary initiative that aims to promote the integration of biodiversity into business strategy, helping companies to implement responsible and sustainable practices with respect to the environment. This adherence is indicative of our commitment to the protection and conservation of biodiversity in our activity, with the development of our operations prioritising the reconciliation of our activities with the preservation of ecological balance.

In 2024, some of our projects are located in sites that may affect protected areas.



Projects located within protected areas

Protection numbers	2023	2024	Location
Special Protection Area for Birds (ZEPA)	1	2	Ávila, Castellón
Natura 2000 Network (Special Area of Conservation)	2	2	Ávila, Madrid
Important Bird and Biodiversity Conservation Area (IBA)	1	3	Cáceres, Valladolid
Habitats of Community interest (LIC)	-	1	Castellón
Protected Natural Spaces	1	1	Ávila
Habitats of Community Interest (HIC)	2	-	
List of Wildlife Species under Special Protection Regime (LESRPE)	2	1	Madrid
Historical Heritage	3	3	Madrid, Cáceres, Castellón
Livestock trails	5	6	Madrid, Palencia, Ávila, Córdoba, Castellón, Seville
Protected Flora	1	1	Ávila

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

6.

Governance

At Lantania, **integrity and transparency** are fundamental pillars of our business. Our commitment to preventing corruption and fraud is reflected in a robust criminal risk prevention system and a strong culture of compliance embedded at all levels of the organisation.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

6.1. Ethical and Compliance Framework

Our **Code of Ethics** is not just a document, but a guide that defines who we are and guides our daily actions. Based on principles such as equality, transparency and honesty, it commits us to complying with legal regulations and promoting the best practices in all our operations.



See Code
of Ethics

As signatories to the **United Nations Global Compact**, we are firmly committed to fighting corruption in all its forms. This commitment is embodied in our **Criminal Compliance Management System**, which is aligned with the **UNE 19601** standard and is based on three key pillars:



Prevention: Through continuous training, the promotion of an ethical culture and the implementation of robust internal controls.



Detection: We have **secure and confidential reporting channels** where anyone can report possible irregularities without fear of reprisals.



Response: We respond promptly and decisively to any non-compliance, applying appropriate corrective and disciplinary measures.

Compliance and Oversight Structure

In December 2023, our **Board of Directors** decided to modify the structure of the **Compliance Body**, moving from a single-person model to a **collegiate body**, in order to strengthen its supervisory capacity. This body is responsible for ensuring compliance with our policies and the effectiveness of our management system.

In addition, our governance structure is supported by the **identification and assessment of criminal risks**, including offences such as money laundering, tax offences and disclosure of secrets. Thanks to this preventive approach, we implement internal controls that significantly reduce the likelihood of these risks occurring.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Anti-Corruption Policy

In January 2024, we approved our **Anti-Corruption Policy**, reaffirming our commitment not to engage in corrupt activities. This policy, aligned with our **Code of Ethics** and our **Compliance Policy**, establishes the following main objectives:



1

Take a firm stance
against any form of corruption.

2

Provide clear tools
to prevent crimes such as bribery,
influence peddling, and embezzlement.

3

**Assign to the Regulatory
Compliance Committee**
the task of managing complaints and
enquiries relating to possible breaches.

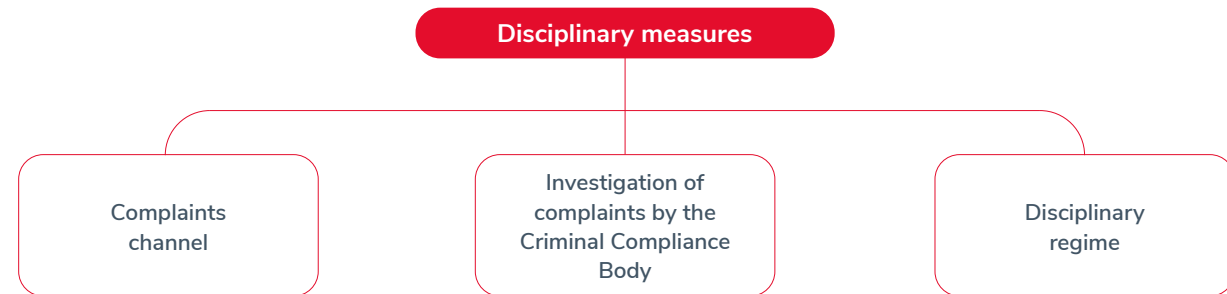
In this context, we adhere to the **10th Principle of the United Nations Global Compact**, prohibiting offering or receiving undue benefits, influencing public authorities, altering prices in an anti-competitive manner or damaging public property.

Complaints Channel and Disciplinary System

Any interested party, internal or external, has the **responsibility and right** to report any indications or suspicions of conduct contrary to our corporate values. To this end, we have established a **confidential and secure reporting channel**, which guarantees the preservation of information and the protection of whistleblowers against any type of retaliation, discrimination or sanction.

All alerts, queries, complaints and suggestions received are **analysed and investigated** by the Criminal Compliance Body. When conduct contrary to our values is confirmed, **we apply sanctions** according to the **severity of the breach** (minor, serious or very serious), ranging from suspension from work to termination of commercial relations with third parties.

If necessary, we also implement **corrective measures** to prevent similar situations from occurring again.



During 2024, we received a report of harassment at one of our workplaces. In response, we set up an independent investigation committee which, with the advice of an external firm, carried out a thorough analysis of the facts. This investigation concluded that no harassment had taken place.

As a preventive measure and in line with our commitment to a safe and respectful working environment, we organised training on this issue for all staff at the workplace involved.



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

6.2. Sustainable supply chain

In a world increasingly aware of environmental and social impacts, the supply chain has become a crucial point for companies seeking to become more sustainable. From the origin of raw materials to the final delivery of the product or service, ethical and sustainable management of each step is essential for the integrity and long-term success of Lantania.

We understand that further integrating sustainability criteria into our purchasing policies and practices is essential to our business. This action aligns with our strategy and purpose. That is why, in 2023, we took a significant step forward by becoming certified under the ISO 20400:2017 standard for sustainable purchasing.

This standard is the first of its kind internationally for sustainable procurement. It provides clear guidelines for

the integration of sustainability into our business strategy. It defines the principles of sustainable procurement and covers aspects such as accountability, transparency, respect for human rights and ethical behaviour. Furthermore, it is based on the seven core subjects of ISO 26000 on social responsibility.

By integrating sustainability into our procurement policies and practices, we have identified social, ethical, health and safety, and environmental risks linked to our value chain. This approach has enabled us to work on mitigating these risks through concrete actions. As a result of this process, we have drawn up a roadmap for the period 2023-2028. This roadmap considers the inclusion of additional criteria on corporate social responsibility and sustainability in our procurement decisions as a company.



In August 2024, we launched our Procurement Policy, which is limited to Spain. This policy includes sustainable procurement principles, as well as a sustainability matrix that links the main procurement categories to ESG risks and the sustainable procurement strategy. These actions have been carried out within the framework of the 2023-2028 Roadmap established by ISO 20400.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Supplier approval

The supplier approval process at Lantania is managed through two systems: the SAP system and an external approval platform, ensuring a structured and transparent approach. The aim of this process is to establish responsible business relationships that are aligned with the company's ethical and legal principles.

For orders up to €100,000, a **Preliminary Assessment (PA) is carried out in SAP**, in which suppliers are classified into categories from A to D based on a series of general questions and assigned certifications. This assessment, completed by the person placing the order, is more subjective in nature. Suppliers classified in **category D** are not eligible to work with Lantania.

For orders exceeding €100,000 or suppliers with a previous turnover exceeding this amount, the approval process is managed, initially, through the **external approval platform**, where suppliers must complete a specific questionnaire. However, **not all orders over €100,000 are required to go through this platform**, as some can be evaluated through the **Preliminary Evaluation in SAP**. Unlike the Preliminary Assessment, the approval process on the external platform is more comprehensive and requires the submission of verifiable documentation.

Approval through the external platform

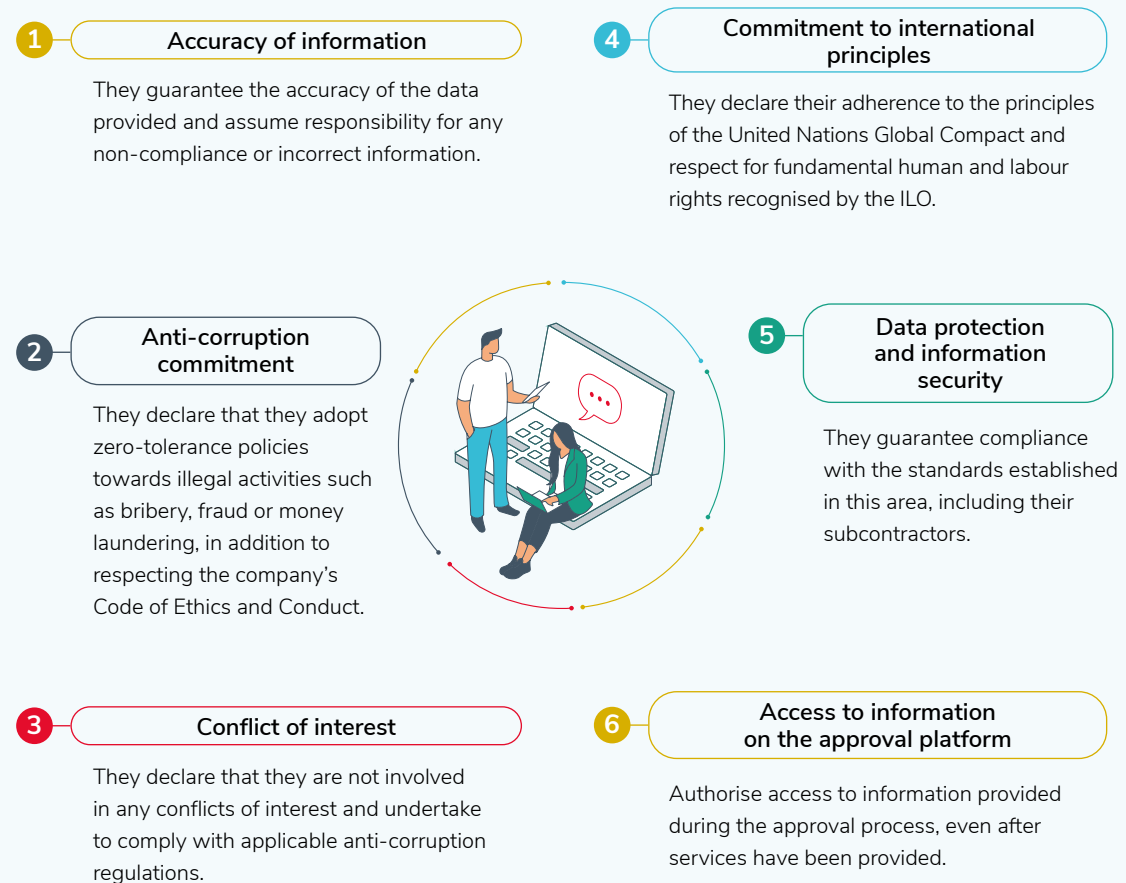
Suppliers that must be approved through the **external approval platform** must undergo a more rigorous process, consisting of **two main stages**:

1. Signing of the Statement of Responsibility
2. Completion of the Evaluation Questionnaire

Statement of Responsibility

The process begins with the signing of a **Certificate of Approval**, through which suppliers certify their commitment to the company's essential

requirements. In this document, suppliers declare the following:



This statement reinforces the company's commitment to sustainability, business ethics and transparency in its trade relations.

