lantania

2025

Sustainability Report



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Letter from the Chairman



In the context of an ever-increasing demand from an environmental, social and governance point of view, 2025 has been a year of consolidation of this approach and of advance in the integration of ESG criteria in our activity.

During this financial year, we have updated our 2025–2030 Sustainability Plan, setting out a clear roadmap that guides our priorities and objectives across four key areas: the environment, employees, society and governance.

One of the pillars of this transition is our Carbon Footprint Reduction and Offsetting Plan, which sets out the actions required to move towards a business model with lower emissions. We continue to measure and monitor our Scope 1 and 2 emissions, making progress with Scope 3 analysis and verifying our carbon footprint in accordance with the ISO 14064 standard. Furthermore, in 2025 we undertook the voluntary offsetting of 2024 emissions through our participation in the Fontefría reforestation project in Castrelo do Val (Ourense).

We have also continued to promote responsible energy management. Thanks to the procurement of electricity with a Guarantee of Origin and the development of self-consumption initiatives, over 60% of the Group's electricity consumption in 2025 came from renewable sources, reinforcing our commitment to the energy transition.

None of this would be possible without the commitment of the more than 1,300[1] people who form part of Lantania. We remain committed to a model of stable, quality employment, with over 93% of contracts being permanent, and we are driving initiatives in the areas of training, equality, work-life balance and well-being. During the year, we have strengthened our Equality Plan and participated in the Global Compact's Target Gender Equality programme. At the same time, we have delivered over 16,000 hours of training to our employees, promoting a culture of continuous learning.

> **At Lantania, we understand sustainability as a way of running our business responsibly, with a long-term perspective and a commitment to people and the environment.**

1. Workforce on 31/12/2025

Integrity and transparency remain fundamental pillars of the way we work. In 2025, we consolidated our Compliance Management System, certified in accordance with ISO 37301, which strengthens the prevention and management of legal and ethical risks across all our operations. This system is built on a robust framework of policies and procedures, complemented by a whistleblowing channel that strengthens our culture of ethics and compliance.

These pages reflect our commitment to transparency and responsible management, as well as to compliance with current legislation, particularly Law 11/2018 on non-financial reporting.

At the same time, we have made progress in proactively preparing for future regulatory frameworks, aligning our reporting with the CSRD Directive and ESRS standards, as well as incorporating the criteria of the European Union Taxonomy.

We would like to thank our team, shareholders and partners for the trust and commitment they show us every day. Nothing we do would be possible without the people who are part of this project.

Building a sustainable future requires effort, conviction and a long-term perspective. At Lantania, we have the talent, passion and determination to move forward with confidence and lead by example. For us, sustainability is not just a goal; it is the way we choose to build our future.

Federico Ávila

At Lantania, we have the talent, passion and determination needed to move forward with confidence and lead by example. Sustainability is not just a goal; it is the way we want to build our future.



1. General Information

BP-1 | General basis for the preparation of the sustainability statement



About this Consolidated Non-Financial Statement and Sustainability Information

This document constitutes the Lantania Group's Consolidated Non-Financial Statement and Sustainability Information for 2025 and reflects the Group's position for the financial year from 1 January to 31 December 2025.

This report forms an integral part of the Lantania Group's Consolidated Management Report and has been prepared in accordance with Law 11/2018 of 28 December on non-financial information and diversity. This law amends the Commercial Code, the consolidated text of the Spanish Companies Act, approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 on the Audit of Accounts.

Furthermore, this Non-Financial Information Statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) drawn up by EFRAG and adopted by the European Union through Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023, which implements Directive 2013/34/EU on sustainability reporting.

Directive (EU) 2022/2464, known as the Corporate Sustainability Reporting Directive (CSRD), introduces significant changes to the European and national regulatory framework for sustainability reporting. At the end of financial year 2025, the CSRD had not yet been fully transposed into Spanish law. Nevertheless, in line with the recommendations issued by the supervisory bodies and the Lantania Group's commitment to anticipating new regulatory requirements, this report has been prepared voluntarily in accordance with the requirements set out in the CSRD and the ESRS.

Furthermore, the report has been prepared considering the GRI (Global Reporting Initiative) Standards and the double materiality analysis developed by the organisation, with the aim of addressing the Group's main impacts, risks, and opportunities, as well as the expectations of its stakeholders.

The report also incorporates the information required by Regulation (EU) 2020/852 (EU Taxonomy), including the alignment and eligibility indicators for the Group's economic activities in relation to climate objectives.

BP-1 | General basis for the preparation of the sustainability statement

Scope and extent of consolidation

The information contained in this document covers the same scope of consolidation as the Lantania Group's consolidated financial statements. Specifically, the 2025 Non-Financial Information Statement includes the following companies:

- Grupo Lantania, S.A.
- Lantania, S.A.U.
- Lantania Aguas, S.L.U.
- Lantania Aguas, S.L.U. Colombia Branch.
- Deisa Industrial Water Solutions, S.L.U. (hereinafter Deisa).
- Traviesas y Prefabricados de Aragón, S.L.U. (hereinafter 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).
- Lantania Progetti.

Information is provided on those companies whose information is considered material, in accordance with the double materiality analysis carried out. Throughout the report, the companies will be referred to as indicated above.

No training details are reported for the following companies: Balzola Polska SP. ZO.O., Lantapor Inversiones, S.U., Lantania Aguas for Desalination Company (One Partner) and Obras y Proyectos Gestilar, S.L.

The Lantania Group continues to work on the ongoing improvement of its processes and information systems with the aim of expanding the scope and level of consolidation of its reporting in future financial years.

Hereinafter, references to "Lantania" shall be understood to refer to the Lantania Group as a whole, unless expressly stated otherwise.

Regarding the value chain, this report considers, where relevant and in accordance with the requirements of the ESRS, both the Group's own activities and those carried out upstream and downstream. For a more detailed description of the value chain, please refer to section SBM-1 Strategy, business model, and value chain.

Lantania has not omitted any information from this Non-Financial Information Statement on grounds of confidentiality, intellectual property, know-how or innovation.



BP-2 | Disclosures in relation to specific circumstances

Time frames

In accordance with the provisions of ESRS 1, Lantania has adopted the following timeframes for the preparation of sustainability information:

Short term: the reference period covered by this report, corresponding to a financial year (one year).

Medium term: from the end of the reference period up to a five-year timeframe.

Long term: periods of more than five years.

Estimates, data sources and uncertainty

In general, the information contained in this report is based on primary data obtained directly from the internal management systems of Lantania and the companies included in the perimeter of consolidation.

Where it has not been possible to obtain complete primary data, limited use has been made of secondary data or estimates, with the assumptions, methodologies and sources used in each relevant section being described in a transparent manner, in particular regarding:

- Information required under the European Union Taxonomy.
- Other environmental and social indicators, where expressly stated.

Changes to the preparation or presentation of information

The range of information reported corresponds to Lantania's consolidated financial scope. Where the information presented does not cover the entirety of this scope, this is expressly stated in the relevant sections, together with the contextual information necessary for its correct interpretation.

Comparative information and errors from previous exercises

Where applicable, the report includes comparative information relating to previous financial years, even though such information may not be fully comparable due to changes in methodologies, scope, or breakdowns; this is explicitly stated where appropriate.

It should be noted that the report for financial year 2024 included an incorrect figure for waste. This has been reviewed and corrected in the current financial year. The updated information is set out in Chapter 3: Environmental Information.

Incorporation by reference and transitional provisions

No information has been incorporated by reference to other external documents.

Information regarding the implementation of the transitional provisions set out in Appendix C of ESRS 1 is contained in the relevant annex to this report.

Verification

Lantania's 2025 Consolidated Non-Financial Information Statement and Sustainability Report has been subject to external verification by an independent third party, in accordance with current regulations and in line with the principle of independence.



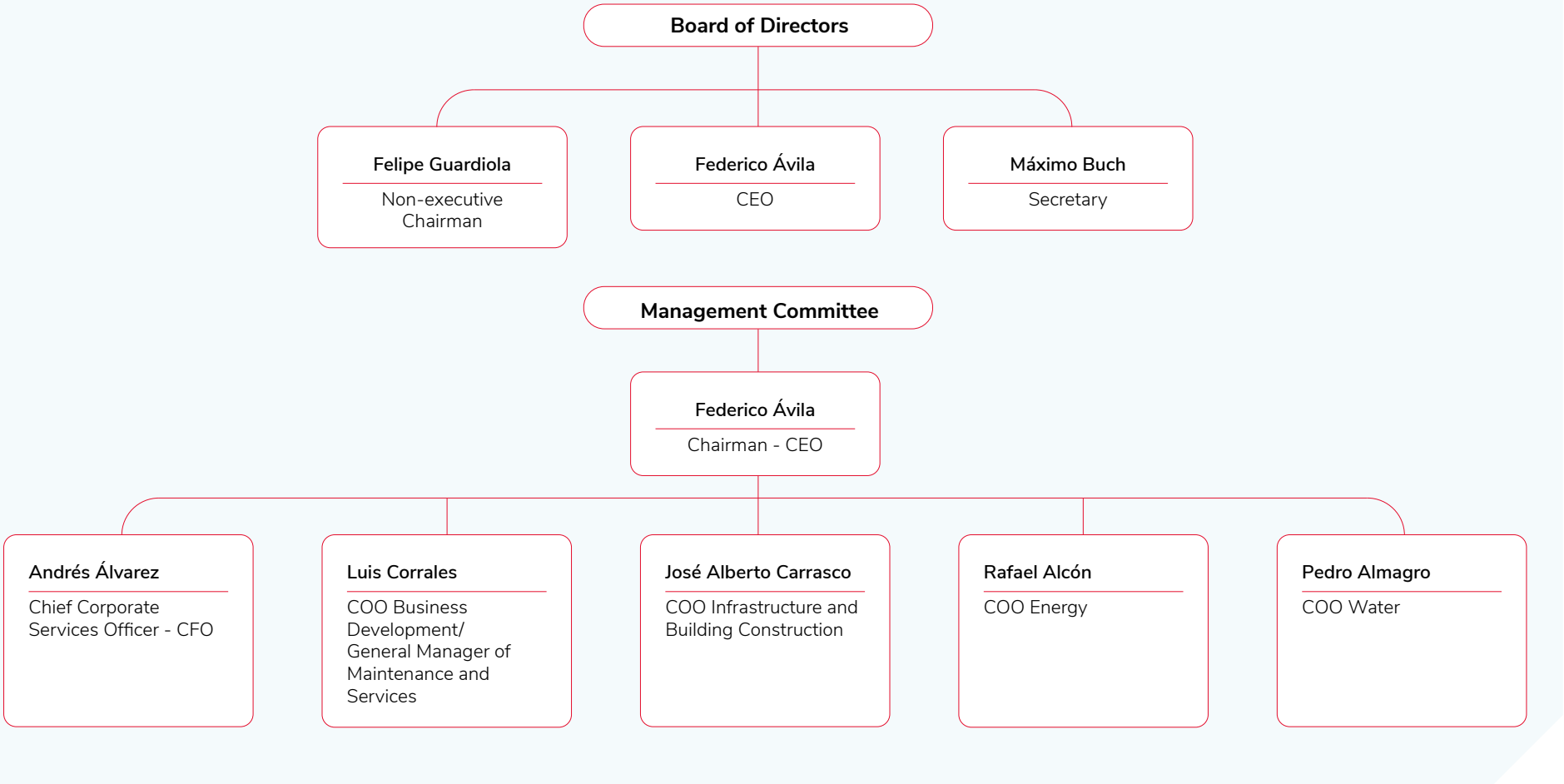
GOV-1 | The role of the administrative, management and supervisory bodies

Senior management: Board of Directors and Management Committee

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

Our governance model enables us to adapt swiftly to changes and challenges within the sector, whilst maintaining an efficient decision-making structure that is aligned with our objectives of sustainability, growth, and efficiency. In this way, we ensure that every step we take is guided by sound principles and responsible management.

Structure of the Board of Directors and Management Committee



Board of Directors

Lantania's Board of Directors consists of three members:

Felipe Guardiola
Non-executive Chairman

A Spanish lawyer and politician with experience in both politics and the private sector. He served as a member of the Regional Parliament of Valencia (1987–1999) and played a part in the drafting of 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 Valencia Court of Arbitration since 1987. He is currently non-executive chairman of Lantania, managing partner of Guardiola i Linde, and chairman of Ansofi.

Máximo Buch
Secretary and Director

A Valencian businessman with an outstanding track record in the economic and business sectors. He served as Regional Minister for Economy, Industry and Tourism for the Region of Valencia between 2012 and 2015. Following his time in public administration, he returned to the private sector, holding strategic positions in various companies.

Federico Ávila
CEO

He holds a degree in Telecommunications Engineering from the University of Vigo, a diploma in Business Studies from the UOC and an Executive MBA from IESE. Federico spent a significant part of his professional career at the Isolux Corsán Group, holding various positions including Corporate General Manager, CEO of Isolux Corsán North America and Director of the Industrial Division.

ElLantania's Board of Directors, which currently consists of men, does not include any independent members; given the company's size and structure, it is not considered necessary to include independent members on the Board.

Furthermore, it is important to note that **Lantania** is not subject to Commission **Delegated Regulation (EU) 2020/1816,** as referred to in the GOV-1 standard. This regulation applies exclusively to financial benchmark administrators to ensure transparency regarding ESG factors, an area that does not form part of our activities. We are therefore not required to include independent directors on our Board of Directors under this regulation.

When it comes to sustainability, we ensure that all relevant aspects are managed with due diligence. Our **Board of Directors** coordinates oversight in conjunction with 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 operate primarily from our **headquarters in Madrid,** which enables us to maintain a direct link with our local operations in Spain, where we carry out the majority of our projects in infrastructure, energy and water. However, our **international expansion** means that the Board of Directors also actively oversees the activities of our subsidiaries and branches in other countries, reinforcing our commitment to global and responsible management.

Management Committee

Lantania's Management Committee, whose main role is to oversee the implementation of Lantania's strategies and operations, comprises a group of six professionals with extensive experience in the sector and a clear international focus. Its members include:

Chairman – CEO
Federico Ávila

Chief Corporate Services Officer - CFO
Andrés Álvarez

COO Infrastructure and Building Construction
José Alberto Carrasco

COO Business Development/ General Manager of Maintenance and Services
Luis Corrales

COO Energy
Rafael Alcón

COO Water
Pedro Almagro

This body meets regularly at the **head office.** All its members are based in **Madrid,** with the exception of the COO for Water, who is based in **Seville,** where the offices of Lantania Aguas, S.L.U. are located, and the COO for Energy, as this directorate, which is part of Lantania, S.A.U., is based in **Valencia.**

In this context, the Management Committee oversees the sustainability targets of the Group's various divisions, promoting their integration into decision-making and operational management. It also fosters an organisational culture based on the responsible use of resources, the reduction of emissions and the protection of biodiversity. These functions are implemented through the following lines of action:

Monitoring of Sustainability Strategy and Targets:
As one of the three pillars of Lantania's growth, sustainability is embedded in all areas of the business. The Management Committee ensures that the company's activities and strategic decisions are in line with its **sustainability objectives,** particularly in key sectors such as **infrastructure, water management, and renewable energy.** This oversight enables the company to align its growth with a more sustainable and responsible business model.

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 the use of water resources, in collaboration with the Sustainability Committee and with advanced technology and strategic partnerships.

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

Partnerships and Strategic Collaborations:
In line with the company's strategic approach, the Management Committee encourages the establishment of key partnerships and collaborations, such as joint ventures and consortia, to enhance sustainability in its operations. These agreements enable Lantania to access recent technologies and methodologies in areas such as desalination and renewable energy, thereby contributing to innovation and sustainability in the company's projects.

II. AD HOC COMMITTEES: Sustainability, Compliance and R&D&i

Sustainability Committee

Lantania's Sustainability Committee, chaired by Federico Ávila and comprising key members of the management team, is responsible for developing and implementing the company's sustainability policies. Its responsibilities include monitoring actions, objectives, and initiatives in this area, ensuring they are aligned with Lantania's Sustainability Plan.

Andrés Álvarez, Chief Corporate Services Officer - CFO

Luis Corrales, COO Business Development/ General Manager of Maintenance and Services

José Ignacio Carrasco, COO Infrastructure

Rafael Alcón, COO Energy

Pedro Almagro, COO Water

Julia López Martos, Integrated Management System Director

María Herrero, Sustainability Manager

Global Body for the Supervision of the Compliance Management System

Lantania's **Global Compliance Oversight Body** is an internal, permanent, top-level body within Lantania's Comprehensive Compliance Model.

It was established in response to the need to **harmonise regulatory compliance** across all Lantania companies, both in Spain and in the countries where it operates, ensuring consistent and effective oversight despite differences between national legal frameworks.

This body acts as the **governing and coordinating body for the supervisory bodies of each company,** ensuring compliance with applicable legislation and regulations, as well as **the prevention and detection of potential offences** within Lantania. Furthermore, it participates in the **development, implementation, updating and monitoring** of the Comprehensive Compliance Model, establishing audit, monitoring and control systems that enable the demonstration of due diligence and, where applicable, Lantania's exemption from criminal liability.

The **Global Supervisory Body** comprises **Andrés Álvarez,** Corporate and Financial Director; **Julia López Martos,** Director of the Integrated Management System (IMS); and **Guillermo Giménez,** Deputy Director of Corporate Legal Affairs.

R&D&I Committee of Lantania Aguas

The Lantania Aguas R&D&I Committee meets monthly and comprises 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 company's strategic direction, working actively to keep abreast of the latest technological trends in the water sector, identify R&D&I opportunities, and oversee key projects and agreements that drive innovation within the company.

III. REMUNERATION

At present, Lantania has not introduced any incentive schemes that link sustainability performance to the remuneration of its employees or senior management.

GOV-1 | The role of the administrative, management and supervisory bodies



IV. DUE DILIGENCE PROCEDURES

Our **due diligence process** enables us to **identify, assess and manage** sustainability-related 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-related issues.

Lantania's due diligence process includes:

Supply chain:

We have implemented a supplier approval and assessment system via a supplier management platform, which evaluates criteria relating to sustainability, ethics and regulatory compliance. Through this system, we verify that our suppliers comply with labour, environmental and quality regulations, as well as other social responsibility standards. Each supplier is rated according to their performance in areas such as meeting deadlines, ethical conduct and responsiveness, which determines their involvement in our projects.

Mergers and Acquisitions (M&A):

In line with our 2022–2026 Strategic Plan, we apply a rigorous approach to our acquisition and merger processes. We assess factors such as corporate culture, organisational health and strategic alignment of the companies we are considering acquiring. We ensure that these companies share our sustainability values and possess the technical capability to strengthen our key areas such as water, energy and the rail sector. Cultural fit and growth potential are essential for effective integration.

Compliance management system[1]:

The Lantania Group has a Compliance Management System certified to the ISO **37301** standard, designed to ensure regulatory compliance and integrity across all the organisation's activities. This system establishes the principles, procedures and controls necessary to prevent, detect and manage potential legal or ethical breaches, thereby reinforcing a culture of compliance within the Group.

These practices reflect our commitment to standards of governance and sustainability, ensuring comprehensive assessment, monitoring and prevention processes across all our operations and corporate relationships.

1. For further information on this system, see section 4. Governance information.

SBM-1 | Strategy, business model and value chain

At Lantania, we bring major transport, water, and energy infrastructure projects to fruition, driven by a firm commitment to improving quality of life and contributing to a cleaner, more sustainable world. We believe it is possible to deliver projects—both large and small—through innovation, the use of advanced technologies, and excellence in service and quality, thereby creating value for our employees, clients, and society as a whole.

We combine experience and energy. Our name, inspired by the lantana flower, symbolises the possibility that something vibrant and resilient can flourish even in arid terrain. This is how we see our role in the construction sector in the wake of times of crisis: bringing new colours to the landscape through 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 1,300 professionals, backed by a fleet of more than 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.

+1,300
Professionals*

1,200
Pieces of Machinery

We believe that long-term business success is based on a balanced performance between 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.



Infrastructures

Roads
Railway



Building Construction

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

*Staff on 31/12/2025.

Infrastructures

Railway

+1,000 km
overhead line

+50
substations

+290 km
track laying

+70
traction substations under maintenance

+80 km
tram lines

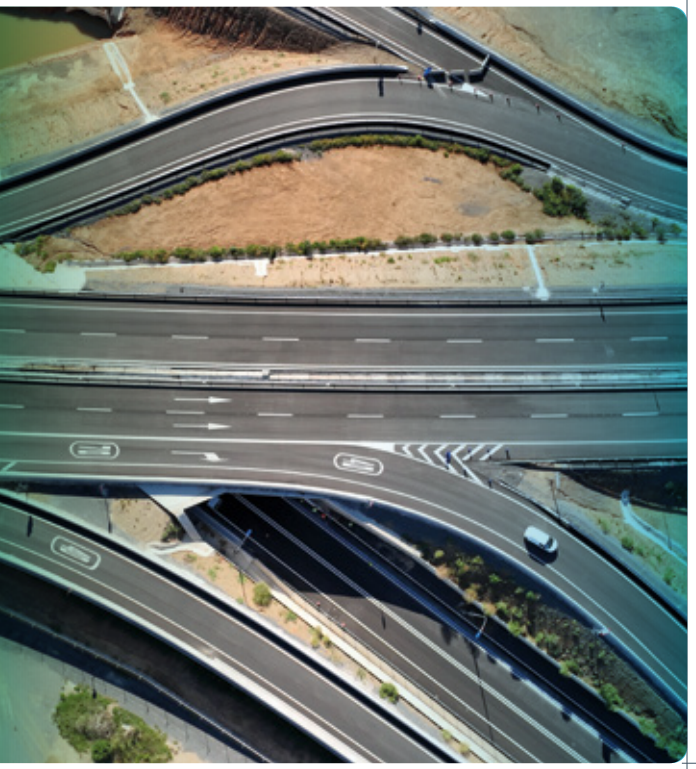
+300 km
Of overhead line under maintenance

Roads

+500 km
highways

+15 km
tunnels

+20 km
viaducts





Water

Urban Water

+500,000 m³/day
Drinking water

700,000 m³/day
Treated urban water

6
Million inhabitants

Industrial Waters

1,200
Industrial water treatment plants

+12,000,000 m³/day
Treated Industrial water

Hydraulic Infrastructures

+1,000 km
pipelines

~1.5 Hm³
storage in concrete tanks

~280 Hm³
volume of water stored

+7,000 m
underwater outfall

+8,000 m
Dam crests

Desalination

+645,000 m³/día
desalinated water

+1.8
million inhabitants

Energy

Transmission & Distribution

+1,000 km
de overhead line

+50
Traction substations



Transport Infrastructure

765 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

7,347 kWp
Power installed

Building Construction

Residential

+14,000
homes

Non-residential

+2.000
Hotel rooms

+40
Service buildings



Services

Outdoor Urban Services

+2,600
Streets and public roads in different cities

+2,000
Hectares of Parks and green spaces

Building Maintenance

+15,000
homes

+40
Service buildings

+2,000
hotel rooms

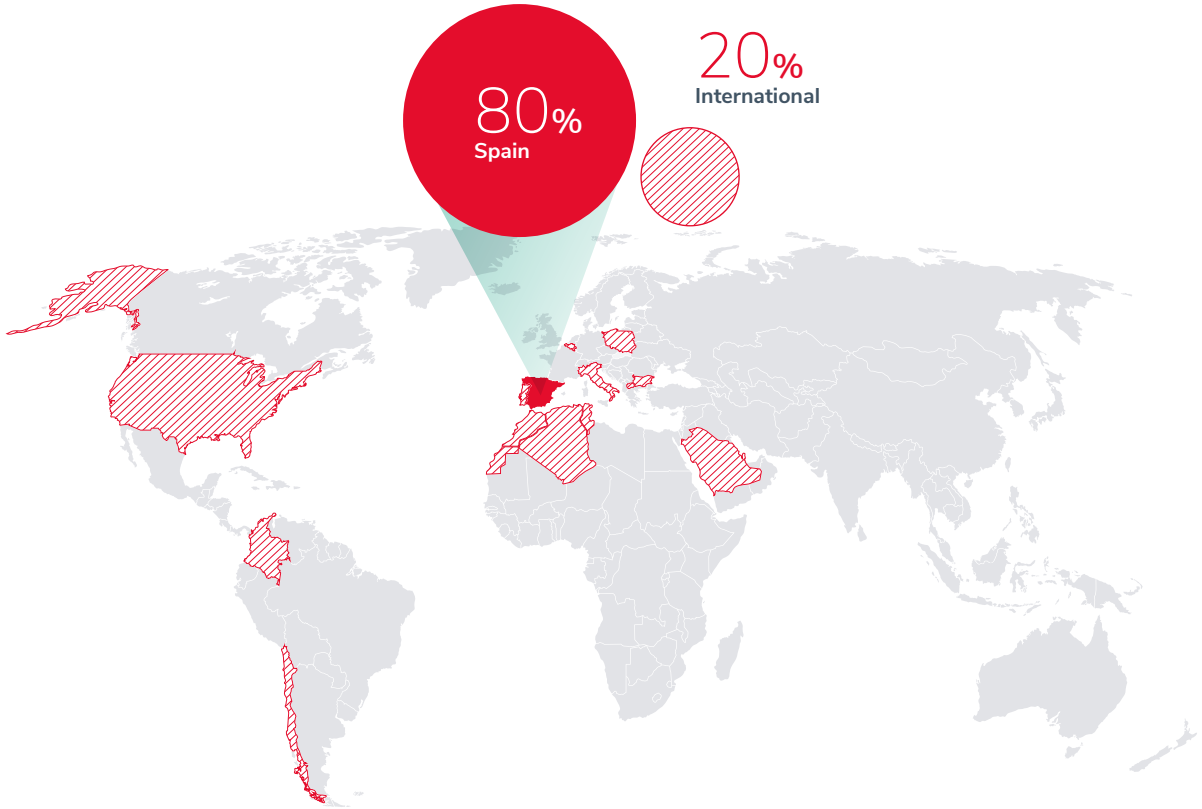
+70
public buildings

+1,000
hospital beds



SBM-1 | Strategy, business model and value chain

International Presence



Country-specific activities

- Infrastructures
- Water
- Energy
- Building construction
- Services

Saudi Arabia	Colombia	North Macedonia
Algeria	USA	Morrocco
Belgium	Slovakia	Poland
Bulgaria	Spain	Portugal
Chile	Italy	Tunisia
		Turkey

Mission, vision and values

Mission

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

Vision

To be a global leader in helping our clients build major infrastructure projects through innovation, the advanced use of technology, service, and quality.

Values

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

Our strategy

Our strategy for 2022–2026 is based on three key pillars: people, profit and value. We put people at the heart of everything we do, strengthening relationships with employees, suppliers and the community. We drive growth through efficient operational management and talent development. Furthermore, we are committed to sustainability and innovation to create long-term value, with the aim of achieving us strategic objectives for 2026.



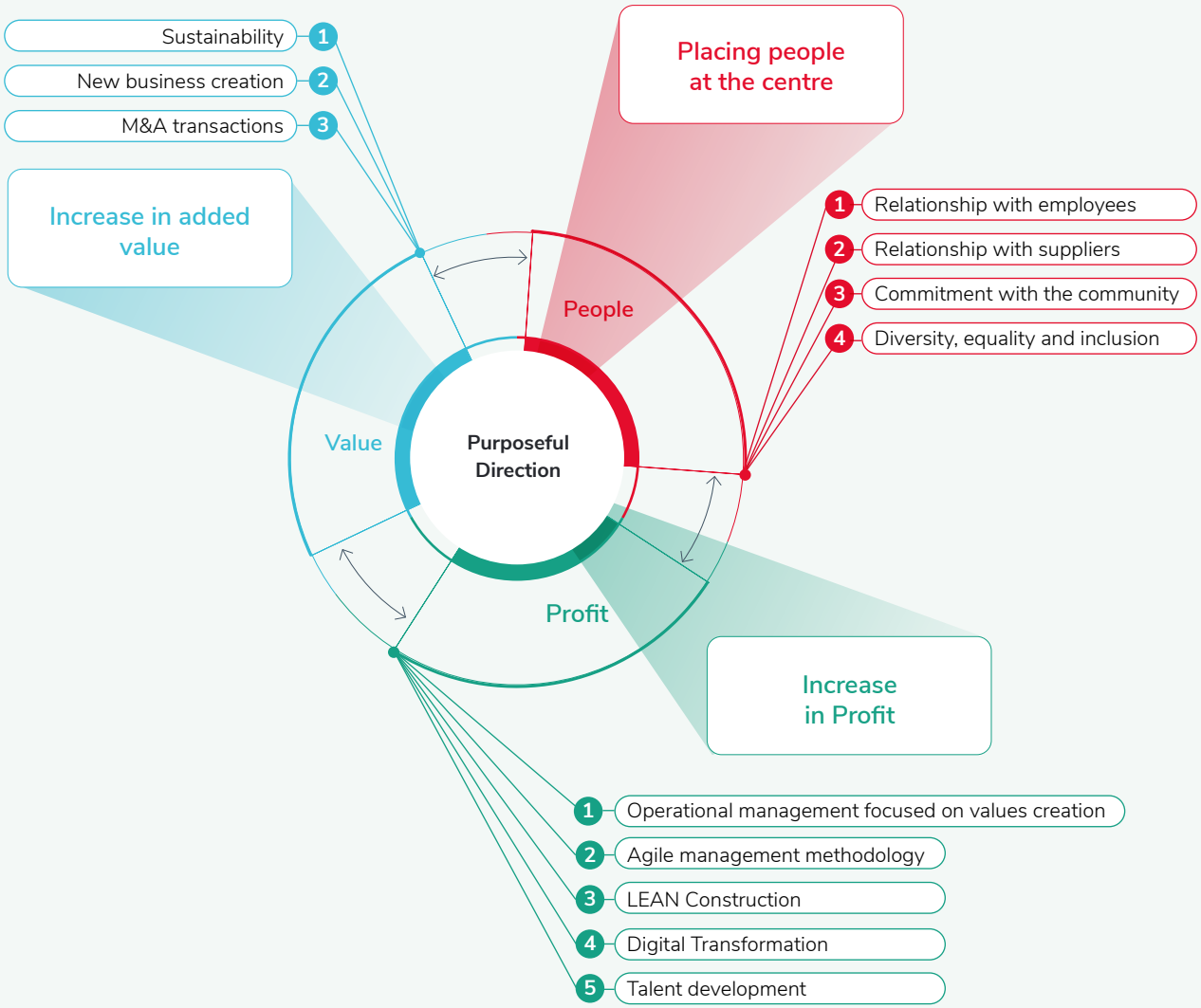
Objectives for 2026

Turnover
500 M€

EBITDA
+25 M€

Investments amounting to
+20 M€

The 2022–2026 Strategic Plan is based on three pillars:



SBM-1 | Strategy, business model and value chain

Timeline

2021

First NFIS

Signing up to the UN Global Compact Spain.

2022

Consolidation of ESG reporting

Collection of carbon footprint data and preparation for the GRI format.

2023

Addition of ESG specialist role.

First GRI **Report.**

Analysis of the European Taxonomy.

Eco Vadis Bronze medal.

ISO 20400 Sustainable Procurement.

Fingerprint registration 2021–2022 and **GHG Protocol verification**

Commitment to Respecting Human Rights

2024

Implementation of ESRS standards.

Verification of the EU **Taxonomy** analysis.

Corporate Sustainability Policy.

Sustainable Procurement Policy.

2025

Calculation and verification of the three scopes (ISO 14064).

Project **carbon footprint calculator.**

Double materiality consolidation.

Promoting social impact.

Achieving ISO 37301 certification.

Key Milestones for 2025

2025

- Participation at the **Climate Ambition Accelerator** of the United Nations Global Compact
- **External verification of the carbon footprint in accordance with ISO 14064**
- Implementation of the **Compliance Management System in accordance with ISO 37301**
- Update to the **Code of Ethics.** Approval and dissemination of the new **Whistleblowing Channel**
- **Calculation of the carbon footprint for Scopes 1, 2 and 3 at Group level**
- Definition of the **Carbon Footprint Reduction and Offsetting Plan 2025–2028**
- Approval of the **Corporate Compliance Policy and Anti-Corruption Protocol**

Associations to which it belongs

SBM-1 | Strategy, business model and value chain

Sustainability Plan 2025–2030

In 2025, we stepped up our efforts at Lantania to establish sustainability as a fundamental strategic pillar of our operations. During this financial year, we carried out **a comprehensive review of the Sustainability Plan,** updating its timeframe to cover the period **2025–2030.**

As part of this process, we carried out a **new cross-functional review** of all areas of Lantania, identifying **new challenges, priorities and objectives** that would enable us to strengthen our contribution to responsible and sustainable management.

The 2025–2030 Sustainability Plan is structured around four main sections—**Environment, Employees, Society and Governance**—which are broken down into different areas of action. Each section includes specific objectives, aligned with the **Sustainable Development Goals (SDGs),** as well as **concrete actions and performance indicators** that enable us to rigorously and continuously assess our progress.

With this update, we reaffirm our commitment to ambitious, measurable sustainability that is fully integrated into Lantania's strategy.





SBM-1 | Strategy, business model and value chain

Sustainability Development Goals



SDG 3 Good health & well-being

Prevention, Cooperation and reinforcement of a culture of safety on site program

+ 7.700 hours of internal training in OHS and +6.900 hours of external training in OHS delivered during this year.

Psychological and nutritional counselling service.

Integration of ISO 45001 into the Integrated Management System (IMS).



SDG 4 Quality Education

Excellence Mentoring Programme for Women's Professional Development.

Delivery of the masterclass 'Sustainability at Lantania' at the Master's in Organisational Sustainability of the Chamber of Commerce of Madrid.



SDG 5 Gender Equality

Equality Plan, updated and monitoring of the pay gap indicator.

Participation in Target Gender Equality (UN).

LGBTI Protocol.



SDG 6 Clean water and sanitation

Construction, operation and maintenance of facilities for wastewater treatment, water treatment and desalination.

Traceability and environmental monitoring of water in projects.

Measurement and management of water consumption on site, incorporating criteria for water efficiency.



.SDG 7 Affordable and clean energy

Recording and monitoring of electricity consumption from renewable sources and self-consumption at fixed premises.

Gradual replacement of the company fleet with hybrid and electric vehicles.

Progressive integration of an energy management system in accordance with the ISO 50001 standard.

Use of Guarantees of Origin (GdO) to certify the renewable origin of the electricity consumed in the majority of the centres.



SDG 9 Industry, innovation and infrastructure

Delivery of key infrastructure projects in the fields of energy, transport, railways, roads, water and civil engineering.

Implementation of BIM, digitalisation of processes and modernisation of the SGI.

Certification: ISO 20400 for Sustainable Procurement.



SDG 13 Climate action

Calculation and verification of the carbon footprint for the three scopes (ISO 14064).

Calculation stamp for the years 2021, 2022, 2023 and 2024.

Calculation-Compensation Stamp 2024.

Participation in the Climate Ambition Accelerator of the UN Global Compact in Spain.

GHG Reduction and Offsetting Plan 2024–2028 and Project Carbon Footprint Calculation.

Assessment of climate risks.



SDG 16 Peace, justice and strong institutions

Implementation of the Compliance Management System in accordance with the ISO 37301 standard.

Adoption and dissemination of the Code of Ethics, Whistleblowing Channel.

Promoting a corporate culture based on integrity, transparency and best practice.

Ongoing training in ethics, fraud prevention and regulatory compliance.



SDG 17: Partnerships for the Goals

Signatory to the UN Global Compact since 2021

Participation in global initiatives led by international organisations.

In partnership with the Food Bank and the Red Cross.

Strengthening partnerships with suppliers through the supply chain risk management platform.

ESG Ratings

At Lantania, we have taken part in the Ecovadis sustainability rating for the third consecutive year and have been awarded the bronze medal, having improved our score.





Innovation and sustainable digitalisation

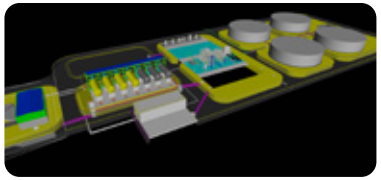
In line with our commitment to sustainability and the application of R&D&I techniques in our production process, we have collaborated in the development of several innovative projects:

- Graphene oxide in building materials
- Optimising the water cycle using artificial intelligence
- Sustainable desalination (MOFsDEL Project)
- Green hydrogen production (Hylios Project)
- Modification of the molecular structure of water (MEETA Project)
- Resource recovery and recycling (Recovery Project)

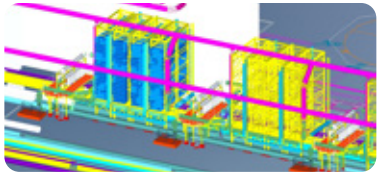
At Lantania, we use BIM (Building Information Modelling) selectively to integrate data, processes and teams into specific projects, thereby improving planning, design and execution. Although we are a small team, we are working to expand our capabilities in this methodology with the aim of increasing efficiency, reducing errors and delivering high-quality results.

In 2024, Lantania SAU obtained ISO 19650 certification for infrastructure projects, including civil engineering and building works, reaffirming our commitment to innovation, efficiency and sustainability. And in 2025, Lantania Aguas successfully passed the certification audit in accordance with the ISO 19650 standard for information management using BIM methodology, for the design and construction of water sector projects. This development strengthens our ability to develop more efficient solutions, improve information management in projects and increase the resilience of infrastructure in the face of environmental challenges.

In 2025, we continue to promote the use of BIM methodology, optimising information management and improving efficiency on-site. Some notable examples include:



Hicha reverse osmosis seawater desalination plant



Ras Mohaisen reverse osmosis seawater desalination plant



Water desalination plant – Seawater desalination by reverse osmosis – Jubail 600

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

SBM-1 | Strategy, business model and value chain

Integrated management system

We have implemented an Integrated Management System (IMS) at Lantania, which promotes values at all levels of the organisation. These values are linked to a commitment that covers four main areas: quality, prevention, the environment and efficient energy management.

- **ISO 9001:2015** Quality Certification
- **ISO 45001:2018** Occupational Health and Safety Certification
- **ISO 14001:2015** Environmental Certification
- **ISO 50001:2018** Energy Efficiency Certification
- **ISO 20400:2017** Sustainable Procurement Certification
- **ISO 39001:2013*** Road Safety *Only Lantania S.A.U.
- **ISO 19650-1:2019*** BIM *Only Lantania S.A.U.
- **ISO 14064:2019** Carbon Footprint
- **ISO 37301:2021** Compliance Management System

Lantania's Policies and Code of Ethics

1. PIntegrated Management System Policy
2. Policy on Safe and Sustainable Mobility
3. Corporate Compliance Policy
4. Commitment to Respecting Human Rights
5. Road Safety Policy
6. BIM Policy
7. Sustainable Procurement Policy
8. Corporate Sustainability Policy

In 2025, we renewed our ISO 9001, ISO 14001, ISO 45001 and ISO 50001 certifications, which cover our various activities, including the construction of infrastructure and hydraulic works, as well as energy management at our facilities. We also maintain our ISO 39001 Road Safety and ISO 19650 BIM certifications at Lantania SAU, which were obtained in previous years.

The key development this year is that all Lantania companies in Spain have obtained ISO 37301 certification for the Compliance Management System, reinforcing our commitment to regulatory compliance, business ethics and the continuous improvement of our governance processes. In addition, the Lantania Group has obtained certification in accordance with the ISO 14064 standard for the verification of its carbon footprint, strengthening transparency and methodological robustness in the measurement and reporting of our greenhouse gas emissions.

	ISO 19650:2019	ISO 39001:2013	ISO 9001:2015	ISO 45001:2023	ISO 14001:2015	ISO 50001:2018	ISO 20400:2017	UNE 166001:2006	UNE 166002:2021	ISO 14064:2019	ISO 37301:2021
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 Industrial Water Solutions S.L.U.			●		●	●					●
Lantania Aguas Colombia			●	●	●						

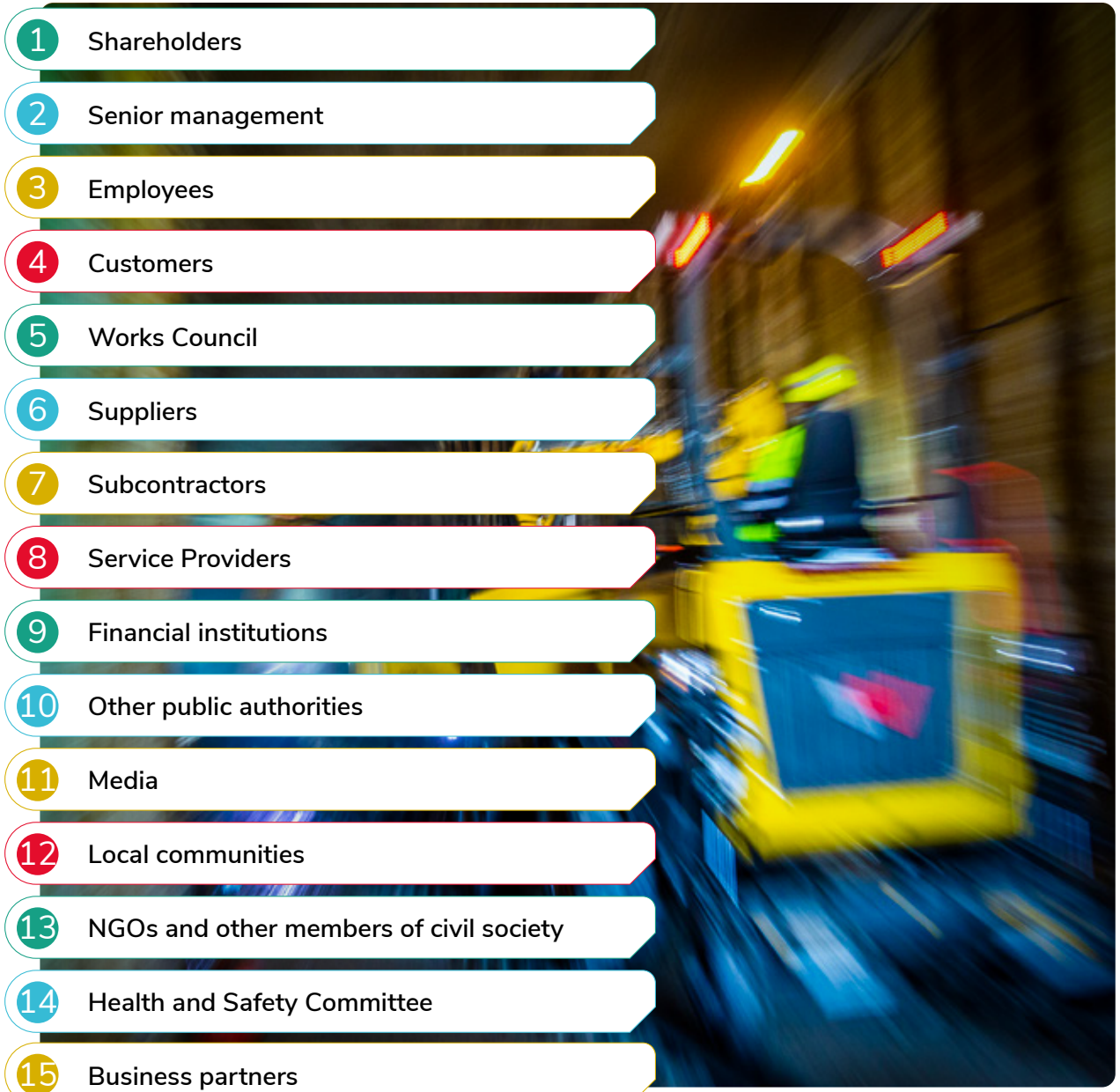
SBM-2 | Interests and views of stakeholders

Stakeholder groups

Our work involves actively collaborating with various internal and external stakeholders to ensure the successful delivery of our projects. We establish effective channels of communication, such as engaging with local councils in the communities where we operate, to provide information on matters that may affect the local community, such as the start and completion of works and any potential impacts on traffic and the environment.



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 we have established robust and accessible channels of communication.



SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

Risk Management

At Lantania, we carry out a risk analysis using a procedure to identify and assess risks and opportunities. The aim is to establish a clear methodology for identifying, assessing, planning for and controlling the risks associated with the provision of services, thereby ensuring the effective management of ESG risks (Quality, Environment, Energy and Occupational Health and Safety).

Each department uses this methodology to draw up a risk matrix that assesses six areas and twelve sub-areas. Once the risks and opportunities have been prioritised, specific action plans are developed to manage or capitalise on them, promoting mitigation, prevention and the continuous improvement of our operations.