Assessment Questionnaire

Once the Statement of Responsibility has been signed, suppliers must complete a comprehensive questionnaire that allows their performance to be evaluated in several critical areas. This questionnaire covers the following dimensions:



This process enables the company to assign an objective rating to each supplier, ensuring that they comply with the required sustainability, quality and ethical standards.

Final assessments and grading

Regardless of the system used (pre-evaluation or external platform), all orders are subject to a final assessment, in which a rating is given from A to D, depending on compliance with the established criteria. Suppliers classified in category D cannot collaborate with Lantania.

Through this methodology, Lantania promotes responsible business relationships, ensuring that its suppliers comply with the highest standards of sustainability, transparency and business ethics.

In addition, Lantania can conduct supplier audits to verify their technical capacity and compliance with environmental requirements, provided that the importance of the product or the contractual conditions so require. These audits, managed by qualified auditors, allow for a detailed assessment and assign a category to the supplier.

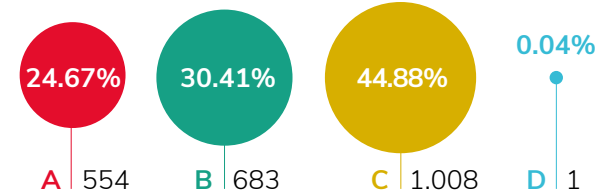
Local procurement

We do not yet have a specific procurement policy that directly promotes local development. However, we reaffirm Lantania's commitment to the communities in which we operate. In certain procurement categories, such as concrete, earthworks, asphalt, low value-added prefabricated products, among others, we favour local contracting due to its efficiency. This practice not only speeds up delivery times but also reduces environmental impact by minimising the transport of these raw materials.

Below are the results of the final assessments:

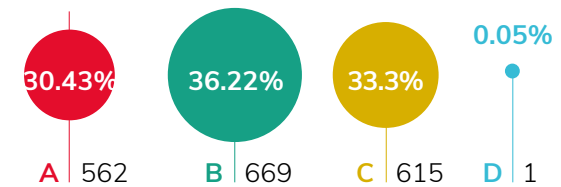
Own constructions Supplier Final Assessment

2,247



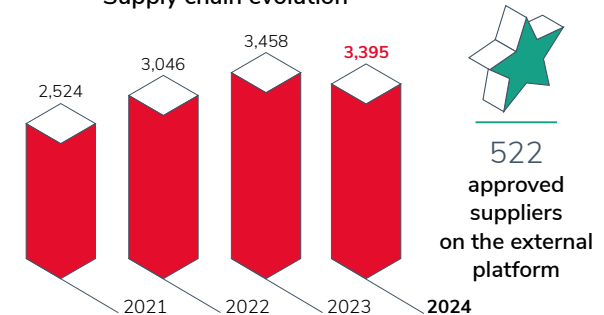
JTVs Supplier Final Assessment

1,847



As with contracts, all invoicing with suppliers is managed digitally, reducing the consumption of raw materials and the resulting carbon footprint.

Supply chain evolution



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

6.3. Cybersecurity

Cybersecurity is a key focus area within Lantania's Sustainability Plan, reinforcing the company's commitment to data protection and business ethics. The main measures implemented to ensure the security, integrity and confidentiality of information, in line with the organisation's sustainable values, are presented below.



Strategic Cybersecurity Goals

The measures adopted seek to:

- 1 **Protect information** Safeguard the integrity, confidentiality and availability of Internal and third-party data.
- 2 **Raise awareness and train the team** Promote employee awareness and training to minimise risks related to human factors.
- 3 **React and recover swiftly** Have automatic detection and response systems that enable incidents to be managed quickly and efficiently.

Technological Innovation for Data Protection

Lantania guarantees the security of its infrastructure through state-of-the-art technological solutions, constantly adapting to new threats to protect both its systems and the information it manages.



Employee Training and Awareness

Specific training programmes have been developed for all employees, designed to address the most common threats, such as phishing and malware. These programmes are structured in practical units that include:



The plan incorporates periodic assessments to measure the level of knowledge and ensure the effectiveness of the training provided.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Incident Reporting System

Lantania has implemented confidential and accessible internal channels that allow employees to report any cybersecurity concerns or incidents. This system facilitates rapid assessment and response, reducing the impact of detected risks.



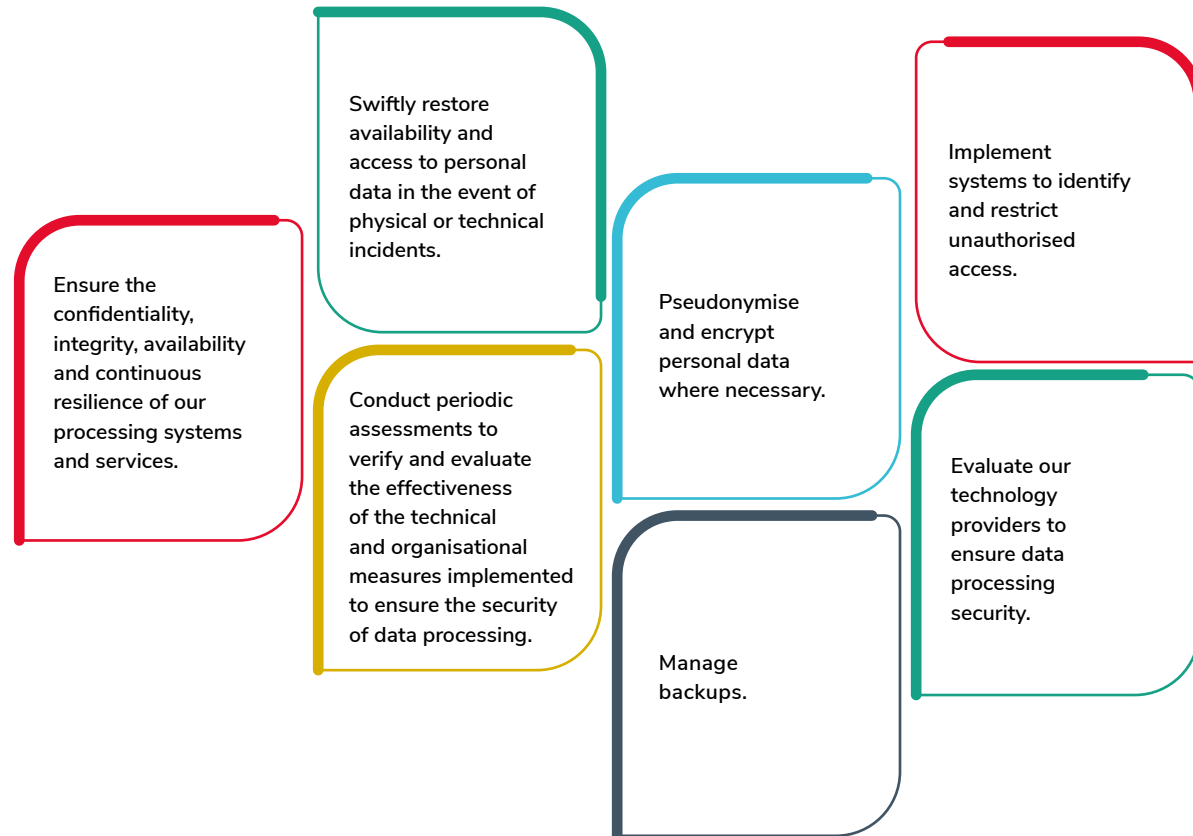
Contingency and Resilience Plan

To manage potential incidents, the company has a comprehensive contingency plan that includes disaster recovery measures. This plan is designed to ensure operational continuity with the least possible impact, preserving the trust of customers and strategic partners.

Protection of personal data

At Lantania, the security of our clients' information is a fundamental priority. For this reason, we have external professionals who guarantee the implementation of the basic principles established and developed in current legislation on data protection and digital rights.

We have implemented various security measures with the following goals in mind:



During 2024, no complaints were received regarding the protection of personal data.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Annexes

Annex I. About this report

Annex II. Traceability

Annex III. Quantitative indicators

Annex IV. Contact information



1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Annex I. About this report

The information presented in this report includes the 2024 Non-Financial Information Statement for the following companies:

Grupo Lantania, S.A.;

Lantania, S.A.U.;

Lantania Aguas, S.L.U.;

- Lantania Aguas, S.L.U. Sucursal Colombia

Deisa Industria Water Solutions, S.L.U.
(hereinafter Deisa).

Traviesas y prefabricados de Aragón, S.L.U.
(en adelante Travypsa);

DSV Empresa Constructora y Ferroviaria, S.L.U.
(hereinafter DSV);

Indania Proyectos Industriales, S.L.U.
(hereinafter Indania);

Balzola Polska SP. ZO.O.
(hereinafter Balzola);

Lantapor Inversiones, S.U.
(hereinafter Lantapor);

Lantania Aguas for Desalination Company
(One Partner);

Obras y Proyectos Gestilar, S.L.
(hereinafter Gestilar).

The entities mentioned above form part of the accounting consolidation perimeter. Information is reported for companies deemed material. Throughout the report, they will be named as detailed above. The incorporation data for the following companies is not reported: Balzola Polska SP. ZO.O., Lantapor Inversiones, S.U., Lantania Aguas for Desalination Company (One Partner) and Obras y Proyectos Gestilar, S.L. Likewise, environmental and health and safety information for Lantania Aguas for Desalination Company (One Partner) and Gestilar is not included. The exclusion of this data is due to current limitations in our information collection and consolidation systems, which prevent us from guaranteeing its integration with the same level of quality and completeness as the rest of the companies included in the report. However, we continue to work on improving our processes to expand the coverage of the information reported in future years.

The financial year analysed corresponds to the period from 1 January 2024 to 31 December 2024 (hereinafter, the financial year).

It is presented annually, with this financial year being the third in which it has been drawn up.

This document forms part of Lantania's Consolidated Management Report, in compliance with Law 11/2018, of December 2018, amending the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of 2 July, and Law 22/2015, of 20 July, on Auditing, in relation to non-financial information and diversity.

This report has been prepared in accordance with the internationally recognised GRI (Global Reporting Initiative) Standards and the materiality analysis carried out by the organisation, with the aim of addressing the material issues of the company and its various stakeholders. This report responds to the NEIS standards developed by EFRAG to comply with the new sustainability reporting directive, and provides alignment figures for climate targets, in compliance with the EU Taxonomy Regulation.

Lantania conducts an external verification of this 2024 Non-Financial Information Statement, in accordance with the principle of independence.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Annex II. Traceability

Table of contents according to Law 11/2018 on non-financial information and diversity

Content	Requirements	Reference	GRI Standard
General content*			
Business Model	Brief description of the group's business model (business environment and organization)	2.1 Lantania Group	2-1, 2-6, 2-22
	Geographical presence	2.1.4 4. Mission, vision and values	
	Markets in which it is active	3. Our strategy	
	Objectives and strategies		
Materiality	Main factors and trends that may affect its future development		
	Materiality Analysis	2.4 Materiality Analysis	2-14, 2-29, 3-1, 3-2
Policies	Description of the group's policies with respect to such issues, including due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and monitoring, including what measures have been taken.	Entire document	2-23 3-3
Results	The results of these policies, including relevant non-financial key performance indicators to enable monitoring and evaluation of progress and to facilitate comparability across societies and sectors, in accordance with national, European or international frameworks of reference used for each subject area.	Entire document	3-3
Risks	The main risks related to these issues associated with the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse impact in these areas, and how the group manages these risks, explaining the procedures used to identify and assess them in accordance with the relevant national, European or international frameworks. This should include information on the impacts that have been identified, providing a breakdown of these impacts, in particular the main short, medium and long-term risks.	2.3 Risk management Entire document	2-12, 2-24, 3-3, 201-2
Environmental Issues			
Environmental management	Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety	5.2 Environmental management	3-3
	Environmental assessment or certification procedures	5.2 Environmental management	3-3, CRE8
	Resources dedicated to environmental risk prevention	5.2 Environmental management	3-3, 2-27, 201-2
	Applying the precautionary principle	5.2 Environmental management	3-3
	Amount of provisions and guarantees for environmental risks	5.2 Environmental management	3-3, 2-27, 201-2

Content	Requirements	Reference	GRI Standard
Pollution	Measures to prevent, reduce or remedy carbon emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution	5.1 Fighting climate change. Light and noise pollution are not material issues for Lantania	3-3, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
Circular economy and waste prevention and management	Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste	5.3 Circular economy, natural resource management and use of materials	3-3, 301-1, 301-2, 306-1, 306-2, 306-3, 306-4, 306-5, CRE5, 303-1a, 303-2, 303-4
	Actions to combat food waste	Not material to Lantania	-
Sustainable use of resources	Water consumption and water supply according to local constraints	5.3 Circular economy, natural resource management and use of materials	3-3, 303-1, 303-2, 303-3, 303-4, 303-5, CRE2
	Consumption of raw materials	5.3 Circular economy, natural resource management and use of materials	301-1, 301-2
	Measures taken to improve the efficiency of their use (raw materials)	5.3 Circular economy, natural resource management and use of materials	301-1, 301-2
	Direct and indirect energy consumption	5.1 Fighting climate change	3-3, 302-1, 302-2, 302-3, 302-4, 302-5
	Measures taken to improve energy efficiency	5.1 Fighting climate change	3-3, 302-1, 302-2, 302-3, 302-4, 302-5, 305-5, CRE1, CRE3, CRE4
	Use of renewable energies	5.1 Fighting climate change	3-3, 302-1, 302-2, 302-3, 302-4, 302-5, 305-5
	Significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of assets and equipment	5.1 Fighting climate change	3-3, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, CRE3, CRE4
Climate change	Measures taken to adapt to the consequences of climate change	5.1 Fighting climate change	201-2
	Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions, and the means implemented to this end	5.1 Fighting climate change	3-3, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Content	Requirements	Reference	GRI Standard
Biodiversity protection	Measures taken to preserve or restore biodiversity	5.4 Biodiversity protection	3-3, 304-1, 304-2, 304-3, 304-4
	Impacts caused by activities or operations in protected areas	5.4 Biodiversity protection	3-3, 304-1, 304-2, 304-3, 304-4
Personnel matters			
Employment	Total number and distribution of employees by gender, age, country and professional classification	4.1 Talent Annex III. Quantitative indicators	3-3, 2-7, 405-1
	Total number and distribution of types of employment contracts	Annex III. Quantitative indicators	3-3, 2-7, 405-1
	Average annual number of permanent contracts temporary contracts and part-time contracts by gender, age and professional category	Annex III. Quantitative indicators	3-3, 2-7, 405-1
	Number of redundancies by gender, age and occupational classification	Annex III. Quantitative indicators	401-1
	Average remuneration and its evolution broken down by gender, age and professional classification or equal value	Annex III. Quantitative indicators	3-3, 2-21, 405-2
	Wage gap	4.3 Diversity	3-3, 405-2
	Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payments to long-term savings schemes and any other payments broken down by gender	For reasons of confidentiality and data protection the information on average remuneration of directors or managers is not published in this report	2-19, 2-20
	Implementation of policies of disconnection from work	4.1 Talent	3-3, 401-2
	Employees with disabilities	4.3 Diversity	405-1
Work organisation	Organization of working time	Annex III. Quantitative indicators	3-3, 401-2
	Number of absenteeism hours	Annex III. Quantitative indicators	-
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.	4.1 Talent Annex III. Quantitative indicators	3-3, 401-2

Content	Requirements	Reference	GRI Standard
Health and safety	Health and safety conditions at work	4.4. Occupational safety, health and welfare	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, CRE6
	Number of accidents at work by gender	Annex III. Quantitative indicators	403-9, 403-10
	Frequency rate by gender	Annex III. Quantitative indicators	403-9, 403-10
	Severity rate by gender	Annex III. Quantitative indicators	403-9, 403-10
Social relations	Occupational diseases	Annex III. Quantitative indicators	403-9, 403-10
	Organization of social dialogue, including procedures to inform, consult and negotiate with the staff	4.1 Talent	3-3, 2-30, 407-1
	Percentage of employees covered by collective bargaining agreements by country	4.1 Talent	2-30
Training	Review of collective agreements, particularly in the field of occupational health and safety at work	4.1 Talent	2-30
	Policies implemented in the area of training	4.1 Talent 4.4 Occupational safety, health and welfare	3-3, 205-2, 403-5, 404-1, 404-2
	Total number of training hours per professional category	4.1 Talent	3-3, 205-2, 403-5, 404-1, 404-2
Accessibility	Universal accessibility for people with disabilities	4.3 Diversity	3-3, 405-1
Accessibility	Measures taken to promote equal treatment and opportunities for women and men	4.3 Diversity	3-3, 405-1
	Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men).	4.3 Diversity	3-3
	Measures taken to promote employment	4.3 Diversity	3-3
	Protocols against sexual and gender-based harassment, integration and universal accessibility of persons with disabilities	4.2 Human rights	2-26, 3-3
Due diligence	Anti-discrimination and, where appropriate, diversity management policy	4.2 Human rights	2-23, 3-3
Respect for human rights			
Due diligence	Implementation of human rights due diligence procedures; and, where appropriate measures to mitigate, manage and redress possible abuses;	4.2 Human rights	2-23, 2-25, 3-3, 408-1, 409-1, 410-1, 411-1
	Prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress possible abuses	4.2 Human rights	2-25, 3-3, 408-1, 409-1, 410-1, 411-1

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Content	Requirements	Reference	GRI Standard
Fundamental conventions	Promoting and enforcing the provisions of the core conventions of the International Labour Organisation relating to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or compulsory labour; effective abolition of child labour.	4.2 Human rights	2-25, 3-3, 407-1
Complaints of human rights violations	Complaints of human rights violations	4.2 Human rights 6.1 Ethical and Compliance Framework	2-25, 2-26, 3-3, 406-1, 411-1
Corruption and bribery			
Corruption and bribery	Measures taken to prevent corruption and bribery	6.1 Ethical and Compliance Framework	2-23, 2-26, 3-3, 205-1, 205-2, 205-3, 206-1
Money laundering	Measures to combat money laundering	6.1 Ethical and Compliance Framework	2-23, 2-26, 3-3
Contributions	Contributions to foundations and non-profit organizations	4.5 Social impact	201-1
Society			
Sustainable development	Impact of the company's activity on employment and local development, in the local populations and territory	4.5 Social impact	413-1
	Relationships with local community actors and the modalities of dialogue with them	4.5 Social impact 4.7 Interest groups	2-29, 413-1
	Partnership or sponsorship actions	3. Our strategy	2-28
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in procurement policy	4.5 Social impact	407-1, 408-1, 409-1
	Taking social and environmental responsibility into account in relations with suppliers and subcontractors.	6.2 Sustainable supply chain	407-1, 408-1, 409-1
	Monitoring and audit systems and the results thereof.	6.2 Sustainable supply chain	2-6, 3-3, 308-1, 308-2, 414-1, 414-2
Consumers	Consumer health and safety measures	6.2 Sustainable supply chain	3-3, 418-1
	Complaint systems, complaints received and resolution.	4.8 Client satisfaction	3-3, 418-1
Taxation	Country-by-country profits	Annex III. Quantitative indicators	207-4
	Income taxes paid	Annex III. Quantitative indicators	207-4
	Public grants received	Annex III. Quantitative indicators	201-4, 207-4



Index of GRI content

Declaration of use

Lantania has prepared this report in accordance with the GRI Standards for the period from 1 January to 31 December 2024.