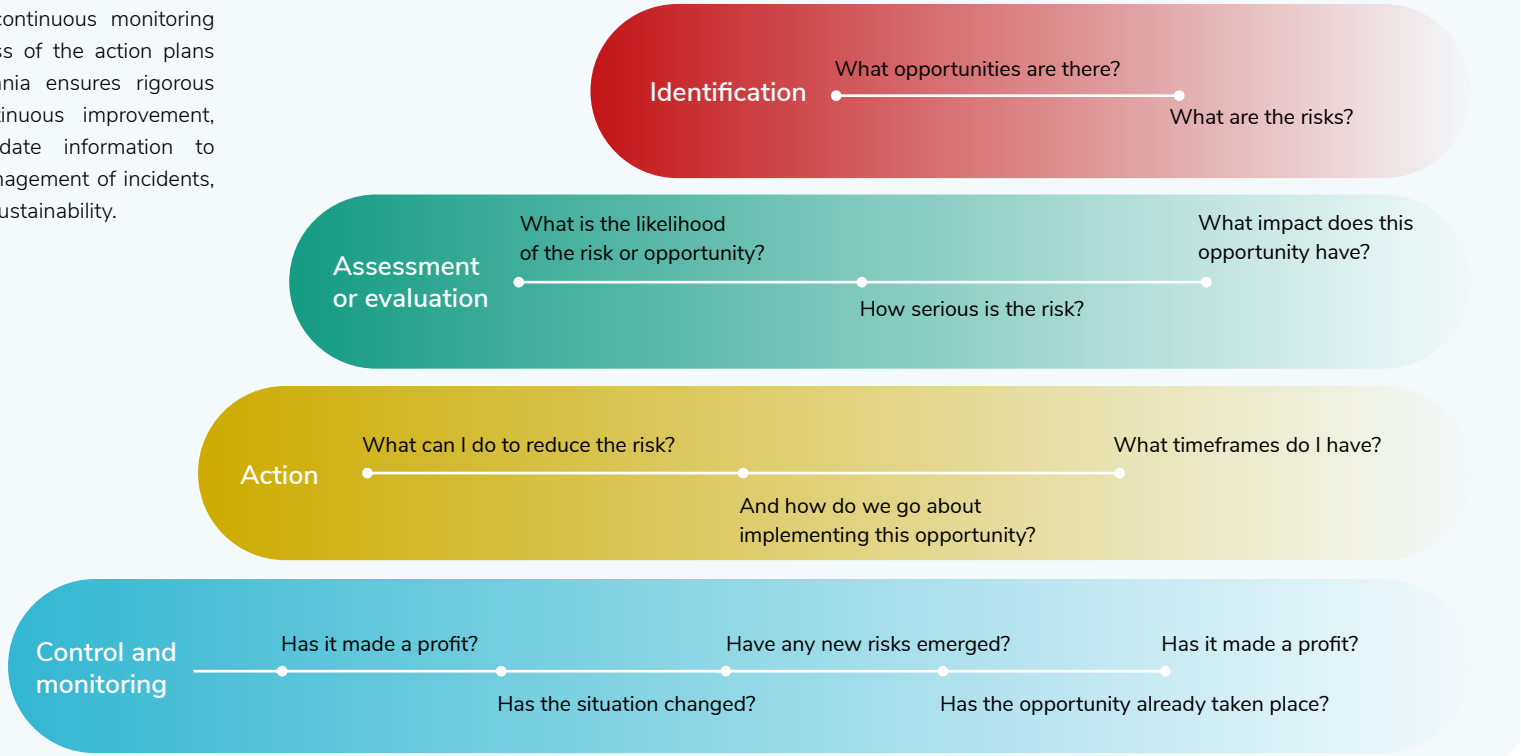


Impact area	Sub-areas	Definition	Aspects to Consider
Ethics	Business ethics	Conduct related to ethics. These include those related to conducting business in such a way that the company's ethical and social responsibility extends to all those directly or indirectly affected by the company's initiatives 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.
Environment	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.
	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.

SBM-3 | Material impacts, risks and opportunities, and their interaction with strategy and business model

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.
Employment	Recruitment and retention	Impacts arising from human resources management.	Remuneration and/or incentives, social benefits, work-life balance, flexible working hours, training and professional development.
	Diversity and equality	Any form of inequality among employees.	Any aspect relating to diversity and equality management, based on race, ethnic group, religion, disability, gender, family status, sexual orientation, language, vulnerable groups and age. Gender parity, breaking the glass ceiling, the 'zipper' concept, amongst other possible aspects.
	Employment conditions and relations	Impacts in the workplace arising from physical conditions and the relationships between employees and the organisation's management.	Issues relating to health and safety, maternity and/or paternity leave, workplace and/or sexual harassment, collective bargaining, freedom of association, dialogue with employees, and staff satisfaction and motivation.
Planning/ operations	Planning/operations	Impacts arising from the different planning approaches for the various activities.	Aspects relating to the planning, timetables and methodologies designed to achieve a specific objective, as well as the implementation or operational aspects of the various activities.
	Execution	Impacts arising from the implementation of processes.	Aspects relating to the implementation of processes and the monitoring of timetables and methodologies designed to achieve a specific objective.
	Start Up	Impacts resulting from the start-up of the processes.	Aspects relating to the implementation of processes and methodologies designed to achieve a specific objective.
Compliance	Legal	Consequences arising from potential non-compliance with the legislation applicable to the activity.	Matters relating to the Compliance Programme and the Code of Ethics.
Safety	Road Safety	Impacts arising from the organisation's use of public roads.	All factors relating to the use of public roads, including human factors, environmental factors and organisational factors.

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



Identification and assessment of legal and criminal risks

At Lantania, we apply our own methodology, aligned with ISO 31000, ISO 37301, UNE 19601 and ISO 37001, to identify and prioritise risks arising from legal non-compliance or potential offences.

The process begins with the identification of regulatory obligations and the assessment of the likelihood of non-compliance and its impact, which enables us to determine areas of greatest exposure and establish preventive controls and monitoring mechanisms. The scope includes both risks that may give rise to civil or criminal liability and offences attributable to the legal entity or to directors and managers in accordance with Article 31 bis of the Criminal Code.

We maintain an up-to-date catalogue of criminal risks (fraud, corruption, money laundering, environmental offences, offences against the Treasury, industrial property offences, terrorist financing, amongst others), which underpins Lantania's Comprehensive Compliance Model.

Risk assessment

The severity of a risk is determined by combining probability and consequences (economic, legal, reputational or operational impact), using a matrix that classifies scenarios and defines control measures.

Risks are reviewed on a regular basis or whenever significant changes occur, ensuring proactive and dynamic compliance management across all of Lantania's activities.

IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities

Double materiality analysis

Consultation methodology and subject matter

As part of our double materiality analysis, we carried out a participatory process that incorporated both the views of our stakeholders and our internal business and sustainability perspective, with the aim of identifying the most relevant ESG issues for Lantania and its value chain.



Consultations with stakeholders

Surveys were designed and distributed according to the type of materiality analysed. However, at the time of writing this report, the level of responses received from some external stakeholders has not yet reached a significant level of representativeness. In the coming financial years, Lantania will continue to strengthen and expand its stakeholder consultation processes with the aim of improving participation and the representativeness of the analysis.

Impact materiality (inside-out): A consultation process was carried out involving employees, suppliers, customers and the sustainability team. The results were calculated using a differentiated weighting system, designed to accurately reflect the level of knowledge, engagement and influence of each stakeholder group in relation to the impacts analysed.

Financial materiality (outside-in): The consultation was aimed at senior management and the sustainability team, striking a balance between the strategic vision of the business and technical expertise in sustainability, with a view to ensuring a robust analysis that is aligned with the Group's financial and operational reality.

Topics assessed

The surveys were structured around the themes, sub-themes and sub-sub-themes defined by the European Sustainability Reporting Standards (ESRS).

This framework enabled a comprehensive approach to the key environmental, social and governance areas: climate change, pollution, resource use, working conditions, human rights, business ethics and digital transformation, amongst others.

Material issues identified

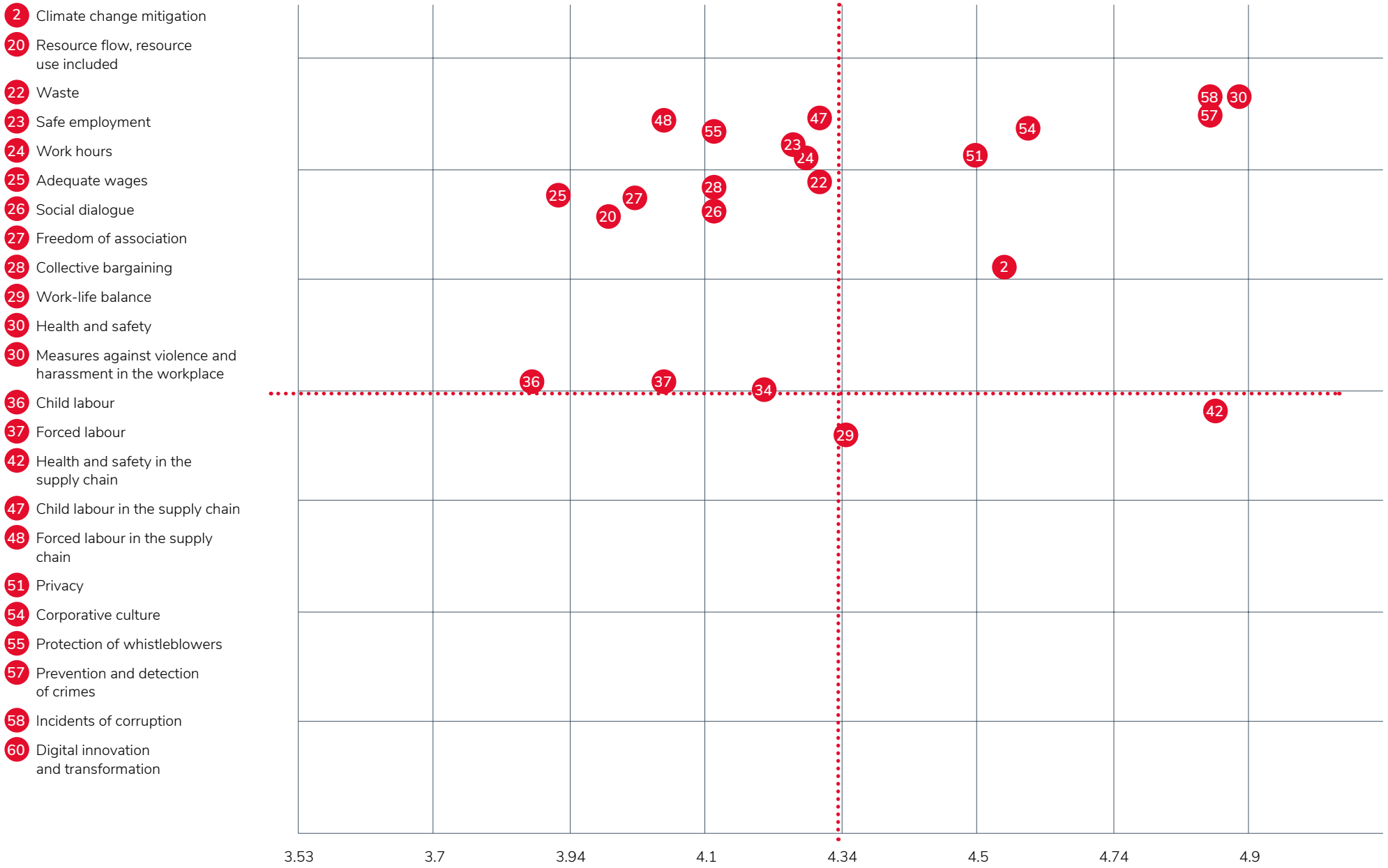
We consider issues to be material if they achieve a score of 4.3 out of 5 or higher. Some of these issues are material solely from an impact perspective, whilst others are material exclusively from a financial perspective (business risks or opportunities). Finally, there are issues that are material in both dimensions, that is, both in terms of their external impact and their internal financial implications.

Following a quantitative and qualitative analysis of the surveys, the following material issues were identified for Lantania—that is, those deemed most significant both in terms of their environmental impact and their financial and strategic influence on the organisation (see chart on p. 27).

These issues form the basis upon which the dual materiality matrix will be developed and, consequently, Lantania's future ESG strategy, which is aligned with the requirements of the CSRD Directive and the ESRS standards.

IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities

Materiality Issues



IRO-2 | Disclosure requirements in ESRS covered by the undertaking's sustainability statement

EnIn line with the information included in DR IRO-1 of the ESRS; 2. General information: following the double materiality analysis; in which the material impacts, risks and opportunities; for Lantania have been identified, the material information to be disclosed has been determined. Annex III. Traceability includes a list of the disclosure requirements met in the preparation of this sustainability report. All disclosure requirements under thematic standards S3, E2, E3 and E4 have been omitted as they fall below our materiality thresholds.

In addition, Annex III. Traceability contains a list of data points derived from other European Union (EU) legislation.



2. Social Information

NEIS S1 | Own workforce

NEIS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Talent

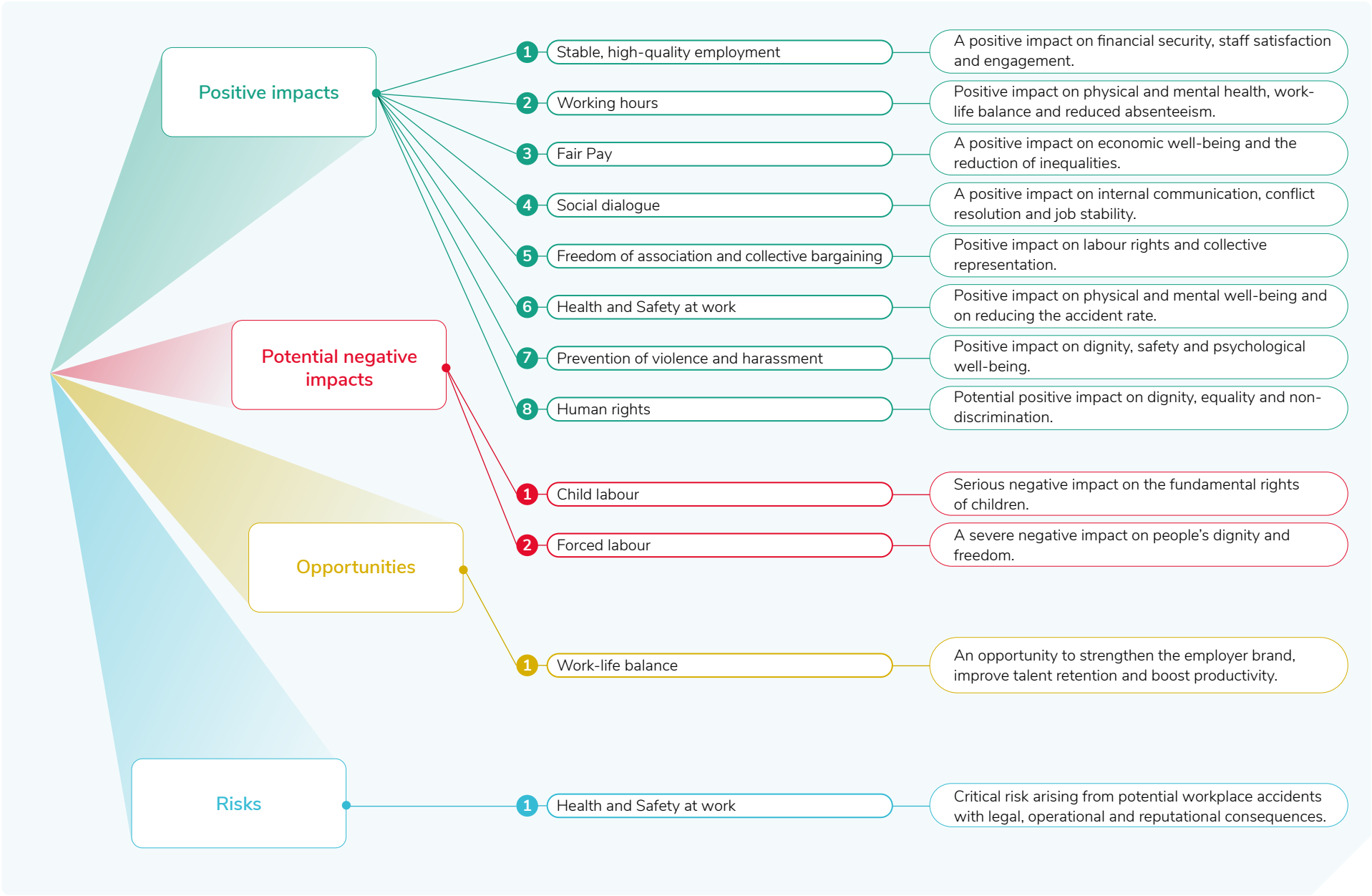
At Lantania, people are our greatest asset, as set out in our 2022–2026 Strategic Plan. We remain firmly committed to stable, high-quality employment, equal opportunities and a safe and healthy working environment. Our human resources policy is based on diversity, inclusion and strong relationships with employees, suppliers and the community. We have made our working models more flexible to promote well-being, combining our team's technical expertise with the vision of a young company in the infrastructure, water and energy sectors.

The impacts, risks and opportunities identified have been determined as part of the double materiality analysis and are summarised below.



NEIS S1 | Own Workforce

Impacts, risks and opportunities relating to the company's own employees



NEIS S1 | Own Workforce

S1-1 Policies related to own workforce

Information regarding policies relating to our own workforce is provided in S1-5 of this chapter.

S1-2 Processes for engaging with own workforce and workers' representatives about impacts

We hold quarterly meetings with the Health and Safety Committees at each construction site, where we discuss various key aspects of our preventive management. At these meetings, we analyse the Prevention Service's annual report, assess accident rates, review objectives, plan preventative activities, design the training programme and discuss relevant incidents. In addition, a specific **Health and Safety Committee for Gardening** has been established in **Seville**, strengthening the processes of dialogue and collaboration with workers and their representatives in this specific area.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

Lantania has formal channels in place to enable its own staff to raise concerns and report any potential issues. Complaints and claims submitted in person are channelled through the Integrated Management System Department via the email address **quejas.y.sugerencias@lantania.com,** and are handled as non-conformities in accordance with the internal corrective action procedure.

The company also has an Internal Reporting System and Whistleblowing Channel, accessible to staff and third parties, which enables potential breaches of the law, the Code of Ethics or the Compliance Model to be reported confidentially and anonymously, under the supervision of the Global Compliance Body and with specialist external support.



S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches

Information regarding policies relating to our own workforce is provided in S1-5 of this chapter.

NEIS S1 | Own workforce

S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities

1,002
The average workforce
Medium insole

93.5%
Permanent contracts

342
New hires

Job Fair organised by the Higher Technical School of Civil Engineering (UPM)



Lantania at the 1st Vocational Training Job Fair of the Community of Madrid



12th University of Seville Job Fair



Employment Forum of the Polytechnic University of Valencia (UPV) Cristina Lucas



22nd UPM Virtual Job Fair

Fescomad



Our Head of Talent participated in the round-table discussion “Managing the Future: How to Attract and Retain Talent”, organised by Anci and Deloitte

During the event, the key trends and challenges in people management within the construction sector were presented, along with success stories relating to attracting and retaining talent. The session included an opening presentation and a panel discussion featuring experts from the business and academic worlds, who shared best practices and insights into the future of talent in the sector.

Right to Disconnect

In 2025, we adopted the Right to Disconnect Policy and Guidelines, reinforcing our commitment to work-life balance, well-being at work and the responsible use of technology. This policy sets out clear guidelines to ensure that, outside working hours, the right to rest, privacy and digital disconnection is respected for everyone at Lantania, regardless of their role, working hours or employment status.



NEIS S1 | Own workforce

Transformative Vocational Training Mentoring Programme

Lantania is taking part in the Transformative Mentoring programme, run by the Royal Academy of Engineering, which is aimed at vocational training students. The aim of this initiative is to support students in their transition into the world of work through the guidance of mentors – professionals from the organisation with extensive experience in the sector – who help them develop soft skills and key competencies to prepare them for the professional environment.

The programme aims to complement students' academic training by providing exposure to the business world and offering the opportunity to undertake work placements within the company, enabling students to gain practical experience and strengthen the technical skills relevant to their field.

Graduate programme

Lantania continues to run its Graduate Programme, aimed at recent graduates from a range of disciplines, with the aim of attracting and developing talent to tackle the challenges of sustainable infrastructure. Now in its second year, 15 people have taken part in a programme that combines technical training, mentoring and professional experience. For a year, graduates work on projects aligned with their interests alongside specialist mentors and, upon completing the programme, can continue their career at Lantania, gradually progressing to roles of responsibility on site.



Our Head of Talent visited Rey Juan Carlos University, at the Higher Technical School of Telecommunications Engineering, where she gave a talk to final-year students on the bachelor's degree programmes in Telecommunications Systems Engineering and Telematics Engineering.

Scholarship Programme

As part of our commitment to fostering young talent, we currently run a range of scholarship programmes in partnership with various institutions, such as universities and other organisations, to enable highly capable individuals to complement their technical training with practical experience.

In addition, during the financial year we also hosted 11 students from vocational training courses who undertook their work placements at Lantania. In these cases, the administrative procedures and registration with the Social Security are the responsibility of the educational institutions themselves, within the framework of work-based training programmes.



13
scholarship holders in 2025

Employee Benefits

At Lantania, we promote well-being and work-life balance through a flexible remuneration scheme that allows employees to allocate part of their salary to services of personal interest (such as health insurance, childcare, transport or training), complemented by a reimbursement platform for selected brands. We also offer a separate restaurant card and a psychological and nutritional support helpline available to all staff.

Taken together, these initiatives reinforce our commitment to work-life balance, flexibility and holistic wellbeing, fostering a sustainable working environment that is tailored to people's actual needs.

Training

Given the diversity of roles and responsibilities within the organisation, Lantania has a Training Plan tailored to the specific needs of each group, incorporating, where appropriate, the legal requirements relating to health and safety at work.

The training is primarily delivered via the Pharos platform, which offers a catalogue of over 800 courses across 30 subject areas—including BIM, the environment, railways, energy, water, mining, airports, roads and finance—with the aim of facilitating technical and cross-disciplinary pathways.

In addition, for financial year 2025, new ad hoc programmes have been designed to address the company's specific needs, including, in particular:

Compliance Management System at Lantania

Prevention of workplace, sexual and gender-based harassment

Initial training in OHS (Art. 19)

Road Safety

Occupation-specific OHS courses

Complementary and cross-disciplinary training

These initiatives promote continuous professional development and contribute to the technical and ethical training of staff, thereby supporting a model of sustainable and responsible growth.