GRI 1 used

GRI 1: Foundation 2021

GRI sector standard used

G4

Standard GRI	Content	Location	Reason	Explanation	Related General content
GRI 2: General Disclosures 2021	General content				
	2-1 Organizational details	2.1 Lantania Group			
	2-2 Entities included in the organization's sustainability reporting	2.1 Lantania Group Annex I. About this report			
	2-3 Reporting period, frequency and contact point	Annex I. About this report			
	2-4 Restatements of information	Annex I. About this report			
	2-5 External assurance	Annex I. About this report			
	2-6 Activities, value chain and other business relationships	2.1 Lantania Group			
	2-7 Employees	4.1 Talent			
	2-8 Workers who are not employees		Information not available	No records of subcontracted personnel are available.	
	2-9 Governance structure and composition	2.2 Corporate governance			
	2-10 Nomination and selection of the highest governance body	2.2 Corporate governance			
	2-11 Chair of the highest governance body	2.2 Corporate governance			
	2-12 Role of the highest governance body in overseeing the management of impacts	2.2 Corporate governance			
	2-13 Delegation of responsibility for managing impacts	2.2 Corporate governance			
	2-14 Role of the highest governance body in sustainability reporting	2.2 Corporate governance			
	2-15 Conflicts of interest		Information not available		

Standard GRI	Content	Location	Reason	Explanation	Related General content
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	4.8 Client satisfaction			
	2-17 Collective knowledge of the highest governance body		Information not available		
	2-18 Evaluation of the performance of the highest governance body		Information not available		
	2-19 Remuneration policies		Information not available		
	2-20 Process to determine remuneration		Information not available		
	2-21 Annual total compensation ratio		Confidentiality restriction	This indicator is not reported as it is confidential	
	2-22 Statement on sustainable development strategy	1. Letter from the Chairman 3. Strategy			
	2-23 Commitments and policies	3.7 Integrated management system 4.2. Human rights			
	2-24 Embedding policy commitments	4.2. Human rights			
	2-25 Processes to remediate negative impacts	4.2. Human rights			
	2-26 Mechanisms for seeking advice and raising concerns	4.2. Human rights 6.1 Ethical and Compliance Framework			
	2-27 Compliance with laws and regulations	6.1 Ethical and Compliance Framework 5.1 Environmental management			
	2-28 Membership associations	3. Strategy			
	2-29 Approach to stakeholder engagement	4.7 Stakeholders			
	2-30 Collective bargaining agreements	4.1 Talent			

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Standard GRI	Content	Location	Reason	Explanation	Related General content
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2.4 Materiality analysis			
	3-2 List of material topics	2.4 Materiality analysis			
Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics		Information not available		
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed		Information not available		
	201-2 Financial implications and other risks and opportunities due to climate change		Information not available		
	201-3 Defined benefit plan obligations and other retirement plans		Information not available		
	201-4 Financial assistance received from the government	Annex 3. Quantitative indicators			
Market presence					
GRI 3: Material Topics 2021	3-3 Management of material topics				
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage				
	202-2 Proportion of senior management hired from the local community				
Indirect Economic Impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			
GRI 203: Indirect economic impact 2016	203-1 Infrastructure investments and services supported				
	203-2 Significant indirect economic impacts				
Procurement Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics				
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers				
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	6.1 Ethical and Compliance Framework			

Standard GRI	Content	Location	Reason	Explanation	Related General content
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	6.1 Ethical and Compliance Framework			
	205-2 Communication and training about anti-corruption policies and procedures	6.1 Ethical and Compliance Framework			
	205-3 Confirmed incidents of corruption and actions taken	6.1 Ethical and Compliance Framework			
Anti-competitive Behaviour					
GRI 3: Material Topics 2021	3-3 Management of material topics		Information not available		
GRI 206: Competencia desleal 2016	206-1 Legal actions for anti-competitive behaviour anti-trust, and monopoly practices		Information not available		
Taxation					
GRI 3: Material Topics 2021	3-3 Management of material topics	Annex 3. Quantitative indicators			
GRI 207: Tax 2019	207-1 Approach to tax	Annex 3. Quantitative indicators			
	207-2 Tax governance, control and risk management		Information not available		
	207-3 Stakeholder engagement and management of concerns related to tax		Information not available		
	207-4 Country-by-country reporting	Annex 3. Quantitative indicators			
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	5. 3 Circular economy, natural resource management and use of materials			
GRI 3: Materials 2016	301-1 Materials used by weight or volume	5. 3 Circular economy, natural resource management and use of materials			
	301-2 Recycled input materials used		Information not available		
	301-3 Reclaimed products and their packaging materials	Given the nature of the products and services marketed by Lantania, this indicator is not applicable -			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topic	5.1 Fighting climate change			CRE 1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.1 Fighting climate change			

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Standard GRI	Content	Location	Reason	Explanation	Related General content
GRI 302: Energy 2016	302-2 Energy consumption outside the organization	5.1 Fighting climate change			CRE 1
	302-3 Energy intensity	5.1 Fighting climate change			
	302-4 Reduction of energy consumption	5.1 Fighting climate change			
	302-5 Reductions in energy requirements of products and services				
	CRE1 Building energy intensity				

Water and effluents

GRI 3: Material Topics 2021	3-3 Management of material topics	5. 3 Circular economy, natural resource management and use of materials			
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	5. 3 Circular economy, natural resource management and use of materials			CRE 2
	303-2 Management of water discharge-related impacts	5. 3 Circular economy, natural resource management and use of materials			
	303-3 Water withdrawal		Information not available		
	303-4 Water discharge		Information not available		
	303-5 Water consumption	5. 3 Circular economy, natural resource management and use of materials			
	CRE2 Building water intensity		Information not available		

Biodiversity

GRI 3: Material topics 2021	3-3 Management of material topics	5.4 Biodiversity protection			
GRI 304: Biodiversity 2016	304-1 Operational sites owned leased, managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	5.4 Biodiversity protection			
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity		Information not available		
	304-3 Habitats protected or restored	5.4 Biodiversity protection			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Information not available		

Standard GRI	Content	Location	Reason	Explanation	Related General content
Emissions					
3-3 Management of material topics	5.1 Fighting climate change				
305- Direct (Scope 1) GHG emissions	5.1 Fighting climate change				
	305-3 Other indirect (Scope 2) GHG emissions	5.1 Fighting climate change			CR 3, CR 4
	305-3 Other indirect (Scope 3) GHG emissions		Information not available		
	305-4 GHG emissions intensity	5.1 Fighting climate change			
	305-5 Reduction of GHG emissions	5.1 Fighting climate change			
	305-6 Emissions of ozone-depleting substances (ODS)		Information not available		
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions		Information not available		
	CRE3 Greenhouse gas emissions intensity from buildings				
CRE4 Greenhouse gas emissions intensity from new construction and redevelopment activity					
Waste					
GRI 3: Material topics 2021	3-3 Management of material topics	5. 3 Circular economy, natural resource management and use of materials			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	5. 3 Circular economy, natural resource management and use of materials			CRE 5
	306-2 Management of significant waste-related impacts	5. 3 Circular economy, natural resource management and use of materials			
	306-3 Waste generated	5. 3 Circular economy, natural resource management and use of materials			
GRI 306: Waste 2020	306-4 Waste diverted from disposal	5. 3 Circular economy, natural resource management and use of materials			
	306-5 Waste directed to disposal	5. 3 Circular economy, natural resource management and use of materials			
	CRE5 Land remediated and in need of remediation				

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Standard GRI	Content	Location	Reason	Explanation	Related General content
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	6.2 Sustainable supply chain			
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that have passed evaluation and selection filters in accordance with environmental criteria	6.2 Sustainable supply chain			
	308-2 Negative environmental impacts in the supply chain and actions		Information not available		
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1. Our human capital			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annex III. Quantitative indicators			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees	4.1. Our human capital			
	401-3 Parental leave	Annex III. Quantitative indicators			
Employee-company relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	-			
GRI 402: Employee-Company relations 2016	402-1 Minimum notice periods regarding operational changes	The provisions of the collective bargaining agreement apply			
Salud Occupational health and safety					
GRI 3: Temas materiales 2021	3-3 Management of material topics	4.4. Occupational safety, health and welfare			
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	4.4. Occupational safety, health and welfare			
GRI 403: Occupational health and safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	4.4. Occupational safety, health and welfare			CRE 6
	403-3 Occupational health services	4.4. Occupational safety, health and welfare			
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4. Occupational safety, health and welfare			
	403-5 Worker training on occupational health and safety	4.4. Occupational safety, health and welfare			

Standard GRI	Content	Location	Reason	Explanation	Related General content
GRI 403: Occupational Health and safety 2018	403-6 Promotion of worker health	4.4. Occupational safety, health and welfare			CRE 6
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4. Occupational safety, health and welfare			
	403-8 Workers covered by an occupational health and safety management system	4.4. Occupational safety, health and welfare			
	403-9 Work-related injuries	Annex III. Quantitative indicators			
	403-10 Work-related Ill-health	Annex III. Quantitative indicators			
	CRE6 Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system	4.4. Occupational safety, health and welfare			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1 Talent			
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	4.1 Talent			
	404-2 Programs for upgrading employee skills and transition assistance programs	4.1 Talent			
	404- Percentage of employees receiving regular performance and career development reviews		Information not available		
Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.3. Diversity			
GRI 405: Diversity and Equal opportunities 2016	405-1 Diversity of governance bodies and employees	4.3. Diversity			
	405-2 Ratio of basic salary and remuneration of women to men	4.3. Diversity			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of Material topics	4.2. Human rights			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.2. Human rights			

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Standard GRI	Content	Location	Reason	Explanation	Related General content
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics 2021	3-3 Management of Material topics	4.1 Talent			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.1 Talent 4.2. Human rights			
Child labour					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. Human rights			
GRI 408: Trabajo infantil 2016	408-1 Operations and suppliers - at significant risk for incidents labour	4.2. Human rights			
Forced or Compulsory Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. Human rights			
GRI 409: Forced or Compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	4.2. Human rights			
Security Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics				
GRI 410: Security practices 2016	410-1 1 Security personnel trained in human rights policies or procedures				
Rights of Indigenous Peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics		Information not available		
GRI 411: Rights of indigenous people 2016	411-1 Incidents of violations involving rights of indigenous peoples		Information not available		
Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	4.5 Social Impact			
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	4.5 Social Impact			
	413-2 Operations with significant actual and potential negative impacts on local communities		Information not available		

Standard GRI	Content	Location	Reason	Explanation	Related General content
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	6.2. Sustainable supply chain			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	6.2. Sustainable supply chain			
	414-2 Negative social impacts in the supply chain and actions taken		Information not available		
Public Policy					
GRI 3: Material Topics 2021	3-3 Management of material topics				
GRI 415: Public Policy 2016	415-1 Political contributions	Lantania does not make contributions to-political representatives			
Customer Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services				
Marketing and Labelling					
GRI 3: Material Topics 2021	3-3 Management of material topics				CR8
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling				
	417-2 Incidents of non-compliance concerning product and service information and labelling				
	417-3 Incidents of non-compliance concerning marketing communications				
	CRE8 Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation and redevelopment				
Customer Privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	6.3 Cybersecurity			
GRI 418: Privacidad del cliente 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.3 Cybersecurity			

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Índice de contenidos NEIS

Block / Standard	Section	Indicator	Section of the report
ESRS 2 General Disclosures	Governance	GOV-1 - The role of the administrative, management and supervisory bodies	2.2 Corporate Governance
		GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2.2 Corporate Governance
		GOV-3 - Integration of sustainability-related performance in incentive schemes	Information not available
		GOV-4 - Statement on due diligence	2.2 Corporate Governance
		GOV-5 - Risk management and internal controls over sustainability reporting	2.2 Corporate Governance
	Strategy	SBM-1 - Strategy, business model and value chain	2.1 Lantania Group
		SBM-2 - Interests and views of stakeholders	2.4 Materiality Analysis 4.7 Stakeholders
		SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	2.3 Risk management model
	Impact, risk and opportunity management	IRO-1 - Description of the processes to identify and Impact, risk assess material impacts, risks and opportunities	2.3 Risk management
		IRO-2 - Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Annex I. About this report
ESRS Environment	Climate change	E1-1 - Transition plan for climate change mitigation	5.1 Fighting climate change
		E1-2 - Policies related to climate change mitigation and adaptation	5.1 Fighting climate change
		E1-3 - Actions and resources in relation to climate change policies	5.1 Fighting climate change
		E1-4 - Targets related to climate change mitigation and adaptation	5.1 Fighting climate change
		E1-5 - Energy consumption and mix	5.1 Fighting climate change
		E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	5.1 Fighting climate change
		E1-7 - GHG removals and GHG mitigation projects financed through carbon credits	Information not available
		E1-8 - Internal carbon pricing	Information not available
		E1-9 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Information not available
	Pollution	E2-1 - Policies related to pollution	Information not available
		E2-2 - Actions and resources related to pollution	Information not available
		E2-3 - Targets related to pollution	Information not available

Block / Standard	Section	Indicator	Section of the report
ESRS Environment	Pollution	E2-4 - Pollution of air, water and soil	Information not available
		E2-5 - Substances of concern and substances of very high concern	Information not available
		E2-6 - Anticipated financial effects from pollution-related impacts, risks and opportunities	Information not available
	Water and marine resources	E3-1 - Policies related to water and marine resources	5. 3 Circular economy, natural resource management and use of materials
		E3-2 - Actions and resources related to water and marine resources	5. 3 Circular economy, natural resource management and use of materials
		E3-3 - Targets related to water and marine resources	5. 3 Circular economy, natural resource management and use of materials
		E3-4 - Water consumption	5. 3 Circular economy, natural resource management and use of materials
		E3-5 - Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Information not available
	Biodiversity and ecosystems	E4-1 - Transition plan and consideration of biodiversity and ecosystems in strategy and business model	5.4 Biodiversity protection
		E4-2 - Policies related to biodiversity and ecosystems	5.4 Biodiversity protection
		E4-3 - Actions and resources related to biodiversity and ecosystems	5.4 Biodiversity protection
		E4-4 - Targets related to biodiversity and ecosystems	Information not available
		E4-5 - Impact metrics related to biodiversity and ecosystems change	5.4 Biodiversity protection
		E4-6 - Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Information not available
	Use of resources and circular economy	E5-1 - Policies related to resource use and circular economy	5. 3 Circular economy, natural resource management and use of materials
		E5-2 - Actions and resources related to resource use and circular economy	5. 3 Circular economy, natural resource management and use of materials
		E5-3 - Targets related to resource use and circular economy	5. 3 Circular economy, natural resource management and use of materials
		E5-4 - Resource inflows	5. 3 Circular economy, natural resource management and use of materials

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Block / Standard	Section	Indicator	Section of the report
ESRS Environment	Use of resources and circular economy	E5-5 - Resource outflows	5. 3 Circular economy, natural resource management and use of materials
		E5-6 - Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Information not available
ESRS Governance	Business conduct	G1-1- Business conduct policies and corporate culture	6.1 Ethical and Compliance Framework
		G1-2 - Management of relationships with suppliers	6.2. Sustainable supply chain
		G1-3 - Prevention and detection of corruption and bribery	6.1 Ethical and Compliance Framework
		G1-4 - Confirmed incidents of corruption or bribery	6.1 Ethical and Compliance Framework
		G1-5 - Political influence and lobbying activities	6.1 Ethical and Compliance Framework
		G1-6 - Payment practices	Information not available
ESRS Social	Own employees	S1-1 - Policies related to own workforce	4.1 Talent
		S1-2 - Processes for engaging with own workers and workers' representatives about impacts	4.1 Talent
		S1-3 - Processes to remediate negative impacts and channels for own workers to raise concerns	4.2. Human rights
		S1-4 -Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	4.1 Talent
		S1-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.1 Talent
		S1-6 - Characteristics of the undertaking's employees	4.1 Talent Annex III. Quantitative indicators
		S1-7 - Characteristics of non-employee workers in the undertaking's own workforce	No records of subcontracted personnel are available.
		S1-8 - Collective bargaining coverage and social dialogue	4.1 Talent
		S1-9 - Diversity metrics	4.3 Diversity
		S1-10 - Adequate wages	4.2. Human rights
		S1-11 - Social protection	Annex III. Quantitative indicators
		S1-12- Persons with disabilities	4.3 Diversity
		S1-13 - Training and skills development metrics	4.1 Talent
		S1-14 - Health and safety metrics	4.4 Occupational safety, health, and welfare Annex III. Quantitative indicators

Block / Standard	Section	Indicator	Section of the report
ESRS Social	Supply chain workers	S1-15 - Work-life balance metrics	Annex III. Quantitative indicators
		S1-16 - Remuneration metrics (pay gap and total remuneration)	4.3 Diversity Annex III. Quantitative indicators
		S1-17 - Incidents, complaints and severe human rights impacts	4.2. Human rights
		S2-1 - Policies related to value chain workers	4.2. Human rights
		S2-2 -Processes for engaging with value chain workers about impacts	4.8 Client satisfaction
		S2-3 -Processes to remediate negative impacts and channels for value chain workers to raise concerns	4.7 Stakeholders
		S2-4 -Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	6.2. Sustainable, supply chain
		S2-5 - Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	6.2. Sustainable, supply chain
	Affected communities	S3-1 - Policies related to affected communities	4.5 Social impact
		S3-2 - Processes for engaging with affected communities about impacts	4.7 Stakeholders
		S3-3 - Processes to remediate negative impacts and channels for affected communities to raise concerns	4.8 Client satisfaction
		S3-4 - Adoption of measures related to incidents of material significance to affected groups, approaches to managing risks of material significance and taking advantage of opportunities of material significance related to affected groups, and effectiveness of such actions	4.2. Human rights 4.5 Social impact
		S3-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.2. Human rights 4.5 Social impact
	Consumers and end- users	S4-1 - Policies related to consumers and end-users	4.8 Client satisfaction
		S4-2 - Processes for engaging with consumers and end users about impacts	4.8 Client satisfaction
		S4-3 - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	4.8 Client satisfaction
		S4-4 - Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	4.8 Client satisfaction
		S4-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.8 Client satisfaction

Annex III. Quantitative indicators 2024

Tax information

		2021	2022	2023	2024
SPAIN	Profits	3,473,639	1,625,101	6,691,804	4,446,011
	Income taxes paid	-31,469.00	1,556.19	1,160,695	-1,805,470
	Grants received	0	0		
POLAND	Profits	805,157	-5,062,581	1,453,238	1,460,486
	Income taxes paid	-26,157	-1,320,438	247,881	-326,881
	Grants received	0	0		
PORTUGAL (BRANCH + SUBSIDIARY LANTANIA, SAU)	Profits	13,529	-3,981,899	380,700	64,216
	Income taxes paid	5,880	-1,015,943	0	-18,600
	Grants received	0			
COLOMBIA	Profits	28,486	-482,678	31,911	-69,766
	Income taxes paid	7,122	-120,594	0	-1,088
	Grants received	0	0		
SAUDI ARABIA	Profits	28,486	-482,678	-5,437,241	-2,803,714
	Income taxes paid	7,122	-120,594	0	0
	Grants received	0	0		

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Energy consumption comparison 2023 - 2024

	2023	2024
Category	MWh	MWh
Electricity	1,116	1,272
Diesel	4,981	5,648
Petrol	1,352	1,777
Total	7,448	8,698

	2023	2024
Category	MWh	MWh
Electricidad de origen renovable (GdO)	193	628
Autoconsumo Travypsa	53	47

Carbon footprint comparison 2023–2024

	2023	2024
	t CO2e	t CO2e
DIRECT EMISSIONS (Scope 1)	1,598	1,839
INDIRECT EMISSIONS (Scope 2)	323	202
TOTAL	1,920	2,041
TURNOVER (M€)	375	386 (*)
RATIO tCO2eq /M€	5.12	5.29

(*) Provisional data, as the final data was not available at the time of calculating the Carbon Footprint.