Protocol for the prevention, detection and response to cases of sexual and gender-based harassment

Lantania has a policy in place to prevent and address sexual harassment and gender-based harassment. It sets out awareness-raising and training measures, requires the company to ensure a respectful working environment, and establishes a confidential and efficient internal procedure for handling complaints. A gender-balanced team investigates cases, proposes measures and, where appropriate, sanctions. The protocol protects the person affected, prohibits retaliation and applies to all Lantania staff and partner organisations.

In 2025, we launched the Action Protocol to tackle harassment and violence against LGBTI people

We strive every day to prevent harassment, ensuring a working environment based on respect and courtesy. We do not tolerate abusive language or behaviour, nor acts of violence or threats.

Participation in the Red Cross initiative “Life-changing opportunities: a Red Cross Employment Scheme”



Lantania is taking part in the 16th Job Fair for People with Disabilities organised by the Community of Madrid



Functional diversity

We are firmly committed to inclusion and ensure universal accessibility across all our facilities. For this reason, we work with associations and foundations that help people with disabilities find employment.

We have a partnership agreement with **Inserta Empleo,** the ONCE Foundation organisation specialising in job placement, recruitment and the development of talent with disabilities. Thanks to this agreement, in 2025 we recruited one person through Inserta.

Specialised employment centre

As part of its commitment to the employment of people with disabilities, Lantania has outsourced its reception service to the Diswork Special Employment Centre. Under this arrangement, two Diswork employees with disabilities are currently working at the reception desk of the company’s head office in Madrid.

NEIS S1 | Own workforce

20.7% Women	10% Women in management roles	79.3% Men	23 Nationalities
37% >50 years old	41% 35 to 50 years old	22% <35 years old	16 People with disabilities

Gender diversity

Since 2018, we have been working on the implementation of an Equality Plan in line with current legislation, setting out objectives and measures to ensure equal treatment in the workplace. In 2022, a negotiating committee was set up to update the plan and extend it to all our companies in Spain, reinforcing our commitment to gender equality and sustainability.

In this context, we would like to highlight our participation in the "Mentoring for Excellence" programme, which forms part of the Royal Academy of Engineering's "Women and Engineering" project. This initiative supports the professional development of young female engineers through guidance and mentoring.



Target: Gender Equality

Lantania took part in the fifth edition of the United Nations Global Compact's Target Gender Equality (TGE) programme, which began in 2024 and concluded in 2025 following a nine-month process. This programme is designed to help companies set and achieve ambitious gender equality targets, based on the Women's Empowerment Principles (WEPs) developed by UN Women and the Global Compact.

Throughout the programme, which is run in partnership with the Global Compact's Local Networks, participating companies carry out performance reviews, take part in capacity-building workshops and share experiences through peer-learning processes. Its objectives include promoting gender balance at all levels of the organisation, driving forward gender-sensitive policies and making progress towards equal pay.

As a result of this involvement, in 2025 Lantania drew up an action plan aimed at strengthening its internal initiatives on gender equality, thereby contributing to the achievement of Sustainable Development Goals 5.5 and 8.5 by 2030.



Technical seminar on equality plans

Lantania took part in the technical seminar "Challenges and outstanding issues in the implementation of equality plans", organised by the Madrid Chamber of Commerce, Industry and Services, at which our colleague Mila Dávila González, Senior HRBP, discussed the main challenges and tools for the effective implementation of equality policies within organisations.

Training on measures and procedures to tackle LGBTI+ harassment

In addition, Mila Dávila González completed the online training course "Planned measures and action protocols for dealing with LGBTI+ harassment", delivered by the Chamber of Commerce, reinforcing Lantania's commitment to equality, diversity and the creation of safe and inclusive working environments.

Health, safety and wellbeing at work

The health and safety of our employees is a top priority at Lantania. In line with our commitment to sustainability, we maintain an Integrated Management System that guarantees the health and safety of our workers, backed by ISO 45001 certification across 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 undergo both internal and external audits to verify compliance with the requirements set out in this standard, as well as our voluntary commitments.

Our primary objective is to ensure a safe working environment, focusing on the prevention and minimisation of the risks associated with each role. This contributes significantly to reducing workplace accidents and mitigating their severity. Our management system is designed to safeguard the health and safety of our employees, aligning these efforts with our vision of sustainability and well-being in the workplace.

22
No. of internal audits

1,414
No. of inspections

A culture of prevention

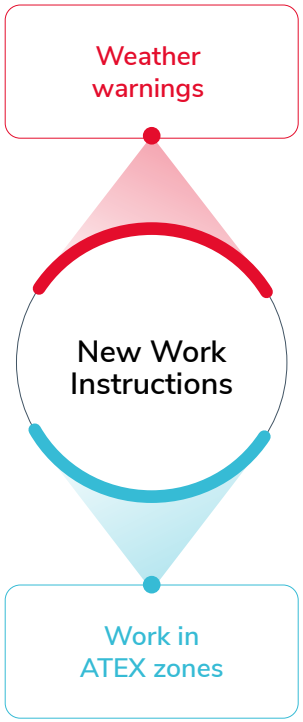
Lantania's prevention policy is a cornerstone of our commitment to sustainability and workplace wellbeing and is mandatory for all staff and subcontractors. Furthermore, in 2025, two new work instructions were approved concerning the management of weather warnings and the carrying out of work in ATEX zones, with the aim of strengthening risk prevention in specific operational situations.

Joint Health and Safety Service

Since February 2023, we have had a Joint Prevention Service (SPM) for all Lantania companies in Spain, handling occupational safety, industrial hygiene, psychosocial health and ergonomics in-house, whilst outsourcing occupational medicine to accredited organisations such as Vitaly, Quirón Prevención and Europreven.

Internationally, Lantania Aguas Colombia has an occupational health and safety management system certified to the ISO 45001 standard. In the case of Lantania Desalination Company (Saudi Arabia) and Balzola Polska (Poland), preventive measures are in place in accordance with local regulations.

The SPM's resources are scaled according to the number of companies, their sector and their locations, with dedicated staff who always meet the legal minimum requirements. This model enables the optimisation of resources, strengthens the presence of occupational health and safety technicians across the region, and brings the service closer to construction sites and workplaces. Furthermore, the commitment to safety is upheld through internal and external audits in accordance with the standards of the Prevention Service.



NEIS S1 | Own workforce

Digitisation of the Health and Safety Services

In 2024, we will further digitise the Health and Safety Service using specialised software that centralises health and safety documentation (medical examinations, training and preventive records), thereby improving management, monitoring and regulatory compliance. We also introduced an AI-powered content creation platform to develop flexible and personalised training materials, facilitating more dynamic and accessible preventive training across the entire organisation.

Risk assessment

Every Lantania company carries out initial and periodic risk assessments to identify hazards associated with specific roles and activities. Based on these assessments, appropriate preventive measures are planned, and the necessary personal protective equipment is provided, ensuring it is properly maintained. All health and safety documentation is available on the intranet and is communicated to employees upon joining the company.

In addition to physical risks, we have been continuously assessing psychosocial risks since 2021. To address these, we have a Psychological and Nutritional Support Service that offers unlimited consultations and 24/7 emergency support, promoting the overall well-being of our employees.



24/7
Psychological and Nutritional Support

63
psychological and nutritional consultations

Road Safety

At Lantania, we recognise the importance of safe and sustainable mobility, both for its impact on employment and society and for its contribution to reducing environmental impact. Road safety is a strategic priority for senior management.

In 2024, we reinforced this commitment through ISO 39001 certification and the adoption of our new Road Safety Policy, based on five pillars: leadership from senior management, risk management, regulatory compliance, continuous training and continuous improvement.

We have also produced a Road Safety Best Practice Manual, available on the intranet, which sets out preventive measures, the correct use of PPE and recommendations for reducing risks and promoting safe and responsible driving.



NEIS S1 | Own workforce



Communication, consultation and participation of workers on health and safety at work

We hold quarterly meetings with the Health and Safety Committees, during which we address various key aspects of our health and safety management. At these regular meetings, we analyse the Health and Safety Service's annual report, assess the company's accident rates, review objectives, plan preventive activities, draw up the training programme and discuss all relevant issues to ensure the effective management of our health and safety 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 workplace safety is central to our sustainability strategy.

In 2025, our SPM launched a specific campaign to refresh job-related training, under which 7,765 hours of training were delivered. This initiative has enabled us to update knowledge, reinforce safe practices, adapt preventive content to the evolution of projects and identified risks, and consolidate a culture of prevention based on continuous updating and compliance with the training obligations associated with each role.



6,979
hours of external training in OHS

S1-6 Characteristics of the undertaking's employees

Information on the total number of employees and their breakdown by gender and country, as well as the type of contract and working hours by gender and country, can be found in Annex II: Quantitative Indicators. This annex also contains information on the staff turnover rate.

S1-8 Collective bargaining coverage and social dialogue

At Lantania, we recognise the right to collective bargaining and guarantee freedom of association and the right to form trade unions, in accordance with current legislation and applicable agreements.

At Lantania S.A.U., we have a Construction Committee in Madrid (comprising nine representatives from the UGT trade union), whilst at Lantania Aguas, representation is provided by three CCOO delegates at the Cobre las Cruces site. At Travypsa, representation is provided by a trade union delegate. Decisions resulting from the negotiations are communicated to the entire workforce.

The other companies within the Lantania group do not have specific trade union representation. In Colombia, we operate through a Workplace Relations Committee and a Joint Health and Safety Committee, in accordance with local legislation.

Any employee may contact the Human Resources Department to clarify any queries regarding collective agreements or employment conditions. In Spain, 100% of our workforce is covered by a collective agreement; in other countries, employment conditions are governed by the relevant legislation in each jurisdiction.

S1-9 Diversity metrics

Information on the distribution of employees across various diversity indicators can be found in Annex II. Quantitative Indicators.

S1-10 Adequate wages

All Lantania employees are paid in line with the applicable benchmark rates in each of our regions.

NEIS S1 | Own workforce

S1-11 Social Protection

Spain

All Lantania employees in Spain are covered by social protection schemes against loss of income resulting from significant life events, through compulsory public schemes and benefits associated with their employment. This cover includes protection against illness, unemployment, workplace accidents and occupational diseases, sudden disability, parental leave and retirement, in accordance with current labour and social security legislation.

Colombia

All Group employees in Colombia are covered by the legally established social protection systems, through mandatory public schemes and benefits associated with their employment. This cover includes access to the healthcare system, protection against workplace accidents and occupational illnesses, mandatory social benefits, regulated leave and time off, unemployment protection administered through the relevant public mechanisms, and access to the pension system, in accordance with the labour and social security regulations in force in the country.

Other European Union countries

At the Group's offices located in other European Union countries, employees are provided with social protection against loss of income resulting from significant life events through compulsory public schemes and benefits associated with their employment. This cover includes, in accordance with the labour and social security regulations applicable in each country, protection against illness, unemployment, workplace accidents and occupational diseases, sudden disability, parental leave and retirement.

Saudi Arabia

In Saudi Arabia, social protection for the Group's employees is provided in accordance with the current social insurance system and varies depending on the employee's nationality.

For employees of Saudi nationality, enrolment in the private-sector social security scheme is compulsory and provides cover for contingencies such as retirement, unemployment and occupational risks, in accordance with the applicable regulations.

For foreign workers, social protection is limited to cover for occupational risks, including accidents at work, disability or death arising from work, in accordance with the country's current social insurance system. This cover is provided through compulsory contributions made by the employer.

S1-12 Persons with disabilities

We currently have 16 people with varying degrees of disability on our staff. All of them have fully adapted workstations.



Colombia:
There are no staff members with disabilities on the payroll

Poland:
There are no staff members with disabilities on the payroll

S1-13 Training and capacity-building parameters

Professional Category	1. Higher Graduates	2. Middle Graduates	3. Administrative and site managers	4. Managers	5. Administrative staff	6. Junior staff	7. Admin. assistants	8. 1st & 2nd officer, trade	9. 3rd officer, spec. labourer	Men	Women	Total
In-house training												
Students	583	509	98	311	278	29	81	561	86	2,000	536	2,536
Hours	2,086	1,817	332	1,086	979	105	268	2,091	312	7,219	1,857	9,076
External Training												
Students	186	159	18	92	90	22	28	366	29	769	221	990
Hours	4,600	2,960.5	249	1,991.5	1,523.5	572	597	3,870	357	12,543.5	4,177	16,720.5

NEIS S1 | Own workforce

S1-14 Health and safety metrics

Data on reportable work-related accidents and health problems, as well as the number of days lost as a result, can be found in Annex II. Quantitative Indicators.

S1-15 Work-life balance

Data on paternity and maternity leave can be found in Annex II. Quantitative Indicators.



S1-16 Remuneration metrics (pay gap and total remuneration)

Pay gap

Professional category	Spain (Eur)	Arabia (Sar)	Colombia (Cop)	Polonia (Pln)	Italia (Eur)
1. Higher graduates	29.5%	-5.8%	-10.4%	26.7%	
2. Middles graduates	21.4%	43.2%		27.4%	-2%
3. Heads of admin. and site	29%				
4. Managers	26.7%				
5. Admin. staff	5.6%		22.2%	28.4%	
6. Junior staff	16.4%				
7. Admin. assistants	0.9%	-34.3%	-10%	-33.2%	
8. 1st & 2nd officer	32.9%	5.4%			
9. 3rd officer, spec. labourer	1.4%				
Total gap	**7.3%**	**50.6%**	**-9.6%**	**31.2%**	**-2%**

Information regarding remuneration indicators can be found in Annex II. Quantitative Indicators.

S1-17 Incidents, complaints and severe human rights impacts

During the reporting period, there were **no incidents, complaints or serious human rights issues** affecting Lantania's employees.

NEIS S2 | Workers in the value chain

NEIS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Child labour in the value chain
A critical negative impact resulting from a violation of children's rights, with serious ethical, legal and reputational implications.

Forced labour in the supply chain
Serious negative impact due to the violation of fundamental human rights, with severe legal and reputational risks.

Potential negative impacts



Risk

Health and safety in the value chain
Significant risk arising from potential serious incidents involving contractors and subcontractors, which could result in legal penalties, project delays, additional costs and reputational damage, as well as affecting contractual compliance and business continuity.

S2-1 – Policies related to value chain workers

Lantania has made a public commitment to respect human rights, in line with the United Nations Guiding Principles on Business and Human Rights, as well as the fundamental conventions of the ILO.

This commitment extends to workers throughout the value chain, promoting fair working conditions, equal treatment, non-discrimination, the prohibition of child and forced labour, freedom of association, and respect for health and safety at work.

These principles are set out in the Code of Ethics and in the supplier approval processes.

S2-2 Processes for engaging with value chain workers about impacts

Lantania maintains channels of communication with its suppliers and subcontractors as an indirect means of collaboration regarding any incidents that may affect workers within the value chain.

As part of this process, we conduct regular supplier satisfaction surveys to gather their views on the contractual relationship, terms of collaboration and operational aspects. These mechanisms help to identify areas for improvement and potential risks in supply chain management.

Furthermore, in our supplier approval and assessment processes, we incorporate requirements relating to compliance with labour regulations and human rights standards.

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

At Lantania, we are in the early stages of developing specific processes for identifying, reporting and managing incidents involving workers within our value chain.

Suppliers and third parties can currently report potential breaches via our Internal Reporting System and Whistleblowing Channel, which can be accessed via the corporate website.

NEIS S2 | Workers in the value chain

S2-4 Actions taken in relation to material impacts on value chain workers, approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions and approaches

When incidents of significant importance affecting workers in the value chain are identified, Lantania implements corrective and preventive measures aimed at mitigating the identified risks and improving working conditions in collaboration with the suppliers concerned.

These measures are primarily implemented through supplier approval and monitoring processes, which include requirements relating to labour rights, health and safety, regulatory compliance and adherence to the Code of Ethics.



S2-5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

With regard to the significant impacts and risks associated with workers in the value chain, at Lantania we have set as priority objectives the prevention of human rights violations, in particular child labour and forced labour, as well as the reduction and mitigation of occupational health and safety risks faced by contractors and subcontractors.

These objectives form part of the company's management systems and corporate policies, including the Occupational Health and Safety Management System certified to ISO 45001, the sustainable procurement system based on ISO 20400, the supplier approval and monitoring process, and the Compliance Management System certified to ISO 37301.

ISO 45001:2018 Occupational Health and Safety Certification

ISO 20400:2017 Sustainable Procurement Certification

ISO 37301:2021 Compliance Management System

In this context, the 2025–2030 Sustainability Plan sets a strategic objective of achieving zero accidents, applicable to both our own employees and those of partner companies. Progress towards these targets is monitored through existing control mechanisms and the Joint Health and Safety Service, enabling us to identify deviations and, where necessary, define corrective measures in collaboration with suppliers and contractors.

NEIS S4 | Consumers and end users

NEIS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model



Potential negative impacts

Privacy and data protection for consumers and end users

Significant negative impact resulting from the mishandling or leakage of personal data and confidential information, which constitutes a breach of the right to privacy and may lead to a loss of trust, reputational damage and legal consequences for the company.

Risks

Privacy and data security for consumers and end users

Significant risk associated with cyberattacks, security breaches or breaches of data protection regulations (such as the GDPR), which could result in regulatory penalties, financial impacts, operational disruptions and damage to corporate reputation.

S4-1 Policies relating to consumers and end users

Protection of personal data

EAt Lantania, the security of our clients' information is a top priority. For this reason, we engage external professionals to ensure compliance with the fundamental principles set out and developed in current legislation on data protection and digital rights.

We have implemented a range of security measures with the following objectives in mind:

- To ensure the confidentiality, integrity, availability and ongoing resilience of our processing systems and services.
- To quickly restore the availability of and access to personal data in the event of physical or technical incidents.
- Carry out regular assessments to verify and evaluate the effectiveness of the technical and organisational measures implemented to ensure the security of data processing.
- Pseudonymise and encrypt personal data where necessary.
- Manage backups.
- Implement systems to identify and restrict unauthorised access.
- Assess our technology providers to ensure data processing is secure.

In addition, we have a Data Protection Officer. This officer is responsible for ensuring compliance with data protection regulations, advising all Lantania employees, and guaranteeing the security and effectiveness of the measures put in place.

NEIS S4 | Consumidores y usuarios finales

S4-2 Processes for engaging with consumers and end users about impacts

Given the B2B/B2G nature of our business, we do not maintain a systematic direct relationship with end consumers. Interaction with the users of the infrastructure we build takes place mainly through the contracting authorities.

With regard to data protection, data subjects may exercise their rights through the channels established under the supervision of our Data Protection Officer.

In addition, our Internal Reporting System and Ethics Hotline are available to third parties.

S4-3 Processes to remediate negative impacts and channels for consumers and end users to raise concerns

Consumers or interested parties may lodge complaints or exercise their rights through our Data Protection Officer.

No complaints regarding the protection of personal data were received in 2025.



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

We implement technical and organisational measures designed to prevent adverse impacts relating to the protection of personal data, including access controls, encryption where appropriate, backups, assessments of technology providers and regular reviews of the information security system.

The effectiveness of these measures is monitored through the ongoing tracking of incidents, complaints and potential security breaches.

S4-5: Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

For financial year 2025, we do not have any specific public targets relating to consumers and end users, as the only material impact identified concerns the protection of personal data, which is managed through regulatory compliance and ongoing monitoring.

3. Environmental information

European Union Environmental Taxonomy

IOn 12 July 2020, European Union Regulation (EU) 2020/852 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, Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 was adopted, which supplements Regulation (EU) 2020/852 and sets out the specifications for the disclosure of information on economic activities with a positive environmental impact.

With regard to the technical selection criteria for determining the conditions under which an economic activity may be considered a significant contributor to environmental objectives, the following Commission Delegated Regulations have been adopted:

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

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



Definitions according to the EU's Environmental Taxonomy

The EU Taxonomy classifies economic activities according to their contribution to the environmental objectives set out in Regulation (EU) 2020/852.

1. **Economic activity eligible under the taxonomy**
That's 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. It does not necessarily imply that it meets any or all of the technical selection criteria set out in those delegated acts.

2. **Economic activity not eligible under the taxonomy**
that which is not described in the delegated acts referred to above.

3. **Economic activity aligned with the taxonomy**
an economic activity which, in addition to being eligible, meets the technical selection criteria set out in the legislation, contributes substantially to at least one of the six environmental objectives without causing significant harm to the others (the DNSH principle), and complies with the minimum safeguards.

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

To determine the alignment ratios for sales, CapEx and OpEx figures, we have analysed compliance with the technical criteria for substantial contribution and the requirements of the DNSH (Do No Significant Harm) principle at each site.

This methodology has enabled us to ensure consistency and transparency in assessing the sustainability of our activities in accordance with the European Taxonomy guidelines.

European Union Environmental Taxonomy

Identification of eligible activities

In 2025, 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 objectives in terms of Turnover, CapEx and OpEx.

Identification and analysis process

Eligible activities

We identify companies and projects within the group that may be eligible, taking their core business into account to avoid duplication in key performance indicators (KPIs).

Accounting metrics

Turnover: Proportion of turnover attributable to aligned activities.

CapEX: Additions to tangible and intangible assets relating to eligible activities.

OpEX: Non-capitalised direct costs associated with the maintenance, repair and renewal of assets.

This methodology has enabled us to ensure consistency and transparency in assessing the sustainability of activities in accordance with the European Taxonomy guidelines.



European Union Environmental Taxonomy

Analysis of the alignment of eligible activities

We have assessed our eligible economic activities in accordance with the criteria set out in Annexes I and II of the Climate Commission Delegated Regulation (Commission Delegated Regulation (EU) 2021/2139) and, where applicable, in the Commission Delegated Regulation on Environmental Taxonomy (Commission 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 these activities on climate change mitigation, climate change adaptation and the transition to a circular economy.

We apply the 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 a significant negative impact on other environmental objectives. We have assessed the following aspects:

DNSH Climate Change Mitigation: We ensure that the activity does not result in significant greenhouse gas emissions.

DNSH Adaptation to Climate Change: We have assessed the eligible activities in accordance with Annex A of Commission Delegated Regulation (EU) 2021/2139, ensuring that the 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 assessed have been found to comply with Appendix B of Annex I to Commission 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 the principles of the circular economy in taxonomically eligible activities. In the projects listed, the implementation 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 proper identification, prevention and control of sources of pollution, in line with Annex C of Commission Delegated Regulation (EU) 2021/2139.

DNSH Protection and restoration of biodiversity and ecosystems: Projects deemed eligible and compliant have demonstrated compliance with the criteria set out in Appendix D of Annex I of the Taxonomy. Where required by regulations, we have implemented protection, mitigation and environmental 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 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 core 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 **Corporate Compliance Policy.**

This assessment enables us to ensure that our activities comply with the requirements of the EU Taxonomy, thereby guaranteeing environmental sustainability and social responsibility across all our operations.

Results for financial year 2025

The analysis carried out shows that:

76.2% of the INCN	34.9% of the INCN
15.3% of the CapEX	-4.1% of the CapEX
73.6% of the OpEX	33.9% of the OpEX
from the Lantania Group are eligible	are eligible and aligned with the Taxonomy

NEIS E1 | Climate change

E1-1 Transition plan for climate change mitigation

At the Lantania Group, we have drawn up a Carbon Footprint Reduction and Offsetting Plan, which serves as the main tool for advancing our transition towards operations with lower greenhouse gas (GHG) emissions.

This plan is based on the **annual calculation of our carbon** analysis of the main Scope 3 categories, with the **data verified in accordance with ISO 14064.**

Through the Reduction and Offsetting Plan, we establish a framework for identifying and implementing measures aimed at **reducing emissions, improving energy efficiency and reducing fossil fuel consumption,** as well as for **partially offsetting emissions.**

This approach forms part of our sustainability strategy and is complemented by an analysis of climate risks across various projects, including physical and transition risks, on the basis of which action plans are drawn up to strengthen the progressive definition of climate change mitigation and adaptation targets.

Our transition plan is structured around the **Emissions Reduction and Offsetting Plan,** which sets out the key actions aimed at the gradual decarbonisation of our operations. This plan is updated regularly to incorporate the results of technical analyses, progress towards interim targets, and the identification of new levers for reducing and offsetting emissions.



NEIS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

Impacts, risks and opportunities relating to climate change

Negative Impacts

Greenhouse gas emissions (GHG): Lantania's activities generate emissions resulting from energy consumption, the use of machinery and vehicles, construction work and the supply chain. These emissions contribute to climate change and can affect ecosystems, human health and global climate stability.

Risks

Regulatory and strategic risks associated with climate mitigation: changes to the regulatory framework and market demands regarding climate issues may affect the company, particularly due to the increasing incorporation of environmental criteria into tenders, customer requirements and the expectations of investors and public authorities. This context requires the continuous adaptation of processes, technologies and the supply chain.



E1-2 Policies related to climate change mitigation and adaptation

At the Lantania Group, climate change mitigation and adaptation to its effects are addressed across the board through our corporate policies, which set out the framework for the environmental, energy and sustainability management of our activities.

Our **Corporate Sustainability Policy** sets out the Group's commitment to reducing the environmental impact of our operations, including the measurement, reduction and control of greenhouse gas emissions, the efficient use of resources, the transition to a low-carbon economy, and adaptation to climate change, particularly in the areas of water, energy, the circular economy and the protection of biodiversity.

Furthermore, the **Integrated Management System Policy** sets out our commitment to the continuous improvement of environmental and energy performance, compliance with applicable legislation and the prevention of environmental impacts, including the reduction of energy consumption, the improvement of energy efficiency and the minimisation of environmental pollution, thereby contributing directly to the mitigation of climate change.

For its part, the **Procurement Policy** incorporates environmental and sustainability criteria into supplier selection and evaluation processes, promoting sustainable procurement, the circular economy, the reduction of emissions associated with the supply chain, and the prioritisation of products and services with a lower environmental impact, thereby contributing both to climate change mitigation and to the adaptation of our value chain to climate risks.

These policies are complemented by processes for identifying and assessing risks and opportunities related to climate change, taking into account both physical and transition scenarios, and are reviewed and updated on a regular basis to ensure they remain aligned with developments in the regulatory, operational and climatic context.

NEIS E1 | Climate change

E1-3 Actions and resources in relation to climate change policies

At the Lantania Group, we take a progressive and integrated approach to addressing climate change, in line with our corporate policies and our Carbon Footprint Reduction and Offsetting Plan. These initiatives are aimed both at mitigating greenhouse gas emissions and at adapting our operations to the risks posed by climate change.

In terms of **mitigation**, we calculate and monitor our carbon footprint on an annual basis, which forms the basis for identifying the main sources of emissions and prioritising reduction measures. Based on this analysis, we implement initiatives aimed at improving energy efficiency in our facilities, projects and operations, optimising energy and fuel consumption, and reducing the environmental impact associated with our activities.

We also promote the gradual incorporation of **environmental and climate criteria into our procurement and contracting processes,** encouraging sustainable sourcing, collaboration with suppliers who adopt responsible practices, and the reduction of emissions associated with the supply chain, in line with our Procurement Policy and the principles of the circular economy.

In addition, we carry out initiatives aimed at **adapting to climate change** by identifying and assessing climate-related risks and opportunities, taking into account both physical and transition scenarios, with the aim of integrating these variables into the planning and management of our projects and activities In addition, we carry out initiatives aimed at adapting to climate change by identifying and assessing climate-related risks and opportunities, taking into account both physical and transition scenarios, with the aim of integrating these variables into the planning and management of our projects and activities.

The implementation of these measures is supported by **specific organisational and technical resources,** including the involvement of senior management, the Sustainability department, the Group's Integrated Management System, and the various operational and procurement departments. We also allocate financial resources to the implementation of emission reduction measures and to the partial offsetting of residual emissions, relying on external verification processes in accordance with ISO 14064.

E1-4 Targets related to climate change mitigation and adaptation

At the Lantania Group, we have **internal targets** relating to climate change mitigation and adaptation, which guide the planning and monitoring of our actions in this area. These targets are not currently made public and are used as an internal management tool.

These targets are reviewed and updated on a regular basis and may be communicated externally in the future as the relevant technical analyses and reference frameworks are finalised.

Our internal targets are based on the annual calculation and monitoring of our carbon footprint and are designed to drive steady progress in reducing greenhouse gas emissions, improving energy efficiency and integrating climate-related risks and opportunities into the Group's management. In this context, the objective was set to verify the carbon footprint in accordance with **ISO 14064**, a certification which the Group obtained in 2025.

Reconstruction and climate resilience

In 2025, Lantania took part in the 'La Reconstrucción' forum, organised by Economía Digital in Torrent (Valencia), alongside public authorities, businesses and experts, to address the challenges of recovery following the DANA in the Valencian Community and the need to improve the response to extreme weather events.

This commitment took the form of various recovery works on affected infrastructure, notably the works carried out in the Barranco del Poyo, in a joint venture with CLEOP, and the restoration of Albal (Valencia) commuter station, which was able to resume operations after eleven weeks of works.



Innovation in materials with a lower carbon footprint

In 2025, TRAVYPSA took part in the CO2Free project, led by the International Union of Railways (UIC) and managed in Spain by AFTRAV (National Association of Railway Sleeper Manufacturers). This initiative analyses the technical implications of a possible amendment to the regulations governing railway sleepers in relation to the type of cement used, with the aim of evaluating alternatives with a lower carbon footprint than CEM I cement, currently prescribed in the Adif specification.

Within this framework, TRAVYPSA's participation consisted of the development of a testing programme to determine the strength of concrete made with lower-carbon-footprint cements, by carrying out different series with varying dosages and curing treatments.

NEIS E1 | Climate change

E1-5 Energy consumption and mix

Energy use

At Lantania, we continue to work on optimising energy consumption and improving energy efficiency across all our operations. Our commitment to this cause is backed by UNE-EN ISO 50001 certification, which endorses our efforts to implement best practices in energy management. In this regard, it should be noted that some of the machinery owned by Lantania, which forms part of its fleet, is hired out to third parties without an operator. In these cases, operational use and the associated fuel consumption are managed entirely by the lessee company and are therefore considered activities outside Lantania's operational control.



Consequently, such consumption is not included in the calculation of the company's carbon footprint.

The organisation's main energy uses are electricity and fuel consumption by its fleet of vehicles and equipment:

Energy use (MWh)

1,539	5,889	1,254
Electricity	Diesel	Petrol

903	51
Electricity from renewable sources	Self-consumption TRAVYPSA

In 2025, Lantania consumed 1,539 MWh of electricity, of which 903 MWh came from renewable sources and 51 MWh from the self-consumption solar installation at the TRAVYPSA factory, meaning that 62% of total electricity consumption in 2025 came from renewable sources. Furthermore, consumption of electricity from renewable sources **increased by 44%** compared to 2024, as a result of the Group's commitment to signing electricity supply contracts with a **Guarantee of Origin certificate.**

The consumption of fossil fuels is essential to the running of our business, although we are fully aware of the need to implement reduction measures that will enable us to fulfil our commitment to the Sustainable Development Goals (SDGs) and our Strategic Plan. In order to reduce this consumption by our vehicle fleet, we are continuing to make progress towards the medium-term objective of implementing reduction measures, through the introduction of hybrid vehicles and, where possible, 100% electric vehicles.

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

Carbon footprint 2025[1]

The carbon footprint presented in this section relates to the Lantania Group companies in Spain and has been calculated in accordance with the corporate methodology based on ISO 14064.

	t CO_2e
Direct emissions (Scope 1)	1,813.23
Indirect emissions (Scope 2)	1.66
Total	1,814.88

EIn 2025, Lantania's Scope 1 emissions in Spain totalled 1,813.23 tCO2e, whilst its Scope 2 emissions totalled 1.66 tCO2e.

With regard to Scope 3 emissions, during financial year 2025 we have made progress in identifying the relevant categories and in collecting the data required to quantify them. However, due to the complexity involved in obtaining and consolidating information across the value chain, these emissions could not be calculated for the current reporting period.

We will continue to work on improving the availability and quality of data, with the aim of gradually incorporating Scope 3 emissions in future financial years.

1 The reported carbon footprint includes only those Lantania Group companies operating in Spain, with the exception of Obras y Proyectos Gestilar.

Carbon intensity based on annual turnover

4.03[1]
RATIO tCO2eq /M€
in 2025

5.29
RATIO tCO2eq /M€
in 2024

A reduction of 23.8%

1 A turnover of €450 million has been taken into account

Information on international companies

With regard to the Group's international subsidiaries, information reported by Balzola Polska for financial year 2025 is available. These figures are presented separately, as they have not been calculated entirely in accordance with the corporate methodology applied to the subsidiaries in Spain.

Balzola Polska

t CO_2e

624
TOTAL

308.4
Direct emissions (Scope 1)

315.9
Indirect emissions (Scope 2)

The reported data includes emissions associated with the consumption of electricity and fuels. We will continue to work on standardising the methodology for calculating the carbon footprint across all subsidiaries, with the aim of gradually integrating our international subsidiaries into the corporate emissions measurement and reporting system.

Methodology for calculating the carbon footprint

In 2024, we calculated our carbon footprint, including Scope 1, 2 and 3 emissions, and obtained certification in accordance with ISO 14064-1, thereby consolidating the methodological framework used by the organisation.

In 2025, we will continue to use this methodology, calculating emissions in accordance with the requirements of ISO 14064-1 and following the methodological guidelines of the IPCC (Intergovernmental Panel on Climate Change) for a 100-year time horizon (GWP 100).

The results are expressed in tonnes of carbon dioxide equivalent (t CO_2eq), using the Global Warming Potentials (GWP) defined by the IPCC.



NEIS E1 | Climate change

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

En In 2025, we voluntarily offset 102 tCO_2e of emissions generated in financial year 2025, under the MITERD's Carbon Footprint, Offsetting and Sequestration Projects Register. The application for the "Calculo y Compenso" label was submitted that same year, and it is expected to be granted by the MITERD in 2026.

The offset was achieved through participation in the **Fontefría Forest Carbon project,** a reforestation project located in the municipality of Castrelo do Val (Ourense, Galicia), certified under the MITERD standard.

The project, which began in 2020, has a duration of 35 years and is expected to absorb approximately 19,000 tonnes of CO_2 over its lifetime. The initiative is being carried out on land affected by previous forest fires, through multi-species reforestation adapted to the biogeographical conditions of the Galician Atlantic forest.

Furthermore, the project generates additional environmental and socio-economic benefits, such as improved biodiversity, reduced risk of erosion and the revitalisation of the local economy, in collaboration with local stakeholders.

Emissions reductions associated with the project are managed in accordance with measurement, reporting and verification (MRV) criteria, ensuring the traceability and verifiability of the results.

E1-8 Internal carbon pricing

We do not currently have a formal system for setting an internal carbon price that is used as a tool for financial or investment decision-making.

However, as part of our decarbonisation strategy, we analyse the economic impact of emissions associated with our operations and assess reduction measures, taking into account their environmental efficiency and economic viability.



NEIS E5 | Resource use and circular economy

Related to ESRS 2 IRO-1

Description of the process to identify and assess material impacts, risks and opportunities relating to the use of resources and circular-economy

Negative Impacts

Heavy use of natural resources and materials

Potential negative impacts arising from the significant use of water, energy, minerals and manufactured goods, which may affect biodiversity, soil, aquatic ecosystems and local communities.

Generation of solid and liquid waste

Negative impacts associated with construction, operation and maintenance activities, which can lead to soil, water and air pollution if not properly managed, particularly in the case of hazardous waste.

E5-1 Policies related to resource use and circular economy

NOur circular economy model is based on the effective application of the **waste hierarchy principle,** prioritising the **prevention and reduction** of waste generation, promoting **reuse and recycling, recovering** waste where reuse is not possible, and **avoiding disposal** wherever possible.

This approach enables us to optimise the use of resources throughout the life cycle of our activities, minimise the environmental impact associated with waste management, and contribute to the operational efficiency of our operations, in line with our sustainability objectives. It also helps to prevent soil and water pollution and reduce impacts on biodiversity and health.



At the Lantania Group, we take a **cross-cutting** approach to resource efficiency and the circular economy through our corporate policies, which set out the framework for the environmental management of our operations and our value chain.

In this regard, the **Corporate Sustainability Policy** sets out the Group's commitment to reducing resource consumption, minimising waste generation, reusing and recycling materials, and integrating the principles of the circular economy into our operations, projects and processes.

Furthermore, the **Integrated Management System Policy** sets out a commitment to the continuous improvement of environmental performance, promoting the efficient use of natural resources, the reduction of waste and the prevention of environmental impacts associated with our activities, in line with the principles of the circular economy.

For its part, the **Procurement Policy** incorporates sustainability and circular economy criteria into the supplier selection and evaluation processes, encouraging the procurement of products and services that reduce resource consumption, optimise the use of materials and prioritise recycled, recyclable or reusable solutions throughout the supply chain.

These policies are reviewed and updated regularly to ensure they remain aligned with the operational, regulatory and environmental context, and form the basis for the ongoing development of initiatives aimed at more efficient and circular resource management.

NEIS E5 | Resource use and circular economy

E5-2 Actions and resources related to resource use and circular economy

At the Lantania Group, we carry out a range of initiatives aimed at the efficient management of resources, waste prevention and the promotion of the circular economy, both on our construction sites and in our industrial, corporate and administrative activities.

Management and recovery of construction and demolition waste

We prioritise the recovery of construction and demolition waste (CDW) as one of the key drivers for moving towards a more efficient and circular approach to resource management. To this end, projects where this applies are subject to a Waste Management Plan, which sets out guidelines for the proper management of waste generated during the execution of the works.

Our operations are aligned with the principle of 'Do No Significant Harm' (DNSH – Do No Significant Harm) established in Commission Delegated Regulation (EU) 2021/2139 on the European Taxonomy, promoting that at least 70% of non-hazardous construction and demolition waste is directed towards reuse, recycling or other forms of recovery, minimising its disposal as far as possible.

In accordance with our technical guidelines on waste management, waste is managed in accordance with the regulations applicable in each country or region, ensuring that it is properly identified, separated, classified, stored and treated by authorised waste management operators.

Traceability and control of waste management

Using a digital platform for traceability and document management, we systematically monitor the management of waste generated on our construction sites, enabling us to analyse trends and set specific targets for waste prevention and minimisation.

Extended producer responsibility

LLantania SAU is registered in the Register of Producers of Electrical and Electronic Equipment (EEE) maintained by the Ministry of Industry and Tourism and has signed a contract to join the Collective Extended Producer Responsibility Scheme for EEE, managed by the Ecoasimelec Foundation (Recyclia), ensuring the proper management of these products at the end of their useful life.

Furthermore, Lantania SAU, Lantania Aguas and TRAVYPSA are listed in the register of product producers and have signed contracts to join Associations for commercial and industrial packaging, promoting the reuse and recycling of packaging, preventing it from ending up in landfill and reducing the consumption of natural resources and associated emissions.

Wooden battens are used to support and stack concrete sleepers and to transport them from the factory to the construction site; 8,734 wooden battens were recovered from the site, amounting to approximately 69,872 tonnes. In addition, 1,220 tonnes of packaging have been managed for reuse (GRG).



NEIS E5 | Resource use and circular economy

Efficient use of resources in construction works and projects

The Group's greatest consumption of resources occurs on construction sites. In this context, we prioritise the reuse of excavated soil and natural materials as a resource for backfilling and site preparation, wherever technically feasible.

Surplus material from excavations is reused for the restoration of degraded areas, the rehabilitation of quarries and mines, the upgrading of roads and other projects, thereby avoiding disposal in landfill. In certain projects, Lantania has also acted as a processor of natural excavated material sourced from other construction sites.

These practices help to reduce the use of virgin raw materials, avoid the exploitation of natural resources, prevent the generation of construction waste and reduce energy and water consumption, CO_2 emissions and associated costs, whilst extending the life cycle of materials.

Examples of such measures:



As part of the T2 Tordesillas project, a total of 40,950 tonnes has been reused to prepare plots in industrial estates 5 and 806 in the municipalities of Villalar de los Comuneros and Tordesillas respectively, and to prepare a plot in industrial estate 1 in Torrecilla de la Abadesa for the Local Agricultural Board of Villavieja del Cerro.

In the SE Casatejada project, surplus soil has been reused to prepare two plots in industrial estate 503 in Navalmoral de la Mata, amounting to 15,627 tonnes.



As part of the T4 Tordesillas project, 600 tonnes of surplus soil have been reused to improve private land.



As part of the project to extend Track 2 at Vic Station (Barcelona), 5,121 tonnes of topsoil have been recovered for agricultural use.

Interventions in industrial activities

Our TRAVYPSA factory works continuously with customers and suppliers to improve reverse logistics for packaging and to reuse and recover waste generated by concrete production.

During the financial year, TRAVYPSA delivered over 954 tonnes of concrete production waste to a materials production plant for crushing and the production of recycled aggregates, which were subsequently used in the manufacture of concrete and gravel.

E5-3 Targets related to resource use and circular economy

At the Lantania Group, **we have not published any external quantitative targets** regarding resource use and the circular economy.

However, as part of our **2025 Strategic Plan,** we have set internal **targets** aimed at improving waste management and moving towards a more circular model. Specifically, we have set ourselves the target of **ensuring that at least 90% of the waste generated is sent for recovery,** prioritising reuse, recycling and other forms of recovery over disposal.

Monitoring of this target is supported by the Group's internal waste management and traceability systems, and forms part of the process of continuously improving our environmental performance. Any external communication of these targets will be assessed as results and applicable benchmarks are finalised.

Reused soil

62,298

Recovery of excavated natural material

E5-4 Resource inflows

Materials used (€) 2025

Cement	1,120,226.92
Steel	5,509,672.24
Aggregates	4,151,809.2
Bituminous mixtures	2,464,380.68
Concrete	13,076,394.53
Ceramics	656,535.39

*Data on raw materials used on site are reported on a monetary basis.



E5-5 Resource outflows

Total weight of waste generated in 2025 (t)

	Waste generated	Waste sent for recycling	Other operations recovery	Waste sent for disposal
Construction and demolition waste (CDW)	33,614	19,007	14,306	301
Non-hazardous waste (NHW)	6,972	6,105	666	201
Hazardous waste (HW)	891.89	13	871	8
Total	41,477	25,124	15,843	511

In 2025, Lantania generated a total of 41,477 tonnes of waste, the most significant of which was construction and demolition waste. Of the 33,614 tonnes of CDW generated, 19,007 tonnes were recovered (through recycling or other means), representing 60.57% of total CDW generation; 14,306 tonnes were sent for pre-treatment prior to recovery or intermediate operations with the final destination being recovery; and 301 tonnes were sent for disposal as they could not be recovered.

In 2024, Lantania reported a total of 1,540,101 tonnes of waste generated across all its activities. Of this amount, 1,538,148 tonnes were construction and demolition waste (CDW), and of this CDW, 1,522,525.48 tonnes were sent for recycling, demonstrating that this type of waste constituted, by far, the largest fraction of the total reported by the company.

However, following further, more thorough analyses and reviews of the reported data, it has been found that the figure initially reported was incorrect. As a result of this verification and adjustment process, it has been determined that the actual total amount of C&D waste sent for recycling is 52,809.10 tonnes, meaning that the total amount of waste generated in 2024 amounted to 70,385 tonnes, and the relevant records and associated documentation have been updated accordingly.

Responsible use of resources in offices

3,288 kg*
paper consumption[1]

* Estimated weight: 5 g per sheet of paper

In our offices, the main areas of resource consumption are linked to administrative tasks, particularly the use of paper. To reduce this impact, we use digitalisation and electronic signature solutions, which enable us to reduce or eliminate the use of paper.

Thanks to these measures, 10,052 documents and 38,961 invoices have been saved, avoiding approximately:

- **626.15 kg** de CO_2
- **1,726.64 kg** of wood
- **1,897,410 litres** of water

1 The paper use figure includes the companies of the Lantania Group, with the exception of Balzola.

4. Governance information

NEIS 2 GOV-1 | The role of the administrative, management and supervisory bodies



At Lantania, **integrity and transparency** are fundamental pillars of our business.

Our commitment to combating corruption and fraud is reflected in a robust crime prevention system and a culture of compliance that is deeply ingrained at every level of the organisation.

Integrity

Transparency

NEIS 2 IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities

Positive impacts of relative importance

An ethical corporate culture aligned with sustainability

The development of an ethical corporate culture aligned with sustainability values has a significant positive impact on Lantania, as it strengthens staff commitment, improves the working environment, attracts and retains talent, and enhances the company's reputation among customers, investors and other stakeholders.

Protection of whistleblowers

The existence of effective mechanisms for the protection of whistleblowers has a significant positive impact by promoting transparency and the early detection of irregularities. Having confidential channels and safeguards against retaliation strengthens the ethical culture, fosters trust among employees and stakeholders, and helps prevent unlawful conduct or behaviour that contravenes corporate values.

Prevention and detection of corruption and bribery

The implementation of programmes for the prevention, detection and training in relation to corruption and bribery has a positive impact by reducing Lantania's exposure to legal and reputational risks. Regular training and the existence of effective internal controls strengthen corporate integrity and enhance competitiveness in highly regulated environments.