Comparison of waste generated in 2023–2024

	Waste generated (t)		Waste sent for recycling (t)		Other recovery operations (t)		Waste sent for disposal (t)	
	2023	2024	2023	2024	2023	2024	2023	2024
Construction and demolition waste (CDW)	44,668	1,538,148	18,356	1,522,525	25,220	6,160	1,092	9,462
Non-hazardous waste (NHAW)	1,630	1,932	1,373	1,251	254	678	2	3
Hazardous waste (HW)	29	20	1	6	5	5	23	9
TOTAL	46,327	1,540,101¹	19,730	1,523,782	25,479	6,844	1,118	9,475

(1) This significant increase in the generation of construction and demolition waste (CDW) is exclusively due to a single construction project. Due to the specific characteristics of this project and the particular conditions of the land on which it was carried out, waste generation has increased considerably. In fact, this project was responsible for 85% of the waste generated by the entire Group during the year, which explains the sharp increase compared to the 2023 financial year.

Comparison of raw material consumption 2023 – 2024

Material type	2023	2024
Cement	2,648,840.30	980,343.84
Steel	5,768,298.12	6,315,029.27
Aggregates	2,801,967.54	2,680,062.02
Bituminous mixtures	5,235,890.45	2,644,204.22
Concrete	9,813,284.96	10,886,257.94
Ceramics	1,135,108.27	526,274.54

Paper consumption comparison 2023 – 2024

Material type	2023	2024
PAPER (kg)	3,644	2,409

Water consumption comparison 2023 – 2024

	2023	2024
Water	Consumption (m³)	
TOTAL	10,513	57,746²

(2) The significant increase in water consumption recorded in 2024 compared to 2023 is due to the fact that in 2024 we have included water consumption from construction sites in our accounting, which has provided a more accurate picture of the water impact of our activities.

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Human resources

Number of employees by gender & country

Country	Men	Women	Total
Spain	622	136	758
Poland	55	37	92
Saudi-Arabia	17	2	19
Colombia	23	2	25
Portugal	5		5
Total	722	177	899

Número de empleados por sexo y nacionalidad

Country	Men	Women	Total
Saudi-Arabia	17	2	19
Algeria	1		1
Argentina	2		2
Bolivia		1	1
Bulgaria		1	1
Chile	1	1	2
Colombia	27	3	30
Ecuador	3		3
Spain	572	127	699
France	1		1
Honduras		1	1
Italy	1	1	2
Morocco	4		4
Nigeria	1		1
New Zealand	1		1
Peru	20		20
Poland	55	38	93
Portugal	7		7
Romania	5	1	6
Ukraine	2		2
Uruguay		1	1
Venezuela	2		2
Total	722	177	899

Number of employees by gender

Gender	2023	2024
Men	644	722
Women	161	177
Total	805	899

Number of employees by age

Age-range	2024
Under 35 years old	378
35 to 50 years old	186
Over 50 years old	335
Total	899

Number of employees by professional category

Professional category	2024
1. Higher graduates	205
2. Middle graduates	200
3. Heads of admin. and site	25
4. Managers	93
5. Administrative staff	85
6. Junior staff	7
7. Admin. assistants	32
8. 1st & 2nd officer, trade	220
9. 3rd officer, spec. labourer	32
Total	899

Number of employees by type of contract and working hours

Type of contract/working hours	Full-time	Part-time	Total
Permanent	809	13	822
Temporary	75	2	77
Total	884	15	899

Number of employees and types of contracts by gender and region

Type of contract	Permanent		Total permanent	Temporary		Total temporary	Grand total
Country / Gender	Men	Women		Men	Women		
Spain	587	130	717	35	6	41	758
Poland	53	34	87	2	3	5	92
Colombia	10	2	12	13		13	25
Saudi Arabia	6		6	11	2	13	19
Portugal				5		5	5
Total	656	166	822	66	11	77	899

Number of employees and type of working hours by gender and region

Type of working hours	Full-time		Total full-time	Partial		Total part-time	Grand total
Country / Gender	Men	Women		Men	Women		
Spain	619	124	744	3	11	14	758
Poland	55	36	91		1	1	92
Colombia	23	2	25				25
Saudi Arabia	17	2	19				19
Portugal	5		5				5
Total	719	164	884	3	12	15	899

Average annual number of permanent and temporary contracts by gender, age and professional category

Type of working day	Full-time		Total full-time	Part-time		Total part-time	Grand total
Countries / Gender	Men	Women		Men	Women		
1. Higher graduates	138	57	195	5	4	9	204
> 50 years old	55	12	67	2		2	69
35 - 50 years old	65	31	96	3	1	4	100
< 35 years old	18	14	32		3	3	35
2. Middle graduates	132	56	188	10	2	12	200
> 50 years old	48	4	52	2		2	54
35 - 50 years old	52	24	76	5	1	6	82
< 35 years old	32	28	60	3	1	4	64
3. Heads of admin. and site	23	2	25				25
> 50 years old	16		16				16
35 - 50 years old	6	1	7				7
< 35 years old	1	1	2				2
4. Managers	88	3	91	1		1	92
> 50 years old	57	1	58				58
35 - 50 years old	24	1	25	1		1	26
< 35 years old	7	1	8				8
5. Administrative staff	57	23	80	3	2	5	85
> 50 years old	30	9	39				39
35 - 50 years old	22	11	33				33
< 35 years old	5	3	8	3	2	5	13
6. Junior staff	3	3	6	1		1	7
> 50 years old	1	2	3				3
35 - 50 years old	1	1	2	1		1	3
< 35 years old	1		1				1
7. Admin. assistants	8	18	26	4	2	6	32
> 50 years old	1	5	6	1	1	2	8
35 - 50 years old	3	8	11	1		1	12
< 35 years old	4	5	9	2	1	3	12
8. 1st & 2nd officer, trade	182	1	183	37	1	38	221
> 50 years old	71		71	7		7	78
35 - 50 years old	92		92	9	1	10	102
< 35 years old	19	1	20	21		21	41
9. 3rd officer, spec. labourer	25	3	28	5		5	33
> 50 years old	9	1	10	1		1	11
35 - 50 years old	9	1	10	2		2	12
< 35 years old	7	1	8	2		2	10
Total	656	166	822	66	11	77	899

Average annual number of full-time and part-time working days by gender, age and professional category

Type of working day	Permanent		Total permanent	Temporary		Total temporary	Grand total
Countries / Gender	Men	Women		Men	Women		
1. Higher graduates	145	54	199		5	5	204
> 50 years old	59	9	68		1	1	69
35 - 50 years old	69	27	96		4	4	100
< 35 years old	17	18	35				35
2. Middle graduates	141	54	195		6	5	201
> 50 years old	50	4	54				54
35 - 50 years old	56	22	78		4	4	82
< 35 years old	35	28	63		2	2	65
3. Heads of admin. and site	22	2	24				24
> 50 years old	16		16				16
35 - 50 years old	6	1	7				7
< 35 years old		1	1				1
4. Managers	88	5	93				93
> 50 years old	57	1	58				58
35 - 50 years old	24	3	27				27
< 35 years old	7	1	8				8
5. Administrative staff	58	23	81	2	2	4	85
> 50 years old	30	8	38		1	1	39
35 - 50 years old	22	10	32				32
< 35 years old	6	5	11	2	1	3	14
6. Junior staff	7		7				7
> 50 years old	3		3				3
35 - 50 years old	3		3				3
< 35 years old	1		1				1
7. Admin. assistants	10	21	31	1		1	32
> 50 years old	2	6	8				8
35 - 50 years old	3	8	11	1		1	12
< 35 years old	5	7	12				12
8. 1st & 2nd officer, trade	219	2	221				221
> 50 years old	78		78				78
35 - 50 years old	101	1	102				102
< 35 years old	40	1	41				41
9. 3rd officer, spec. labourer	29	3	32				32
> 50 years old	10	1	11				11
35 - 50 years old	11	1	12				12
< 35 years old	8	1	9				9
Total	719	164	884	3	12	15	899

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Remunerations

Average remuneration broken down by gender

Gender	Spain (Eur)	Saudi-Arabia (Sar)	Colombia (Cop)	Poland (Pln)	Portugal (Eur)
Men	41,215	267,972	20,614,665	177,366	27,391
Women	37,698	157,248	34,775,000	114,889	

Average remuneration broken down by age

Age	Spain (Eur)	Saudi-Arabia (Sar)	Colombia (Cop)	Poland (Pln)	Portugal (Eur)
Over 50 years old	44,134	396,000	15,966,528	249,117	23,060
35 to 50 years old	41,142	303,600	28,472,778	174,709	32,930
Under 35 years old	30,604	133,420	19,824,167	112,662	15,105

Average remuneration broken down by professional category

Professional category	Spain (Eur)		Saudi-Arabia (Sar)		Colombia (Cop)		Poland (Pln)		Portugal (Eur)	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
1. Higher graduates	74,971	46,370	379,467		35,316,667	48,100,000	236,929	162,400	45,000	
2. Middle graduates	51,059	38,807	156,600	108,000	53,950,000		142,686	101,511	26,160	
3. Heads of admin. and site	48,665	33,784			56,550,000					
4. Managers	40,416	28,117					138,000		32,000	
5. Administrative staff	34,023	29,997		115,440	13,650,000		115,893	97,371	31,100	
6. Junior staff	28,571								18,120	
7. Admin. assistants	25,982	26,391	121,680	56,400	18,850,000	21,450,000		93,008	28,000	
8. 1st & 2nd officer, trade	23,843	24,400	52,000		17,907,226					
9. 3rd officer, spec. labourer.	20,723	19,166							12,310	
Total	41,215	37,698	274,040	84,060	20,614,665	34,775,000	177,366	109,838	27,391	