Potential negative impacts

Corruption and bribery

Any incidents of corruption or bribery would have a severe negative impact on Lantania, with legal, financial and reputational consequences, potentially leading to penalties, the loss of contracts and a decline in the confidence of customers, investors and society at large, directly affecting the company's sustainability and viability.

NEIS 2 IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities

Opportunities

Strengthening the ethical and organisational culture

Fostering a robust corporate culture that is aligned with ethical and sustainability principles presents an opportunity to strengthen internal cohesion, improve the working environment and bolster relationships with stakeholders, thereby boosting team performance and the organisation's resilience in the face of future challenges.

Improving competitiveness through anti-corruption programmes

The introduction of programmes for the prevention, detection and training in relation to corruption and bribery offers an opportunity to strengthen transparency and business ethics, reduce the risk of sanctions and boost the confidence of customers, investors and public authorities, thereby enhancing competitiveness in tender processes.



Risks

Incidents of corruption and bribery

The occurrence of corruption or bribery poses a critical risk to Lantania, as it may result in financial and criminal penalties, the loss of contracts, exclusion from public tenders, and serious damage to the company's reputation. The lack of effective internal control and oversight mechanisms increases vulnerability to such practices, jeopardising business continuity.

G1-1 | Business Conduct Policies and Corporate Culture

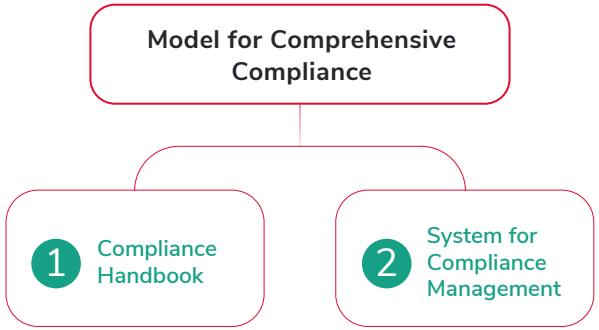
Compliance Management System

At Lantania, we view compliance as a cornerstone of our responsible management. It is the framework that ensures all our activities are conducted in accordance with the principles of **zero tolerance** for non-compliance, strict adherence to current legislation, and alignment with the highest ethical and regulatory standards. This approach forms the basis of our corporate culture, underpinned by transparency, integrity and responsible behaviour.

With this vision in mind, we have developed and implemented a **Comprehensive Compliance Model,** structured around two main pillars:

1. **Compliance Handbook**
   A global strategic framework that is mandatory for all Group companies, adaptable to the specific legal requirements of each country in which we operate.

2. **Compliance Management System**
   A model implemented in Spain **and certified in accordance with ISO 37301,** which ensures the effective prevention, detection, management and response to legal and criminal risks.





Structure of the Compliance Management System

Lantania's Compliance Management System comprises **12 key documents** that set out our compliance governance framework. Among the most significant are:

- Corporate Compliance Policy
- Activity Planning and Improvement Objectives
- Identification of Legal and Criminal Risks 1
- Assessment of Legal and Criminal Risks1
- Handbook on the Prevention of Legal and Criminal Risks 1
- Body responsible for monitoring the operation and compliance with the Model
- Code of Ethics
- Communication Plan
- Internal Reporting System and Whistleblowing Channel. Disciplinary System.
- Training Plan
- Performance Assessment. Compliance Indicators
- Model Validation. Internal Audit

These elements enable the establishment of the necessary mechanisms to ensure the identification, assessment and mitigation of risks; to promote ongoing staff training; to facilitate internal communication; and to ensure the regular review of the system.

1. These documents have not been drawn up for all the companies that make up Lantania.

G1-1 | Business Conduct Policies and Corporate Culture

Business conduct policies and protocols

Lantania's Compliance Management System is implemented through a **set of mandatory corporate policies and protocols,** which set out the standards for responsible business conduct and reinforce Lantania's ethical culture.

Among the most significant in the field of corporate conduct are:

the **Code of Ethics,**
as a common framework

the **Policy on Corporate Compliance**

the **Anti-Corruption Protocol**

the **Anti-Money Laundering and Counter-Terrorist Financing Protocol (AML/CTF)**

Furthermore, Lantania has specific **protocols in place for business partners, suppliers, customers and third parties,** as well as procedures governing verification, confidentiality and the responsible use of resources, which complement the system and ensure its effective implementation in day-to-day operations.

All these policies and protocols apply to **administrators, managers and employees,** as well as to **third parties acting on behalf of or for Lantania,** and form part of the compliance system under the supervision of the **Global Compliance Oversight Body.**

International Compliance



Lantania is firmly committed to excellence in the areas of Ethics, Compliance and Sustainability. For this reason, the **Compliance Handbook** serves as the common framework for all Lantania companies worldwide. It sets out principles, protocols and procedures that ensure ethical, consistent and uniform conduct in any jurisdiction, thereby strengthening the trust of our stakeholders and facilitating global ethical management.

Compliance in Spain

In Spain, Lantania's companies have a **Comprehensive System for the Prevention and Management of Legal and Criminal Risks,** which is fully aligned with the national legal framework and certified to **ISO 37301.** This model ensures the existence of sufficient controls, procedures and supervisory bodies to **prevent offences,** ensure adequate risk management and keep entities **free from criminal liability,** in accordance with Spanish legislation.

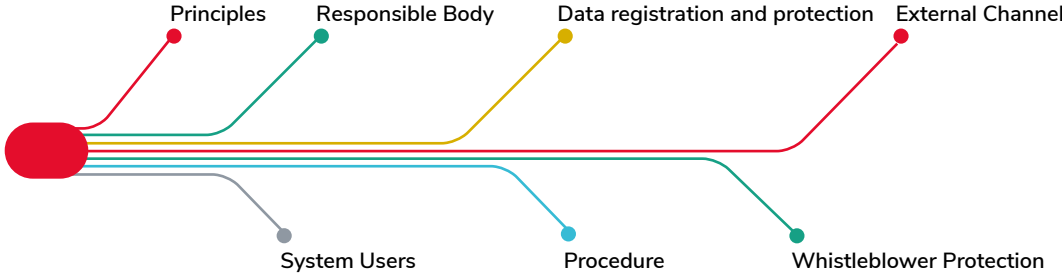
At Lantania, regulatory compliance is a **strategic imperative** that builds trust, protects our intangible assets, strengthens our reputation and ensures the long-term sustainability of the business.

Internal Reporting System and Whistleblowing Channel

Lantania has an **Internal Reporting System and Whistleblowing Channel** that allows potential breaches of the law, the Code of Ethics or the Comprehensive Compliance Model to be reported confidentially and anonymously. The system is open to all staff and related third parties (suppliers, contractors, partners, etc.) and is managed by **the Global Compliance Oversight Body,** with the support of a specialist external firm.

Reports received are recorded, analysed and, where appropriate, investigated in accordance with strict confidentiality criteria, whilst respecting the presumption of innocence and personal data protection. Where breaches are confirmed, the relevant corrective and disciplinary measures are implemented, including, where appropriate, reporting the matter to the competent authorities. The system guarantees protection against retaliation for whistleblowers, in line with Law 2/2023 and ISO 37301,

During financial year 2025, a complaint was received which was the subject of an internal investigation; no evidence of irregularities was found.



G1-2 | Management of relationships with suppliers

In a world that is increasingly aware of environmental and social impacts, the supply chain has become a crucial factor for companies seeking to move towards sustainability. From the sourcing of raw materials to the final delivery of the product or service, the ethical and sustainable management of every step is essential to Lantania's integrity and long-term success.

We recognise that advancing the integration of sustainability criteria into our procurement policies and practices is a fundamental necessity for our business. This initiative is in line with our strategy and purpose. That is why, in 2023, we took a significant step forward by achieving certification to the ISO 20400:2017 standard for sustainable procurement.

This standard is the first of its kind internationally for sustainable procurement. It provides clear guidelines for integrating 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 been able to identify 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 provides for the inclusion of additional criteria on corporate social responsibility and sustainability in our procurement decisions as a company.



Lantania's Procurement Policy, which applies only to Spain, was reviewed and updated in 2025. This policy includes sustainable procurement principles, as well as the sustainability matrix linking 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.



G1-2 | Management of relationships with suppliers

Supplier qualification and approval

At Lantania, we manage the approval and monitoring of our suppliers using a **risk-based model,** which allows us to tailor the level of analysis and control according to each supplier's **criticality, financial volume and exposure to ESG risks.**

This model is based on **two complementary tools:**

1. the **SAP** system
2. an **external evaluation and monitoring platform,**

which enhance transparency and responsible management of our supply chain.

Evaluation and classification of suppliers

All suppliers undergo an **initial assessment,** carried out via the SAP system, through a Preliminary Assessment that analyses general information and specific technical and documentary requirements. As a result of this assessment, suppliers are given an **initial rating from A to D.**

Regardless of any additional tools used, all suppliers undergo a **final assessment,** which determines their **final rating (A–D).**

Suppliers classified in **category D are not permitted to work with Lantania.**



External risk assessment and monitoring platform

For suppliers deemed **strategic** – whether due to the volume of their contracts, the recurring nature of their business, their operational criticality or their risk profile – we use an **external assessment platform** that enables us to carry out a more **comprehensive analysis and continuously monitor risks**.

This platform does not assign A–D ratings but acts as a **tool to support risk management in the supply chain** by means of a **structured and comprehensive questionnaire** based on verifiable information.

The sustainability-related questions are **aligned with the European Sustainability Disclosure Standards (ESRS),** ensuring that the process is consistent with the requirements of the CSRD and with our ESG due diligence approach.

Areas assessed

The questionnaire on the external platform enables suppliers to be assessed in the following areas, amongst others:

- General and financial information
- Regulatory compliance
- Environment
- Social aspects
- Corporate governance
- Operations and business continuity
- Cybersecurity
- Tax obligations

G1-2 | Management of relationships with suppliers

Monitoring of external risks

In addition, the platform includes a monitoring dashboard that displays aggregate indicators and alerts, as well as the supplier's exposure to external risks, including:

- **Geopolitical risks,** depending on the countries or regions in which the supplier operates.
- **Risks associated with natural disasters,** identified - using geolocation tools and risk maps.

This system enables us to **anticipate and prioritise risks,** strengthen the monitoring of key suppliers and support responsible decision-making throughout our supply chain.



A focus on continuous improvement

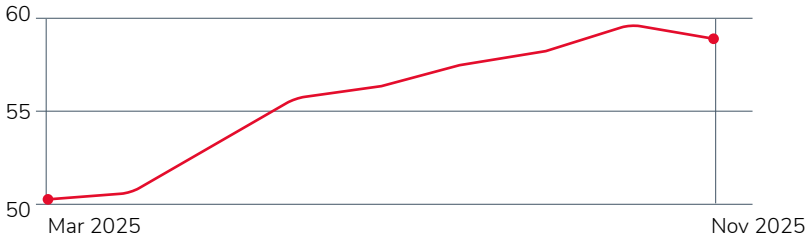
Through this model, at Lantania we promote a **responsible and resilient supply chain that is aligned with our commitments to sustainability, ethics and transparency,** progressively strengthening the integration of ESG criteria into our supplier selection, assessment and monitoring processes.

ESG assessment of strategic suppliers

Trends in the ESG performance of strategic suppliers

Overall ESG score an evolution

Average ESG Rating
58.86



Sectoral breakdown of suppliers evaluated

Overall ESG assessment and suppliers analysed

Total number of suppliers assessed
205

Suppliers with an ESG Rating
96%

Suppliers with a genuine ESG score
51%

ESG assessment coverage for strategic suppliers



- Infrastructure
- Professional Services
- Manufacturing
- Energy, Water and Waste

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

G1-2 | Management of relationships with suppliers

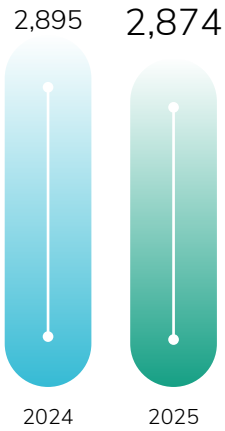
Local Purchases

As part of our Procurement Policy, we encourage the use of local suppliers as part of our commitment to the economic development of the regions in which we operate and to reducing the environmental impacts associated with transport. In certain supply categories, we prioritise local procurement based on criteria of operational efficiency, availability and sustainability.

92.94%
of suppliers are local



Supply chain evolution



205
SUPPLIERS APPROVED on the external platform

G1-3 | Prevention and detection of corruption and bribery

Lantania has implemented specific measures for the **prevention, detection and response** to corruption, bribery and money laundering, as set out in the **Anti-Corruption Protocol** and the **Anti-Money Laundering and Counter-Terrorist Financing Protocol (AML/CTF),** both of which form part of its Compliance Management System.

Measures to prevent corruption and bribery

PIt is expressly prohibited to **offer, promise, solicit or accept bribes,** undue favours or benefits of any kind, whether in the public or private sector.

Prohibition of **facilitation payments,** regardless of local practices.

Specific rules on **gifts, invitations, business favours, sponsorships and donations,** restricting them to cases that are reasonable, proportionate and have been authorised in advance.

Prohibition of **cash payments,** illegal commissions or hidden benefits.

Strict regulation of **dealings with public officials and employees,** ensuring transparency, the traceability of communications and the absence of conflicts of interest.

Due diligence requirements when engaging intermediaries, advisers and collaborators, assessing their integrity, reputation and the reasonableness of the fees.

Prohibition of **corrupt business practices, influence peddling and the illegal financing of political parties.**

Measures to prevent and detect money laundering and the financing of terrorism

Implementation of **initial due diligence measures** to identify and verify customers, suppliers and third parties before entering into business relationships.

Implementation of **KYC & KYS**[1] procedures, including: identification of the **ultimate beneficial owner,** where applicable.

Retention of supporting documentation for a period of at least ten years.

Monitoring of transactions and operations to identify unusual, inconsistent or economically unjustified transactions.

Enhanced identification and analysis of transactions linked to **opaque structures, tax havens or non-standard counterparties.**

Obligation to **report internally** to the Global Compliance Oversight Body and, where appropriate, to the **competent authorities.**

Obligation to refrain from carrying out transactions where there are reasonable grounds to suspect money laundering or terrorist financing.

Common control and response measures

The existence of an **internal reporting system and whistleblowing channel,** accessible to employees and third parties, which allows for the confidential and, where appropriate, anonymous reporting of potential irregularities.

Mandatory compliance training for directors, managers and staff, covering specific topics such as anti-corruption and AML/CFT.

Disciplinary measures applicable in the event of a breach of internal rules or applicable legislation.

Ongoing monitoring of the system by the Global Compliance Oversight Body, and review and continuous improvement processes in accordance with ISO 37301.

1. Know your client / Know your supplier.



G1-4 | Incidents of corruption or bribery

During the reporting period, **Lantania has not recorded or confirmed any incidents of corruption or bribery,** either in the public or private sector, nor has it received any related reports via its Internal Reporting System and Whistleblowing Channel.

G1-5 | Political influence and lobbying activities

Lantania **does not engage in political lobbying or advocacy,** nor does it participate, either directly or indirectly, in the funding of political parties, federations, coalitions or voter groups. Furthermore, Lantania does not make donations or contributions to organisations or events of a political nature. These practices are expressly prohibited in the Code of Ethics and in the Compliance protocols, and compliance with them is monitored by the Global Compliance Oversight Body.

5. Annexes

Annex I.
Additional information in accordance with Law 11/2018

Annex II.
Quantitative Indicators

Annex III.
Traceability

Annex IV.
Contact Information



Anexo I. Additional information in accordance with Law 11/2018

Donations and sponsorships

Lantania's various business lines, which focus on infrastructure, water and energy, have a direct impact on the regions where its projects are carried out, helping to improve infrastructure and the quality of life for local communities. Furthermore, wherever possible, Lantania promotes local employment by directly hiring staff and collaborating with local businesses within its supply chain,

As part of its social commitment, Lantania promotes charitable and community initiatives aimed at social welfare and supporting vulnerable groups. Among the initiatives carried out during the financial year, the following stand out:

Cruz Roja

Blood donation campaign in partnership with the Red Cross

Twenty people took part, 13 of whom made actual donations, potentially helping to improve the health of 39 beneficiaries.

Operation Kilo

A charity initiative through which €533 was raised via voluntary donations made on the website, equivalent to 479.70 kg of food for people in need.

In addition, during the financial year, various donations and financial contributions were made to sports organisations and foundations, aimed at supporting social and educational initiatives and the promotion of sport, including:

Club Deportivo Elemental P.L.R.M	Fundación Conexus	Fundación IESE	Fundación Socitas Talentum
1,500 €	7,000 €	25,000 €	2,690 €

In the sporting arena, Lantania undertakes sponsorship initiatives aligned with the values of innovation, hard work and sustainability. A key example is its support for **Team Dakar** Galicia, which competed in the 2026 Dakar Rally in the Mission 1000 category, designed for vehicles with alternative propulsion systems. The team competed with high-performance, 100% electric motorcycles, helping to drive technological innovation and low-emission mobility in one of the most demanding environments in motorsport. This category, part of the Dakar Future programme, acts as a laboratory for sustainable mobility by assessing the reliability, range and performance of alternative energy technologies under extreme conditions.

Furthermore, during the financial year, a sponsorship agreement was formalised with the **Fregenal Güímar Wrestling Club,** contributing to the development of local sport and the promotion of healthy lifestyles through collaboration with grassroots sports organisations.

All donations, sponsorships and contributions made by the Group are governed by the provisions of Lantania's Anti-Corruption Protocol and Compliance Management System, ensuring transparency, traceability and alignment with the company's ethical principles.

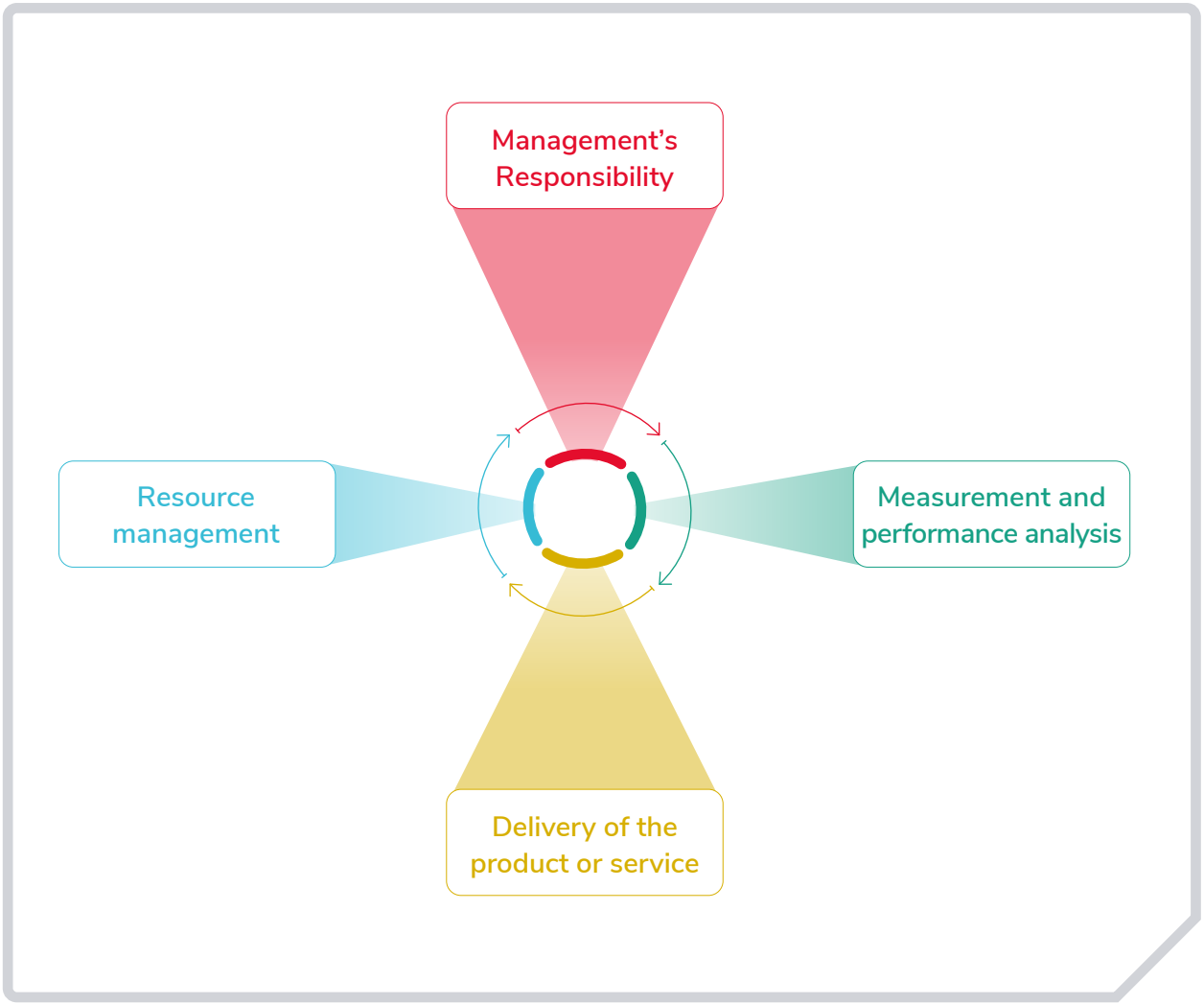


Anexo I. Additional information in accordance with Law 11/2018

Quality management

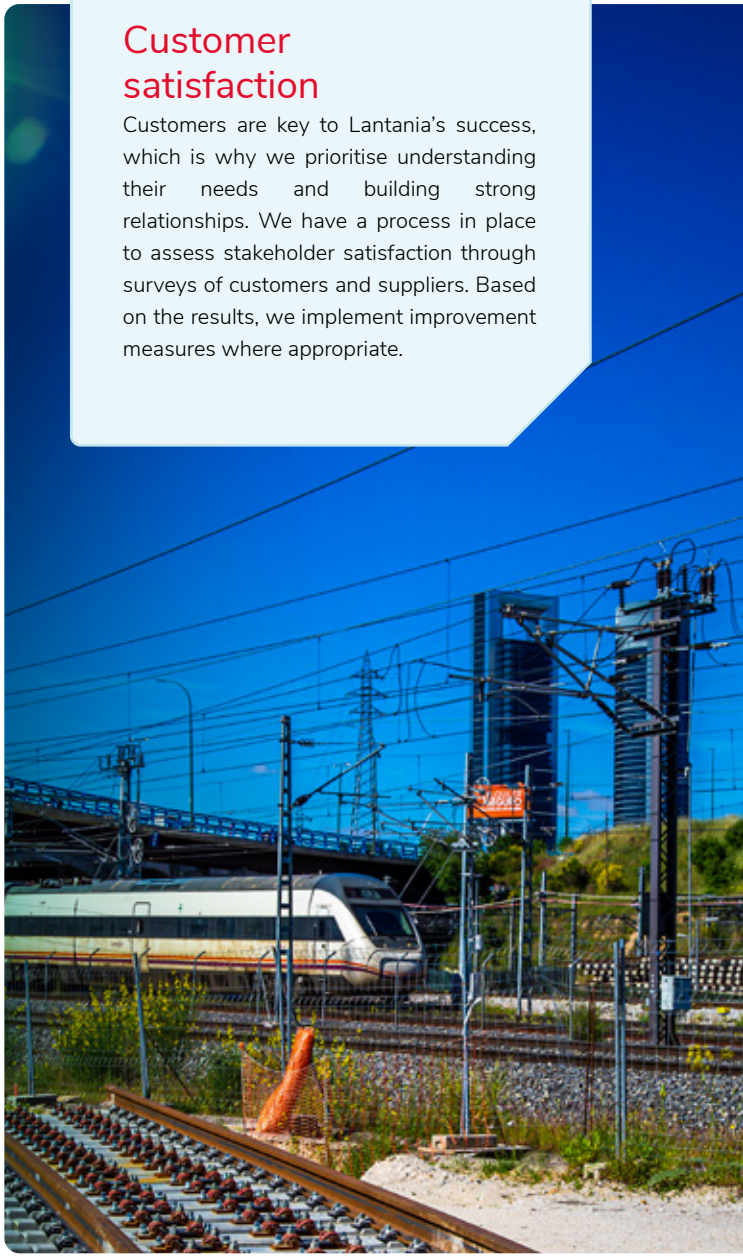
Through our Integrated Management System, we comply with the UNE EN ISO 9001:2015 standard. This standard, which relates to the Quality Management System, enables us to improve our products and services, as well as to identify and meet future needs and expectations.

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 undergo an annual external audit conducted by an independent body.



Customer satisfaction

Customers are key to Lantania's success, which is why we prioritise understanding their needs and building strong relationships. We have a process in place to assess stakeholder satisfaction through surveys of customers and suppliers. Based on the results, we implement improvement measures where appropriate.



Anexo I. Additional information in accordance with Law 11/2018

Methodology for analysing customer satisfaction

Senior management and those responsible for the Integrated Management System define the methodology for assessing stakeholder satisfaction, which includes preparation, implementation, decision-making and follow-up phases. The assessment is carried out using questionnaires tailored to each business area, comprising multiple-choice questions and at least one open-ended question, and these are distributed via digital tools or email.

Satisfaction levels are measured on a scale of 1 to 4. The findings of the analysis, together with any issues or suggestions, may lead to improvement measures, which are approved by management after assessing their feasibility and assigning those responsible for implementation. A satisfaction report is produced annually and submitted to management and the relevant departments

Customer satisfaction rating

★★★★½ 3.59

Supplier and contractor satisfaction

★★★★½ 3.65

Complaints system

Our goal at Lantania is to meet the needs and expectations of our stakeholders, with a particular focus on customer satisfaction when delivering our services. To achieve this, we consider it essential to maintain regular contact with all the company's stakeholders, using a variety of communication channels:

Submitting the official Lantania complaints and suggestions form at any of the organisation's centres or construction sites.

Making a phone call to:
910 35 35 86

Email:
quejas.y.sugerencias@lantania.com

Via web:
www.lantania.com

Social media:
Twitter y LinkedIn

These complaints are treated and managed as "non-conformities", in accordance with the guidelines set out in the procedure for managing non-conformities and corrective actions.

Under no circumstances will personal attacks, value judgements or other unsubstantiated claims be accepted; the personal and professional dignity of all company member must always be respected. Complaints that do not comply with these regulations will be immediately dismissed and will not be processed.

During 2025, no complaints were received through any of the channels provided by the company.



Anexo I. Additional information in accordance with Law 11/2018

Cybersecurity

Cybersecurity is a key pillar of Lantania's Sustainability Plan, reinforcing the company's commitment to data protection and business ethics. Set out below are the main measures implemented to ensure the security, integrity and confidentiality of information, in line with the organisation's sustainability values.

During financial year 2025, Lantania made progress in strengthening its information security framework by preparing for the implementation of the National Security Scheme (ENS- Esquema Nacional de Seguridad) and the ISO 27001 standard, the international benchmark for information security management systems. These measures have included analysis, policy definition and the progressive adaptation of internal processes and controls, with the aim of strengthening information protection, improving the management of technological risks and ensuring a governance framework aligned with best practices in cybersecurity.

Strategic Cybersecurity Objectives

The measures taken aim to:

Protecting information

To safeguard the integrity, confidentiality and availability of internal and third-party data.

Raising awareness and training the team

To promote awareness and training among employees in order to minimise risks associated with human error.

Respond and recover quickly

To have automated detection and response systems that enable incidents to be managed swiftly and efficiently.



Technological Innovation for Data Protection

Lantania ensures the security of your infrastructure through state-of-the-art technological solutions, constantly adapting to new threats in order to protect both your systems and the information you manage.

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 into practical modules that include:



Security when using email, passwords and accounts.

Best practice for websites and social media.

Protection of devices and personal data.

Throughout the course, **assessments and practical exercises are incorporated into the modules themselves,** with the aim of reinforcing learning and assessing participants' understanding of the content.

Anexo I. Additional information in accordance with Law 11/2018

Incident Reporting System

Lantania has a range of confidential and accessible internal channels through which incidents or potential irregularities relating to information security can be reported.

On the one hand, through the Internal Information System and Whistleblowing Channel, any employee or third party can confidentially report potential breaches of regulations or conduct contrary to the Code of Ethics, including those that may affect the security of systems or the protection of information.

Furthermore, for the management of technical or cybersecurity issues, employees have access to the IT Service Desk, through which they can report IT problems, vulnerabilities or incidents relating to corporate systems and devices. This channel enables rapid assessment and resolution by the IT team, thereby reducing the impact of any risks identified.

Contingency and Resilience Plan

To manage potential incidents relating to systems and IT infrastructure, the company has a contingency plan that includes disaster recovery measures. This plan sets out the technical procedures required to restore critical systems and services in the event of incidents, minimising disruptions and ensuring the availability of information and corporate platforms.

This plan focuses specifically on the continuity of information systems and IT services, enabling a rapid response to incidents that may affect the organisation's digital operations.

Environmental management

We work every day to make the best business decisions, whilst remaining firmly committed to respecting the environment. Within the framework of our Integrated Management System in accordance with the UNE-EN ISO 14001 and UNE-EN ISO 50001 standards, we identify the risks and potential impacts arising from our activities, in accordance with legal requirements, Lantania's requirements and customer requirements, and we take the necessary measures to promote pollution prevention and ensure the protection of the environment.

ISO 14001

ISO 50001

During financial year 2025, two complaints were received regarding noise disturbance caused by night-time work on a railway construction site in the province of Palencia.

Lantania has investigated the matter and is continuing to strengthen its planning and coordination procedures with local authorities, with the aim of preventing any impact on nearby communities and ensuring compliance with the relevant regulations.

Environmental expenditure and investment

During the financial year, the Group has allocated financial and human resources to the prevention and mitigation of environmental risks associated with its operations, as well as to the continuous improvement of its environmental performance.

These resources have been directed primarily towards:

1. The gradual replacement of the fleet and machinery with more energy-efficient solutions.
2. The implementation of energy efficiency measures in facilities and operational processes.
3. The development of innovation and R&D&I projects aimed at reducing environmental impact and improving the sustainability of operations.
4. The maintenance and certification of environmental and energy management systems (ISO 14001, ISO 50001 and other relevant certifications).
5. Other measures aimed at protecting the environment and preventing environmental risks.

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, with a cover of 10 million euros.

Anexo I. Additional information in accordance with Law 11/2018

Water consumption and management

Water usage is of great importance in our operations. Our water comes from surface and groundwater sources, as well as from the municipal water supply networks. In all cases, we hold the necessary permits to use this scarce resource.

At Lantania, we are committed to innovative solutions for the management of **the entire water cycle,** integrating advanced technologies to ensure the efficient and sustainable use of this resource.

One of our key commitments is the development of **desalination plants,** which are essential for ensuring access to water in regions suffering from water scarcity.

As part of our commitment to innovation, we **continuously monitor new desalination technologies,** exploring ways to improve brine recovery and integrate renewable energy sources. These initiatives reinforce our commitment to sustainability and enable us to move towards more efficient and environmentally responsible solutions.

In addition, we are working to optimise industrial water treatment, promoting the use of advanced technologies to reduce environmental impact.

At Lantania, we continue to drive forward innovative solutions to tackle water-related challenges and ensure a more sustainable, efficient and resilient future for everyone.

Water consumption

QUANTITY (m3)

Mains water
27,982

Groundwater extraction
40,638.5

Water from surface runoff
651,661

Water from tanker
3,599

TOTAL
721,545.5

The calculation of water consumption includes the offices of Grupo Lantania + Lantania SAU, Lantania Aguas (Spain), Travypsa, Balzola, DSV Empresa Constructora y Ferroviaria, Indania and Lantania Aguas for Desalination Company, as well as data from projects currently under construction. In the case of Obras y Proyectos Gestilar, data for three construction sites have been included, although four invoices are still outstanding. Similarly, for two Lantania SAU construction sites, the final consumption invoice is still missing.

Travypsa's figures include both water consumption from its own well (5,649 m³) and water from the public supply (457 m³). Meanwhile, DSV and Indania do not record their own water consumption, as this is included in their office rental contracts. Similarly, the Lantania Aguas office in Colombia does not have water consumption data.



Anexo I. Additional information in accordance with Law 11/2018

Protection of biodiversity

At Lantania, we are firmly committed to the conservation of our natural heritage and biodiversity, viewing this as a key consideration at every stage of our projects. To ensure we uphold this commitment, we adhere to the **Do No Significant Harm (DNSH) Principle regarding the protection and restoration of biodiversity and ecosystems,** applying a rigorous approach to environmental monitoring and oversight.

Through our **Integrated Management System,** we incorporate into our operations the preventive measures set out in the **Environmental Impact Statements** and the relevant environmental permits. 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 a **comprehensive assessment of biodiversity** through Environmental Protection and Integration Programmes (PPIs), which are conducted on a regular basis to evaluate the state of ecosystems and ensure compliance with environmental requirements in all our operations. Our aim is not only to reduce our environmental impact, but also to **strive to mitigate it wherever possible,** actively contributing to the protection and restoration of the natural environments in which we operate.

In this regard, we have joined the **Spanish Business and Biodiversity Initiative** (IEEB – Inciativa Española Empresa y Biodiversidad), a voluntary initiative aimed at promoting the integration of biodiversity into business strategy, helping companies to implement responsible and environmentally sustainable practices. This commitment demonstrates our dedication to the protection and conservation of biodiversity in our operations, with a priority in the development of our activities being to reconcile our operations with the preservation of ecological balance.

By 2025, some of our projects will be located in sites that may affect protected areas.

Projects located within protected areas

Protection Types	2024	2025	Location
Special Protection Area for Birds (SPA)	2	2	Ávila, Castellón
Natura 2000 Network (Special Area of Conservation (SAC))	2	2	Ávila, Madrid
Important Bird Areas (IBAs)	3	4	Cáceres, Valladolid
Site of Community Importance (SCI)	1	1	Castellón
Protected Natural Areas	1	1	Ávila
Habitats of Community Interest (HCI)	-	1	Cáceres
List of Wild Species Under Special Protection (LESRPE)	1	1	Madrid
Historical Heritage	3	3	Madrid, Castellón, Sevilla
Livestock route	6	8	Madrid, Palencia, Ávila, Córdoba, Castellón, Sevilla, Alicante
Protected Flora	1	1	Ávila



Anexo I. Additional information in accordance with Law 11/2018

Tax information



		2021	2022	2023	2024	2025
SPAIN	Profits	3,473,639	1,625,101	6,691,804	3,770,597	-2,734
	Income taxes paid	-31,469.00	1,556.19	1,160,695	-1,805,470	592
	Grants received	0	0			
POLAND	Profits	805,157	-5,062,581	1,453,238	1,460,486	1,215
	Income taxes paid	-26,157	-1,320,438	247,881	-326,881	0
	Grants received	0	0			
PORTUGAL (BRANCH + SUBSIDIARY LANTANIA, SAU)	Profits	13,529	-3,981,899	380,700	64,216	13
	Income taxes paid	5,880	-1,015,943	0	-7,587	10
	Grants received	0				
COLOMBIA	Profits	28,486	-482,678	31,911	-69,766	20
	Income taxes paid	7,122	-120,594	0	-1,088	0
	Grants received	0	0			
SAUDI ARABIA	Profits	28,486	-482,678	-5,437,241	-2,803,714	3,395
	Income taxes paid	7,122	-120,594	0	0	0
	Grants received	0	0			

Annex II. Quantitative Indicators

Human Resources

Number of employees by gender and country

Country	Men	Women	Total
Spain	662	152	814
Poland	70	46	116
Arabia	44	6	50
Colombia	14	3	17
Portugal	4		4
Italy	1		1
Total	**795**	**207**	**1,002**

Number of employees by age

Age range	2025
Under 35	221
35 to 50	406
Over 50	375
Total	**1,002**

Number of employees by professional category

Professional category	2025
1. Higher graduates	249
2. Middles graduates	236
3. Heads of admin. and site	32
4. Managers	93
5. Admin. staff	99
6. Junior staff	8
7. Admin. assistants	41
8. 1st & 2nd officer trade	216
9. 3rd officer, spec. labourer	28
Total	**1,002**

Number of employees by gender and nationality

Country	Men	Women	Total
Germany			
Arabia	44	6	50
Algeria	1		1
Argentina	2		2
Bolivia (Plurinational State of)			
Brasil	1		1
Bulgaria		1	1
Chile	1	1	2
Colombia	19	4	23
Ecuador	4		4
Spain	609	143	752
France	1		1
Honduras		1	1
Italy	2	1	3
Morocco	5		5
Mexico		1	1
Nigeria	1		1
New Zeeland	1		1
Peru	18		18
Poland	70	47	117
Portugal	6		6
Dominican Republic			
Rumania	5	1	6
Ukraine	2		2
Uruguay		1	1
Venezuela (Bolivarian Republic of)	3		3
TOTAL	**795**	**207**	**1,002**

Number of employees by gender

Gender	2024	2025
Men	722	795
Women	177	207
Total	**899**	**1,002**

Number of employees by type of contract and working hours

Type of contract/type of working hours	Full Day	Part-time	Total
Permanent	921	16	937
Fixed term	64	1	65
Total	**985**	**17**	**1,002**

Number of employees by type of contact broken down by gender and region

Type of contract	Permanent		Total Permanent	Temporary		Total Temporary	Total
Countries / Gender	Men	Women		Men	Women		
Spain	633	144	777	29	8	37	814
Poland	69	44	113	1	2	3	116
Colombia	10	3	13	4		4	17
Arabia	29	4	33	15	2	17	50
Portugal				4		4	4
Italy	1		1				1
Total	**742**	**195**	**937**	**53**	**12**	**65**	**1,002**

Number of employees and type of working hours, broken down by gender and region

Type of workday	Full time		Total full time	Part time		Total part time	Total
Countries / Gender	Men	Women		Men	Women		
Spain	656	140	796	6	12	18	814
Poland	70	46	116				116
Colombia	14	3	17				17
Arabia	44	6	50				50
Portugal							
Italy	5		5				5
Total	**789**	**195**	**984**	**6**	**12**	**18**	**1,002**

Annex II. Quantitative Indicators

Annual average of permanent and fixed-term contracts by gender, age and occupational category

Type of working day	Full day		Total Full day	Part-time		Total Part-time	Total
Professional category / Age	Men	Women	Men	Women	Mujer		
1. Higher graduates	**174**	**60**	**234**	**10**	**3**	**13**	**247**
Over 50	66	13	79	2		2	81
35 to 50	79	33	112	4		4	116
Under 35	29	14	43	4	3	7	50
2. Middle graduates	**153**	**74**	**227**	**8**	**2**	**10**	**237**
Over 50	58	8	66	1		1	67
35 to 50	51	32	83	3	1	4	87
Under 35	44	34	78	4	1	5	83
3. Heads of admin. and site	**29**	**4**	**33**				**33**
Over 50	17		17				17
35 to 50	10	3	13				13
Under 35	2	1	3				3
4. Managers	**86**	**5**	**91**	**1**	**1**	**2**	**93**
Over 50	53	1	54	1		1	55
35 to 50	24	3	27		1	1	28
Under 35	9	1	10				10
5. Administrative staff	**70**	**26**	**96**	**3**	**1**	**4**	**100**
Over 50	34	10	44	1		1	45
35 to 50	29	13	42				42
Under 35	7	3	10	2	1	3	13
6. Junior staff	**6**		**6**	**1**		**1**	**7**
Over 50	3		3				3
35 to 50	1		1	1		1	2
Under 35	2		2				2
7. Admin. assistants	**14**	**20**	**34**	**2**	**3**	**5**	**39**
Over 50	2	6	8	1	1	2	10
35 to 50	6	10	16	1		1	17
Under 35	6	4	10		2	2	12
8. 1st & 2nd officer, trade	**190**	**3**	**193**	**24**	**1**	**25**	**218**
Over 50	82		82	2		2	84
35 to 50	86	1	87	11	1	12	99
Under 35	22	2	24	11		11	35
9. 3rd officer, spec. labourer	**20**	**3**	**23**	**4**	**1**	**5**	**28**
Over 50	8	1	9	2		2	11
35 to 50	5	1	6	1		1	7
Under 35	7	1	8	1	1	2	10
Total	**742**	**195**	**937**	**53**	**12**	**65**	**1,002**

Annual average number of full-time and part-time working days by gender, age and occupational category

Type of working day	Full day		Total Full day	Part-time		Total Part-time	Total
Professional category / Age	Men	Women	Men	Women	Mujer		
1. Higher graduates	**188**	**57**	**245**		**5**	**5**	**250**
Over 50	68	12	80		1	1	81
35 to 50	84	28	112		4	4	116
Under 35	36	17	53				53
2. Middle graduates	**162**	**70**	**232**		**5**	**5**	**237**
Over 50	60	7	67				67
35 to 50	54	30	84		4	4	88
Under 35	48	33	81		1	1	82
3. Heads of admin. and site	**26**	**5**	**31**	**2**		**2**	**33**
Over 50	15		15	1		1	16
35 to 50	10	4	14				14
Under 35	1	1	2	1		1	3
4. Managers	**86**	**6**	**92**				**92**
Over 50	54	1	55				55
35 to 50	24	4	28				28
Under 35	8	1	9				9
5. Administrative staff	**72**	**26**	**98**	**1**	**1**	**2**	**100**
Over 50	35	8	43		1	1	44
35 to 50	29	14	43				43
Under 35	8	4	12	1		1	13
6. Junior staff	**7**		**7**				**7**
Over 50	3		3				3
35 to 50	2		2				2
Under 35	2		2				2
7. Admin. assistants	**15**	**22**	**37**	**1**		**1**	**38**
Over 50	3	7	10				10
35 to 50	6	9	15	1		1	16
Under 35	6	6	12				12
8. 1st & 2nd officer, trade	**211**	**4**	**215**	**1**		**1**	**216**
Over 50	83		83	1		1	84
35 to 50	96	2	98				98
Under 35	32	2	34				34
9. 3rd officer, spec. labourer	**23**	**5**	**28**				**28**
Over 50	10	1	11				11
35 to 50	5	1	6				6
Under 35	8	3	11				11
Total	**790**	**196**	**986**	**5**	**11**	**16**	**1,002**

Annex II. Quantitative Indicators

Remunerations

Average pay broken down by gender

Gender	Spain (Eur)	Arabia (Sar)	Colombia (Cop)	Poland (Pln)	Portugal (Eur)	Italy (Eur)
Men	41,859	272,464	27,374,949	177,304	25,070	40,000
Women	38,794	134,571	30,006,925	122,045		40,790

Average pay broken down by age

Age	Spain (Eur)	Arabia (Sar)	Colombia (Cop)	Poland (Pln)	Portugal (Eur)	Italy (Eur)
Over 50	46,331	522,000	17,560,000	223,247	28,000	
35 to 50	39,990	263,977	34,055,752	174,281	22,140	36,667
Under 35	33,273	198,771	24,721,206	116,574		51,580

Average pay broken down by professional category

	Spain (Eur)		Arabia (Sar)		Colombia (Cop)		Poland (Pln)		Portugal (Eur)		Italy (Eur)	
Professional category	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
1. Higher graduates	71,789	50,587	398,091	421,200	43,550,000	48,100,000	238,313	174,713				
2. Middles graduates	49,969	39,295	190,095	108,000	53,950,000		138,714	100,763	26,160		40,000	40,790
3. Heads of admin. and site	46,818	33,263			56,550,000							
4. Managers	40,011	29,334							28,000			
5. Admin. staff	32,524	30,696			20,800,000	16,192,313	154,533	110,571				
6. Junior staff	33,482	28,000							18,120			
7. Admin. assistants	27,616	27,355	42,000	56,400	19,500,000	21,450,000	84,000	111,880	28,000			
8. 1st & 2nd officer trade	24,049	16,128	88,800	84,000	21,709,541		144,000					
9. 3rd officer, spec. labourer	20,122	19,844										
Total	**41,859**	**38,794**	**272,464**	**134,571**	**27,374,949**	**30,006,925**	**177,304**	**122,045**	**25,070**		**40,000**	**40,790**

Annex II. Quantitative Indicators

Onboarding and offboarding

	Onboarding 2025			Offboarding 2025			Redundancies 2025		
Professional category / Age	Men	Women	Total	Men	Women	Total	Men	Women	Total
1. Higher graduates	**73**	**15**	**88**	**39**	**12**	**51**	**4**	**2**	**6**
Over 50	11	1	12	12	3	15	3	1	4
35 to 50	38	6	44	19	6	25	1		1
Under 35	24	8	32	8	3	11		1	1
2. Middles graduates	**61**	**28**	**89**	**47**	**16**	**63**	**3**		**3**
Over 50	12	2	14	14	2	16			
35 to 50	23	10	33	21	6	27	3		3
Under 35	26	16	42	12	8	20			
3. Heads of admin. and site	**11**	**5**	**16**	**7**		**7**			
Over 50	4	1	5	5		5			
35 to 50	5	3	8	2		2			
Under 35	2	1	3						
4. Managers	**16**	**1**	**17**	**24**	**2**	**26**	**4**		**4**
Over 50	8		8	17	1	18	2		2
35 to 50	7		7	7	1	8	2		2
Under 35	1	1	2						
5. Admin. staff	**29**	**8**	**37**	**18**	**7**	**25**	**2**	**1**	**3**
Over 50	9	2	11	10	3	13	2		2
35 to 50	14	3	17	7	2	9			
Under 35	6	3	9	1	2	3		1	1
6. Junior staff	**1**	**1**	**2**	**2**		**2**			
Over 50									
35 to 50	1	1	2	1		1			
Under 35				1		1			
7. Admin. assistants	**16**	**9**	**25**	**3**	**3**	**6**	**1**	**2**	**3**
Over 50		1	1						
35 to 50	7	6	13	2	2	4	1	1	2
Under 35	9	2	11	1	1	2		1	1
8. 1st & 2nd officer trade	**54**	**3**	**57**	**55**	**1**	**56**	**8**		**8**
Over 50	10		10	15		15	3		3
35 to 50	31	2	33	28	1	29	4		4
Under 35	13	1	14	12		12	1		1
9. 3rd officer, spec. labourer	**8**	**3**	**11**	**10**		**10**	**2**		**2**
Over 50	3		3	5		5	1		1
35 to 50	1		1	2		2	1		1
Menos de 35 años	4	3	7	3		3			
Total	**269**	**73**	**342**	**205**	**41**	**246**	**24**	**5**	**29**

Turnover Rate

	Total
Onboarding	342
Offboarding	246
Average consolidated workforce	1,002
	29.34%

Return rate after maternity/ paternity leave**

Gender	Active	Leave	Total
Men	10		10
Women	3		3
Total	**13**		**13**

Number of maternity/paternity leave entitlements in Spain*

Gender	Maternity	Paternity	Total
Men		12	12
Women	4		4
Total	**4**	**12**	**16**

* Data for Obras y Proyectos Gestilar S.L. is not included.