Inflows and Outflows

Professional category / Age	Onboarding 2024			Offboarding 2024			Terminations 2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
1. Higher graduates	45	16	61	24	14	38	0	0	1
> 50 years old	5	5	10	4	2	6	0	0	0
35 - 50 years old	24	4	28	14	8	22	1	0	1
< 35 years old	16	7	23	6	4	10			0
2. Middle graduates	61	33	94	43	14	57			7
> 50 years old	17	3	20	14		14	3		3
35 - 50 years old	22	14	36	18	10	28	3	1	4
< 35 years old	22	16	38	11	4	15			0
3. Heads of admin. and site	6	1	7	2		2			1
> 50 years old	4		4	2		2	1		1
35 - 50 years old	1	1	2				0		0
< 35 years old	1		1				0		0
4. Managers	18	6	24	21	3	24	8	1	9
> 50 years old	7	1	8	12		12	5	0	5
35 - 50 years old	9	4	13	8	3	11	3	1	4
< 35 years old	2	1	3	1		1	0	0	0
5. Administrative staff	23	9	32	14	8	22	3	1	4
> 50 years old	9	2	11	6	2	8	2	1	3
35 - 50 years old	10	2	12	6	2	8	1		1
< 35 years old	4	5	9	2	4	6			0
6. Junior staff	2		2	2		2	0	0	0
> 50 years old				1		1	0	0	0
35 - 50 years old	1		1	1		1	0	0	0
< 35 years old	1		1				0	0	0
7. Admin. assistants	1	4	5	6	4	10	0	0	0
> 50 years old	1	2	2				0	0	0
35 - 50 years old					2	2	0	0	0
< 35 years old		2	2	6	2	8	0	0	0
8. 1st & 2nd officer, trade	113	2	115	93		93	25	0	25
> 50 years old	32		32	29		29	11	0	11
35 - 50 years old	46	2	48	28		28	10	0	10
< 35 years old	35		35	36		36	4	0	4
9. 3rd officer, spec. labourer	15	4	19	15	3	18	8	1	9
> 50 years old	5	2	7	3	2	5		1	1
35 - 50 years old	4	1	5	8		8	6	0	6
< 35 years old	6	1	7	4	1	5	2	0	2
Total	284	75	359	220	46	266	52	4	56

Personnel Turnover

Turnover	2023	2024
Average consolidated workforce	805	899
Offboarding	193	266
Turnover	24%	30%

Gender	Maternity	Paternity	Total
Men		10	10
Women	3		3
Total	3	10	13

Return rate after maternity/paternity leave

Gender	Active	Offboarding	Total
Men	10		10
Women	3		3
Total	13		13

Turnover rate

Gender	Total
Onboarding	359
Offboarding	266
Average workforce	899
	34.76%

- Letter from the Chairman
- General information
- Our strategy
- Social information
- Environmental information
- Governance information
- Annexes

Health and Safety*

LANTANIA S.A.U.

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0.00	0.00	
Frequency rate of fatalities resulting from an occupational injury	0.00	0.00	
Number of occupational injuries with major consequences	0.00	1.00	
Number of recordable occupational injuries WITH LEAVE	14.00	11.00	-21%
Number of recordable occupational injuries WITHOUT LEAVE	22.00	24.00	9%
Number of hours worked	730,720.00	886,864.00	21%
Recordable occupational accident frequency rate	19.16	11.28	-41%

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	7	50%	5	45%
Hit against immobile object moving worker	2	14%	0	
Traffic Accidents – Collisions with Vehicles	0		2	18%
Stepping on objects	0		1	9%
Falls from height	0		1	9%
Collision or impact with moving object, impact with tools	2	14%	1	9%
Falling objects			1	9%
Cuts	1	7%	0	
Trapping	1	7%	0	
Other contact not coded in this classification	1	7%	0	

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	14.0	0.0	14.0	11.0	0.0	11.0	-21%	0	-21%
Incident index ¹	4,375.0	0.0	3,787.2	2,659.6	0.0	2,272.7	-39%	0	-39%
Frequency index ²	25.2	0.0	19.2	15.3	0.0	11.3	-39%	0	-39%
Severity index ³	0.5	0.0	0.4	0.4	0.0	0.3	-28%	0	-28%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)

2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)

3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	27,272	46,144
Occupational Contingency	3,160	4,288
Absenteeism hours	30,432	50,432

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1.
Letter from
the Chairman

2.
General
information

3.
Our
strategy

4.
Social
information

5.
Environmental
information

6.
Governance
information

7.
Annexes

*All reported data pertain to Spain

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of people injured in recordable occupational accidents WITH LEAVE		0	
Number of people injured in recordable occupational accidents WITHOUT LEAVE	1	0	
Number of recordable occupational injuries WITHOUT LEAVE		0	
Number of hours worked	67,168	78,096	16%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	0		0	
Hit against immobile object moving worker	0		0	
Collision or impact with moving object, collision with	0		0	
Cuts	0		0	
Trapping	0		0	
Commuting accidents	1	100%	0	
Other contact not coded in this classification	0		0	
Cuts	1	7%	0	
Trapping	1	7%	0	
Other contact not coded in this classification	1	7%	0	

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	0	0	0	0	0	0	0%	0%	0%
Number of accidents in itinere with leave	0	1	1	0	0	0	0%	100%	100%
Incident index ¹	0	0	0	0	0	0	0%	0%	0%
Frequency index ²	0	0	0	0	0	0	0%	0%	0%
Severity index ³	0	0	0	0	0	0	0%	0%	0%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)

2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)

3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	0	168
Occupational Contingency	432	0
Absenteeism hours	432	168

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

INDANIA PROYECTOS INDUSTRIALES S.L.

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of recordable occupational injuries WITH LEAVE		0	
Number of recordable occupational injuries WITHOUT LEAVE	0	0	
Number of hours worked	11,048	25,808	134%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	0		0	
Hit against immobile object moving worker	0		0	
Collision or impact with moving object, collision with	0		0	
Cuts	0		0	
Trapping	0		0	
Commuting accidents	0		0	
Other contact not coded in this classification	0		0	

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	0	0	0	0	0	0	0%	0%	0%
Number of accidents in itinere with leave	0	0	0	0	0	0	0%	0%	0%
Incident index ¹	0	0	0	0	0	0	0%	0%	0%
Frequency index ²	0	0	0	0	0	0	0%	0%	0%
Severity index ³	0	0	0	0	0	0	0%	0%	0%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)

2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)

3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	0	0
Occupational Contingency	0	0
Absenteeism hours	0	0

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of recordable occupational injuries WITH LEAVE	1	0	
Number of recordable occupational injuries WITHOUT LEAVE	1	2	100%
Number of hours worked	28,416	34,000	20%
Recordable occupational accident frequency rate	35,191	0	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	1	100%	1	50%
Impact from objects or tools	0		1	50%
Collision or impact with moving object, collision with	0			
Cuts	0			
Trapping	0			
Commuting accidents	0			
Other contact not coded in this classification	0			

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	1,0	0,0	1,0	0,0	0,0	0,0			
Incident index ¹	6.666,7	0,0	5.555,6	0,0	0,0	0,0			
Frequency index ²	38,4	0,0	35,2	0,0	0,0	0,0			
Severity index ³	1,5	0,0	1,4	0,0	0,0	0,0			

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)
2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)
3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	5.024	3.872
Occupational Contingency	320	0
Absenteeism hours	5.344	3.872

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

- 1. Letter from the Chairman
- 2. General information
- 3. Our strategy
- 4. Social information
- 5. Environmental information
- 6. Governance information
- 7. Annexes

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of recordable occupational injuries WITH LEAVE	4	2	-50%
Number of recordable occupational injuries WITHOUT LEAVE	2	0	-100%
Number of hours worked	68,808	61,248	-11%
Recordable occupational accident frequency rate		32,654	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	0			
Same level fall	0		1	50%
Impact from objects or tools	2	50%	1	50%
Collision or impact with moving object, collision with	0			
Cuts	1	100%		
Trapping	1	-50%		
Commuting accidents	0			
Other contact not coded in this classification	0			

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	4.0	0.0	4.0	2.0	0.0	2.0	-50%	0	-50%
Incident index ¹	14,285.7	0.0	11,111.1	8,000.0	0.0	6,044.0	-44%	0	-44%
Frequency index ²	82.3	0.0	58.1	46.1	0.0	32.7	-44%	0	-44%
Severity index ³	2.0	0.0	1.4	2.7	0.0	1.9	35%	0	35%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)
2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)
3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	0	0
Occupational Contingency	840	920
Absenteeism hours	840	920

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of recordable occupational injuries WITH LEAVE	4	1	-75%
Number of recordable occupational injuries WITHOUT LEAVE	5	4	-20%
Number of hours worked	306,954	310,290	1%
Recordable occupational accident frequency rate	13.03	3.22	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	1	25%	2	40%
Same level fall	1	25%	0	
Impact from objects or tools	0		2	20%
Collision or impact with moving object, collision with	1	25%	0	
Cuts	1	25%	0	
Trapping	0		0	
Commuting accidents	0		0	
Caused by living beings	0		1	20%
Other contact not coded in this classification	0		0	

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	4.00	0	4.00	1.00	0	1.00	-75%	0%	-75%
Incident index ¹	3,305.79	0	2,564.10	869.57	0	649.00	-74%	0%	-75%
Frequency index ²	19.04	0	13.03	5.01	0	3.22	-74%	0%	-75%
Severity index ³	0.21	0	0.15	0.22	0	0.12	3%	0%	-21%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)
2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)
3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	5,296	8,296
Occupational Contingency	344	344
Absenteeism hours	5,640	8,640

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

- 1. Letter from the Chairman
- 2. General information
- 3. Our strategy
- 4. Social information
- 5. Environmental information
- 6. Governance information
- 7. Annexes

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0.00	0.00	0%
Frequency rate of fatalities resulting from an occupational injury	0.00	0.00	0%
Number of occupational injuries with major consequences	0.00	0.00	0%
Number of recordable occupational injuries WITH LEAVE	3.00	4.00	7%
Number of recordable occupational injuries WITHOUT LEAVE	0.00	3.00	3%
Number of hours worked	62,240.00	60,240.00	122,480.00
Recordable occupational accident frequency rate	1.00	2.40	3%

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	0	0%	0	0%
Hit against immobile object moving worker	0	0%	1	14%
Collision or impact with moving object, collision with	0	0%	0	0%
Cuts	0	0%	0	0%
Trapping	0	0%	0	0%
Other contact not coded in this classification	3	100%	6	86%

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	3.0	0.0	3.0	7.0	0.0	7.0	10%	0	10%
Incident index ¹	1.0	0.0	1.0	2.4	0.0	2.4	3%	0	3%
Frequency index ²	48.2	0.0	48.2	116.2	0.0	116.2	164%	0	164%
Severity index ³	4.2	0.0	4.2	6.8	0.0	6.8	11%	0	11%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)

2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)

3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	276	83
Occupational Contingency	13	20
COVID	0	0
Absenteeism hours	2.312	824

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

DEISA INDUSTRIAL WATER SOLUTIONS S.L.

Accident rate data for own and subcontracted workers

	Own workers		
	2023	2024	%24/23
Number of deaths resulting from an occupational injury	0	0	
Frequency rate of fatalities resulting from an occupational injury	0	0	
Number of occupational injuries with major consequences	0	0	
Number of recordable occupational injuries WITH LEAVE	0	0	
Number of recordable occupational injuries WITHOUT LEAVE	0	0	
Number of hours worked	20,645	16,666	-19%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

Description	2023		2024	
	No. of cases	%	No. of cases	%
Overexertion	0		0	
Hit against immobile object moving worker	0		0	
Collision or impact with moving object, collision with	0		0	
Cuts	0		0	
Trapping	0		0	
Commuting accidents	0		0	
Other contact not coded in this classification	0		0	

Accident data by gender

Gender	2023			2024			%24/23		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents with leave	0	0	0	0	0	0	0%	0%	0%
Incident index ¹	0	0	0	0	0	0	0%	0%	0%
Frequency index ²	0	0	0	0	0	0	0%	0%	0%
Severity index ³	0	0	0	0	0	0	0%	0%	0%

1 Incidence index (No. of accidents at work/ No. of workers x 100,000)

2 Frequency index (No. of accidents at work / No. of hours worked x 1.000.000)

3 Severity index: (No. of days lost/ no. of hours worked x 1,000)

Absenteeism

	2023	2024
Common Contingency	128	136
Occupational Contingency	0	0
Absenteeism hours	128	136

Occupational diseases and illnesses

No deaths have occurred during financial year 2024

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

EU Taxonomy

1. Letter from the Chairman
2. General information
3. Our strategy
4. Social information
5. Environmental information
6. Governance information
7. Annexes

Economic activities	Codes	Turnover		Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")									
		Total turnover (€)	Proportion of turnover (%)	Climate change mitigation (€)	Adaptation to climate change (€)	Water and marine resources (€)	Circular economy (€)	Pollution (€)	Biodiversity and ecosystems (€)	Climate change mitigation (Y/N)	Adaptation to climate change (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum guarantees (Y/N)	Proportion of turnover that complies with taxonomy (%) in 2023	Category (facilitating activity) (F)	Category (transitional activity) (T)
A. ELIGIBLE ACTIVITIES UNDER THE TAXONOMY																			
A1. ELIGIBLE AND ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	75,315,337.9 €	19.47%	75,315,337.9 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-		
4.9. Electricity transmission and distribution	4.9	32,595,599.4 €	8.43%	32,595,599.4 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	3,127,011.5 €	0.81%	3,127,011.5 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.14. Rail transport infrastructure	6.14	26,256,482.4 €	6.79%	26,256,482.4 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	8,177,648.0 €	2.11%	8,177,648.0 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
Turnover from eligible and aligned activities (A.1)		145,472,079.15 €	37.6%	38%	-	-	-	-	-								*N/A		
Of which facilitators		37,561,141.87 €	9.7%	10%	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	*N/A	F	
Of which transitional		0.00 €	0.0%	0%													*N/A		T
A2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	831,233.79 €	0.21%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
4.9. Electricity transmission and distribution	4.9	3,839,267.97 €	0.99%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
5.1. Construction, expansion and operation of water collection treatment and distribution systems	5.1	2,667,990.1 €	0.7%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
5.2. Renovation of water collection, treatment and distribution systems	5.2	25,907.9 €	0.0%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
5.3. Construction, expansion and operation of wastewater collection and treatment systems	5.3	19,151,870.3 €	5.0%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	9,657,448.4 €	2.5%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
6.14. Rail transport infrastructure	6.14	24,872,423.7 €	6.4%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
6.15. Infrastructure that enables low-carbon road transport and public transport	6.15	8,419,981.9 €	2.2%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
7.1. Construction of new buildings	7.1	64,034,195.9 €	16.6%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
7.2. Renovation of existing buildings	7.2	2,392,941.5 €	0.6%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	290,398.81 €	0.08%		EL	EL	N/EL	N/EL	N/EL	N/EL								N/A	
3.4. Road and motorway maintenance	3.4	10,876,674.80 €	2.81%		N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A	
3.3. Demolition of buildings and other structures	3.3	0.00 €	0.00%		N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A	
Turnover from eligible activities not aligned (A.2)		147,060,335.0 €	38.0%															N/A	
Total (A.1 + A.2)		292,532,414.1 €	75.6%															N/A	
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
Turnover from activities not eligible under the taxonomy		94,229,131.9 €	24.4%																
Total (A + B)		386,761,546.1 €	100.0%																
TOTAL TURNOVER LANTANIA		386,761,546.1 €*																	

*At the time the alignment analysis with the taxonomy was carried out, net turnover (INCN) amounted to €386.8 million. This figure has subsequently been adjusted to €393 million due to internal accounting updates.

1.
Letter from
the Chairman2.
General
information3.
Our
strategy4.
Social
information5.
Environmental
information6.
Governance
information7.
Annexes

Economic activities	CapEX			Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")									
	Codes	Total turnover (€)	Proportion of turnover (%)	Climate change mitigation (€)	Adaptation to climate change (€)	Water and marine resources (€)	Circular economy (€)	Pollution (€)	Biodiversity and ecosystems (€)	Climate change mitigation (Y/N)	Adaptation to climate change (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum guarantees (Y/N)	Proportion of turnover that complies with taxonomy (%) in 2023	Category (facilitating activity) (F)	Category (transitional activity) (T)
A. ELIGIBLE ACTIVITIES UNDER THE TAXONOMY																			
A1. ELIGIBLE AND ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	-2,616.4 €	0.96%	-2,616.4 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-		
4.9. Electricity transmission and distribution	4.9	0.0 €	0.00%	0.0 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	-3,465.8 €	1.27%	-3,465.8 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.14. Rail transport infrastructure	6.14	0.0 €	0.00%	0.0 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	0.0 €	0.00%	0.0 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
CAPEX from eligible and aligned activities (A.1)		-6,082.21 €	2.2%	2%	-	-	-	-	-								*N/A		
Of which facilitators		-3,465.80 €	1.3%	1%	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	*N/A	F	
Of which transitional		0.00 €	0.0%	0%													*N/A		T
A2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	-8,148.24 €	2.98%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
4.9. Electricity transmission and distribution	4.9	0.00 €	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.1. Construction, expansion and operation of water collection treatment and distribution systems	5.1	0.0 €	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.2. Renovation of water collection, treatment and distribution systems	5.2	0.0 €	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.3. Construction, expansion and operation of wastewater collection and treatment systems	5.3	16,860.9 €	-6.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	2,048.3 €	-0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.14. Rail transport infrastructure	6.14	23,570.3 €	-8.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.15. Infrastructure that enables low-carbon road transport and public transport	6.15	-16,376.8 €	6.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.1. Construction of new buildings	7.1	-2,517.9 €	0.9%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.2. Renovation of existing buildings	7.2	0.0 €	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	0.00 €	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
3.4. Road and motorway maintenance	3.4	-8,866.59 €	3.24%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
3.3. Demolition of buildings and other structures	3.3	0.00 €	0.00%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
CAPEX from eligible activities not aligned (A.2)		6,569.98 €	-2.4%														N/A		
Total (A.1 + A.2)		487.8 €	-0.2%														N/A		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
CAPEX from activities not eligible under the taxonomy		-274,232.5 €	100.2%																
Total (A + B)		-273,744.7 €	100.0%																
TOTAL CAPEX LANTANIA		-273,744.7 €																	

1.
Letter from
the Chairman2.
General
information3.
Our
strategy4.
Social
information5.
Environmental
information6.
Governance
information7.
Annexes

Economic activities	CapEX			Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")									
	Codes	Total turnover (€)	Proportion of turnover (%)	Climate change mitigation (€)	Adaptation to climate change (€)	Water and marine resources (€)	Circular economy (€)	Pollution (€)	Biodiversity and ecosystems (€)	Climate change mitigation (Y/N)	Adaptation to climate change (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum guarantees (Y/N)	Proportion of turnover that complies with taxonomy (%) in 2023	Category (facilitating activity) (F)	Category (transitional activity) (T)
A. ELIGIBLE ACTIVITIES UNDER THE TAXONOMY																			
A1. ELIGIBLE AND ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	67,186,408.5 €	17.69%	67,186,408.5 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-		
4.9. Electricity transmission and distribution	4.9	28,041,033.9 €	7.38%	28,041,033.9 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	3,119,940.3 €	0.82%	3,119,940.3 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
6.14. Rail transport infrastructure	6.14	26,270,905.3 €	6.92%	26,270,905.3 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	6,142,565.4 €	1.62%	6,142,565.4 €	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	-	F	
OPEX from eligible and aligned activities (A.1)		130,760,853.33 €	34.4%	34%	-	-	-	-	-								*N/A		
Of which facilitators		35,533,410.91 €	9.4%	9%	-	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	*N/A	F	
Of which transitional		0.00 €	0.0%	0%													*N/A		T
A2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
4.1. Electricity generation using solar photovoltaic technology	4.1	2,058,950.83 €	0.54%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
4.9. Electricity transmission and distribution	4.9	4,025,986.49 €	1.06%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.1. Construction, expansion and operation of water collection treatment and distribution systems	5.1	3,469,216.0 €	0.9%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.2. Renovation of water collection, treatment and distribution systems	5.2	937.7 €	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
5.3. Construction, expansion and operation of wastewater collection and treatment systems	5.3	21,281,117.5 €	5.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	7,864,434.8 €	2.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.14. Rail transport infrastructure	6.14	25,504,021.4 €	6.7%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.15. Infrastructure that enables low-carbon road transport and public transport	6.15	8,365,313.7 €	2.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.1. Construction of new buildings	7.1	58,302,337.6 €	15.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.2. Renovation of existing buildings	7.2	2,075,049.7 €	0.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	250,552.43 €	0.07%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
3.4. Road and motorway maintenance	3.4	10,528,452.99 €	2.77%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
3.3. Demolition of buildings and other structures	3.3	8,772.06 €	0.00%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								N/A		
OPEX from eligible activities not aligned (A.2)		143,735,143.22 €	37.8%														N/A		
Total (A.1 + A.2)		274,495,996.6 €	72.3%														N/A		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
OPEX from activities not eligible under the taxonomy		105,377,936.9 €	27.7%																
Total (A + B)		379,873,933.5 €	100.0%																
TOTAL OPEX LANTANIA		379,873,933.5 €																	

Annex IV. Contact information



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- 1.** Letter from the Chairman
- 2.** General information
- 3.** Our strategy
- 4.** Social information
- 5.** Environmental information
- 6.** Governance information
- 7.** Annexes

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