Annex II. Quantitative Indicators

Health and Safety*

LANTANIA S.A.U.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from a work-related injury	0.00	0.00	0%
Incidence rate of deaths resulting from work-related injuries	0.00	0.00	0%
Number of people injured in serious workplace accidents	1.00	0.00	-100%
Number of people injured in reportable workplace accidents resulting in SICK LEAVE	11.00	26.00	136%
Number of people injured in reportable workplace accidents not resulting in SICK LEAVE	24.00	12.00	-50%
The number of hours worked	886,864.00	918,016.00	4%
Recordable occupational accident frequency rate	11.28	20.70	

Types of the most significant accidents

Types of accidents resulting in sick leave

	2024		2025	
Description	N- of cases	%	N- of cases	%
Overexertion	5	45%	7	27%
Impact with a stationary object whilst the worker is in motion	0		3	12%
Bruises and cuts caused by objects or tools	0		3	12%
Impacts and contact with moving parts of the machine	0			
Road Accidents – Collisions with Vehicles	2	18%	7	27%
Stepping on objects	1	9%	1	4%
Falls from different heights	1	9%	1	4%
Falls on the same level	0		2	8%
Impact or collision with a moving object; impact with tools	1	9%		
Falling objects	1	9%		
Cuts	0			
Getting trapped between or by objects	0		1	4%
Exposure to radiation	0			
Another contact not covered by this classification	0		1	4%

Absenteeism

	2024	2025
Common Illness	46,144	46,823
Occupational Injury	4,288	8,989
Hours of absenteeism	50,432	55,811

Work-related ailments and illnesses

We have had no work-related deaths or cases of illness among our staff during financial year 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	11.0	0.0	11.0	25.0	1.0	26.0	127%	0	136%
Incidence Index[1]	2,659.6	0.0	2,272.7	4,750.0	0.0	4,072.9	79%	0	-39%
Frequency Index[2]	15.3	0.0	11.3	27.4	0.0	20.7	79%	0	-39%
Recording Index[3]	0.4	0.0	0.3	1.4	0.0	1.1	290%	0	-28%

[1] Incidence Index (Number of occupational accidents/ Nº Workers x 100.000)
[2] Frequency Index (Number of occupational accidents / Number of worked hours x 1.000.000)
[3] Recording Index: (Number of lost working days/ number of worked hours x 1.000)

Types of the most significant accidents

Types of accidents not resulting in sick leave

	2024		2025	
Description	N- of cases	%	N- of cases	%
Overexertion	7		4	33%
Impact with a stationary object whilst the worker is in motion				
Bruises and cuts caused by objects or tools	1		1	8%
Impacts and contact with moving parts of the machine			1	8%
Projection of fragments or particles	9			
Road Accidents – Collisions with Vehicles			2	17%
Stepping on objects	1			
Falls from different heights	2			
Falls on the same level	1		3	25%
Impact or collision with a moving object; impact with tools				
Falling objects				
Cuts				
Getting trapped between or by objects			1	8%
Exposure to radiation	1			
Caused by living beings	1			
Another contact not covered by this classification	1			

Annex II. Quantitative Indicators

GRUPO LANTANIA S.A.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident	0	0	0%
Incidence rate of deaths resulting from work-related injuries	0	0	0%
Number of people injured in serious workplace accidents	0	0	0%
Number of people injured in reportable workplace accidents resulting in sick leave	0	0	0%
Number of people injured in reportable workplace accidents who have not taken sick leave	0	0	0%
Number of recordable work-related injuries NOT resulting in sick leave	0	0	0%
The number of hours worked	78,096	74,896	-4%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	0	0.00%	0	0.00%
Impact with a stationary object whilst the worker is in motion	0	0.00%	0	0.00%
Impact or collision with a moving object	0	0.00%	0	0.00%
Cuts	0	0.00%	0	0.00%
Traps	0	0.00%	0	0.00%
On the way to work	0	0.00%	0	0.00%
Another contact not covered by this classification	0	0.00%	0	0.00%

Work-related ailments and illnesses

We have had no work-related deaths or cases of illness among our staff during financial year 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	0	0	0	0	0	0	0%	0%	0%
Number of accidents on the way to work resulting in sick leave	0	0	0	0	0	0	0%	0%	0%
Incidence Index[1]	0	0	0	0	0	0	0%	0%	0%
Frequency Index[2]	0	0	0	0	0	0	0%	0%	0%
Recording Index[3]	0	0	0	0	0	0	0%	0%	0%

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	168	697.14
Occupational Injury	0	0
Hours of absenteeism	168	697.14

Annex II. Quantitative Indicators

INDANIA PROYECTOS INDUSTRIALES S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident	0	0	0%
Incidence rate of deaths resulting from work-related injuries	0	0	0%
Number of people injured in serious workplace accidents	0	0	0%
Number of people injured in reportable workplace accidents resulting in sick leave	0	0	0%
Number of people injured in reportable workplace accidents who have not taken sick leave	0	0	0%
The number of hours worked	25,808	22,248	-14%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	0	0%	0	0%
Impact with a stationary object whilst the worker is in motion	0	0%	0	0%
Impact or collision with a moving object, collision with	0	0%	0	0%
Cuts	0	0%	0	0%
Traps	0	0%	0	0%
On the way to work	0	0%	0	0%
Another contact not covered by this classification	0	0%	0	0%

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	0	0	0	0	0	0	0%	0%	0%
Number of accidents on the way to work resulting in sick leave	0	0	0	0	0	0	0%	0%	0%
Incidence Index[1]	0	0	0	0	0	0	0%	0%	0%
Frequency Index[2]	0	0	0	0	0	0	0%	0%	0%
Recording Index[3]	0	0	0	0	0	0	0%	0%	0%

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	0	0
Occupational Injury	0	0
Hours of absenteeism	0	0

Annex II. Quantitative Indicators

TRAVIESAS Y PREFABRICADOS DE ARAGÓN S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident	0	0	0%
Incidence rate of deaths resulting from work-related injuries	0	0	0%
Number of people injured in serious workplace accidents	0	0	0%
Number of people injured in reportable workplace accidents resulting in sick leave	0	1	
Number of people injured in reportable workplace accidents who have not taken sick leave	2	2	0%
The number of hours worked	34,000	34,176	1%
Recordable occupational accident frequency rate	0	29.26	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	1	50%		
Bruises and cuts caused by objects or tools	1	50%		
Impacts and contact with moving parts of the machine			1	33.33%
Impact or collision with a moving object				
Falls on the same level			1	33.33%
Cuts				
Becoming trapped by or between objects			1	33.33%
On the way to work				
Another contact not covered by this classification				

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	0.0	0.0	0.0	1.0	0.0	1.0			
Number of accidents on the way to work resulting in sick leave	0.0	0.0	0.0	5,882.4	0.0	4,846.5			
Incidence Index[1]	0.0	0.0	0.0	33.9	0.0	29.26			
Frequency Index[2]	0.0	0.0	0.0	3.2	0.0	2.72			
Recording Index[3]	0	0	0	0	0	0	0%	0%	0%

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	3,872	2,503
Occupational Injury	0	537
Hours of absenteeism	3,872	3,040

Annex II. Quantitative Indicators

DSV EMPRESA CONSTRUCTORA Y FERROVIARIA S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident	0	0	0%
Incidence rate of deaths resulting from work-related injuries	0	0	0%
Number of people injured in serious workplace accidents	0	0	0%
Number of people injured in reportable workplace accidents resulting in sick leave	2	5	150%
Number of people injured in reportable workplace accidents who have not taken sick leave	0	1	
The number of hours worked	61,248	55,608	-9%
Recordable occupational accident frequency rate	32.654	71.930	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion			1	17%
Falls on the same level	1	50%	1	17%
Impact by objects or tools	1	50%	1	17%
Impact or collision with a moving object, collision with				
Cuts				
Traps			1	17%
On the way to work			2	33%
Another contact not covered by this classification				

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	2.0	0.0	2.0	6.0	0.0	6.0	200%	0	200%
Number of accidents on the way to work resulting in sick leave	8,000.0	0,0	6,044.0	19,047.6	0,0	14,243.3	78%	0	136%
Incidence Index[1]	46.1	0.0	32.7	109.7	0.0	71.9	56%	0	120%
Frequency Index[2]	2.7	0.0	1.9	7.0	0.0	4.6	71%	0	141%
Recording Index[3]	0	0	0	0	0	0	0%	0%	0%

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	0	0
Occupational Injury	920	1.520
Hours of absenteeism	920	1.520

Annex II. Quantitative Indicators

LANTANIA AGUAS S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from a work-related injury	0	0	0
Incidence rate of deaths resulting from injuries caused by work-related accidents	0	0	0%
Number of people injured in serious workplace accidents	0	0	0%
Number of people injured in reportable workplace accidents resulting in sick leave	1	7	600%
Number of people injured in reportable workplace accidents who have not taken sick leave	4	4	0%
The number of hours worked	310,290	372,747	20%
Recordable occupational accident frequency rate	3.22	10.73	

Types of the most significant accidents

Types of accidents resulting in sick leave

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	2	40%	2	29%
Falls on the same level	0		2	29%
Injury caused by objects or tools	2	20%		
Road Accidents – Collisions with Vehicles			3	43%
Impact or collision with a moving object, collision with	0			
Cuts	0			
Traps	0			
On the way to work	0			
Caused by living beings	1	20%		
Another contact not covered by this classification	0			

Absenteeism

	2024	2025
Common Illness	8,296	9,360
Occupational Injury	344	851
Hours of absenteeism	8,640	10,211

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	1.00	0	1.00	4.00	0				
Incidence Index[1]	869.57	0	649.00	2,758.62	0	2,102.50			
Frequency Index[2]	5.01	0	3.22	15.89	0	10.73			
Recording Index[3]	0.22	0	0.12	0.09	0	0.06			

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Types of the most significant accidents

Types of accidents not resulting in sick leave

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	1	25%		
Fall on the same level				
Injury caused by objects or tools	2	50%		
Road Accidents – Collisions with Vehicles			2	50%
Impact or collision with a moving object, collision with				
Cuts				
Traps				
On the way to work				
Exposure to caustic and/or corrosive substances			2	50%
Caused by living beings	1	25%		
Another contact not covered by this classification				

Annex II. Quantitative Indicators

DEISA INDUSTRIAL WATER SOLUTIONS S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an accident-related injury	0	0	0
Incidence rate of deaths resulting from work-related injuries	0	0	0
Number of people injured in serious workplace accidents	0	0	0
Number of people injured in reportable workplace accidents resulting in sick leave	0	0	0
Number of people injured in reportable workplace accidents who have not taken sick leave	0	1	0%
The number of hours worked	16,666	12,608	-24%
Recordable occupational accident frequency rate	0	0	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	0	0%	0	0%
Impact with a stationary object whilst the worker is in motion	0	0%	0	0%
Impact or collision with a moving object	0	0%	0	0%
Cuts	0	0%	0	0%
Traps	0	0%	0	0%
On the way to work	0	0%	0	0%
Exposure to caustic and/or corrosive substances	0	0%	1	100%
Another contact not covered by this classification	0	0%	0	0%

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	0	0	0	0	0	0	0%	0%	0%
Incidence Index[1]	0	0	0	0	0	0	0%	0%	0%
Frequency Index[2]	0	0	0	0	0	0	0%	0%	0%
Recording Index[3]	0	0	0	0	0	0	0%	0%	0%

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	136	0
Occupational Injury	0	0
Hours of absenteeism	136	0

Annex II. Quantitative Indicators

OBRAS Y PROYECTOS GESTILAR S.L.

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from a work-related injury		0.00	
Incidence rate of deaths resulting from injuries caused by a work-related accident		0.00	
Number of people injured in serious workplace accidents		0.00	
Number of people injured in reportable workplace accidents resulting in sick leave		3.00	
Number of people injured in reportable workplace accidents who have not taken sick leave		3.00	
The number of hours worked		140,616.00	
Recordable occupational accident frequency rate		28.68	

Types of the most significant accidents

Types of accidents resulting in sick leave	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion			1	
Impact with a stationary object whilst the worker is in motion				
Impact or collision with a moving object			1	
Cuts, contact with a piercing object				
Psychological trauma				
Becoming trapped				
Road accidents on the way to or from work			1	
Another contact not covered by this classification				

Absenteeism

	2024	2025
Common Illness		
Occupational Injury		109
Hours of Absenteeism		

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave				3.0	0.0	3.0			
Incidence Index[1]				3,333.3	0.0	2,469.1			
Frequency Index[2]				19.2	0.0	14.2			
Recording Index[3]				0.2	0.0	0.1			

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Types of the most significant accidents

Types of accidents not resulting in sick leave	2024		2025	
Descripción	N. of cases	%	N. of cases	%
Overexertion			1	
Impact with a stationary object whilst the worker is in motion				
Impact or collision with a moving object				
Cuts, contact with a piercing object			1	
Psychological trauma			1	
Becoming trapped				
Another contact not covered by this classification				

Annex II. Quantitative Indicators

BALZOLA POLSKA

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident		0.00	
Incidence rate of deaths resulting from work-related injuries		0.00	
Number of people injured in serious workplace accidents		0.00	
Number of people injured in reportable workplace accidents resulting in sick leave		2.00	
Number of people injured in reportable workplace accidents who have not taken sick leave		0.00	
The number of hours worked		239,092.00	
Recordable occupational accident frequency rate		8.36	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	0	0%		
Impact with a stationary object whilst the worker is in motion	1	14%		
Objects falling due to handling	0	0%	1	50%
Impact or collision with a moving object, collision with	0	0%		
Blows from objects or tools	0	0%	1	50%
Cuts	0	0%		
Traps	0	0%		
Another contact not covered by this classification	6	86%		

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	--	--	--	2.0	0.0	2.0			
Incidence Index[1]	--	--	--	--	--	1,665.5			
Frequency Index[2]	--	--	--	--	--	8.36			
Recording Index[3]	--	--	--	--	--	259.3			

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	--	-
Occupational Injury	--	354
Hours of absenteeism	--	354

Annex II. Quantitative Indicators

LANTANIA AGUAS FOR DESALINATION COMPANY

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from accidental injury collaborates		0.00	
Incidence rate of deaths resulting from work-related injuries		0.00	
Number of people injured in serious workplace accidents		0.00	
Number of people injured in reportable workplace accidents resulting in sick leave		0.00	
Number of people injured in reportable workplace accidents who have not taken sick leave		0.00	
The number of hours worked		143,876.00	
Recordable occupational accident frequency rate		0.00	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion			0	
Impact with a stationary object whilst the worker is in motion			0	
Impact or collision with a moving object, collision with			0	
Cuts			0	
Traps			0	
Another contact not covered by this classification			0	

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave				0.0	0.0	0.0			
Incidence Index[1]				0.0	0.0	0.0			
Frequency Index[2]				0.0	0.0	0.0			
Recording Index[3]				0.0	0.0	0.0			

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness		
Occupational Injury		
Hours of absenteeism		

Annex II. Quantitative Indicators

LANTANIA AGUAS COLOMBIA

Accident statistics for in-house and subcontracted staff

	Own staff		
	2024	2025	%25/24
Number of deaths resulting from an injury sustained in a workplace accident	0.00	0.00	
Incidence rate of deaths resulting from work-related injuries	0.00	0.00	
Number of people injured in serious workplace accidents	0.00	0.00	
Number of people injured in reportable workplace accidents resulting in sick leave	4.00	0.00	
Number of people injured in reportable workplace accidents who have not taken sick leave	3.00	0.00	
The number of hours worked	60,240.00	32,256.00	
Recordable occupational accident frequency rate	2.40	0.00	

Types of the most significant accidents

	2024		2025	
Description	N. of cases	%	N. of cases	%
Overexertion	0	0%	0	
Impact with a stationary object whilst the worker is in motion	1	14%	0	
Impact or collision with a moving object, collision with	0	0%	0	
Cuts	0	0%	0	
Traps	0	0%	0	
Another contact not covered by this classification	6	86%	0	

Work-related ailments and illnesses

There were no deaths in 2025.

Accident statistics by gender

	2024			2025			%25/24		
Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number of accidents resulting in sick leave	7.0	0.0	7.0	0.0	0.0	0.0			
Incidence Index[1]	2.4	0.0	2.4	0.0	0.0	0.0			
Frequency Index[2]	116.2	0.0	116.2	0.0	0.0	0.0			
Recording Index[3]	6.8	0.0	6.8	0.0	0.0	0.0			

[1] Incidence Index (number of work accidents/ number of workers x 100,000)
[2] Frequency Index (number of work accidents / number of worked hours x 1,000,000)
[3] Recording Index: (number of workdays lost/ number of worked hours x 1,000)

Absenteeism

	2024	2025
Common Illness	83	---
Occupational Injury	20	0
Hours of absenteeism	824	---

Annex II. Quantitative Indicators

European Union Environmental Taxonomy

		Turnover		Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")									
Economic Activities	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	53,807,333.3 €	11.97%	53,807,333.3 €	-	-	-	-	-	S	S	S	S	S	S	S	-		
4.9. Electricity transmission and distribution	4.9	62,880,111.7 €	13.99%	62,880,111.7 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	718,423.7 €	0.16%	718,423.7 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.14. Rail transport infrastructure	6.14	34,674,686.9 €	7.71%	34,674,686.9 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	5,009,635.3 €	1.11%	5,009,635.3 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
Turnover from eligible and aligned activities (A.1)		**157,090,190.93 €**	**34.9%**	**35%**	`-	`-	`-	`-	`-								***N/A**		
Of which facilitators		**40,402,745.90 €**	**9.0%**	**9%**	**-**	**-**	**-**	**-**	**-**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	***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	33,220.00 €	0.01%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
4.9. Electricity transmission and distribution	4.9	6,006,593.69 €	1.34%	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	19,767,552.4 €	4.4%	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	40,587,784.2 €	9.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	21,643,495.5 €	4.8%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.14. Rail transport infrastructure	6.14	15,852,098.7 €	3.5%	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	11,681,168.9 €	2.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.1. Construction of new buildings	7.1	51,627,187.1 €	11.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.2. Renovation of existing buildings	7.2	2,513,449.2 €	0.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
.6. Installation, maintenance and repair of renewable energy technologies	7.6	601,087.50 €	0.13%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
3.4. Road and motorway maintenance	3.4	15,155,767.12 €	3.37%	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)		**185,469,404.2 €**	**41.3%**														N/A		
Total (A.1 + A.2)		**342,559,595.1 €**	**76.2%**														N/A		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
Turnover from activities not eligible under the taxonomy		**107,062,572.8 €**	**23.8%**																
Total (A + B)		**449,622,167.9 €**	**100.0%**																
TOTAL CN LANTANIA		**449,622,167.9 €**																	

Annex II. Quantitative Indicators

		Turnover		Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")									
Economic Activities	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	3,469.4 €	-0.92%	3,469.4 €	-	-	-	-	-	S	S	S	S	S	S	S	-		
4.9. Electricity transmission and distribution	4.9	0.0 €	0.00%	0.0 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	0.0 €	0.00%	0.0 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.14. Rail transport infrastructure	6.14	11,846.0 €	-3.14%	11,846.0 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	0.0 €	0.00%	0.0 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
Turnover from eligible and aligned activities (A.1)		**15,315.40 €**	**-4.1%**	**-4%**	`-	`-	`-	`-	`-								***N/A**		
Of which facilitators		**11,846.03 €**	**-3.1%**	**-3%**	**-**	**-**	**-**	**-**	**-**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	***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 €	2.16%	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		
5.3. Construction, expansion and operation of wastewater collection and treatment systems	5.3	-7,240.8 €	1.9%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	-1,974.9 €	0.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.14. Rail transport infrastructure	6.14	-7,222.7 €	1.9%	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	-19,906.5 €	5.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.1. Construction of new buildings	7.1	-2,998.5 €	0.8%	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		
.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	-25,715.00 €	6.81%	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)		**-73,206.65 €**	**19.4%**														N/A		
Total (A.1 + A.2)		**-57,891.3 €**	**15.3%**														N/A		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
Turnover from activities not eligible under the taxonomy		**-319,799.3 €**	**84.7%**																
Total (A + B)		**-377,690.6 €**	**100.0%**																
TOTAL CapEx LANTANIA		**-377,690.6 €**																	

Annex II. Quantitative Indicators

		Turnover		Substantial contribution criteria						Criteria for no significant harm ("Does not cause significant harm")								
Economic Activities	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	49,216,453.1 €	11.20%	49,216,453.1 €	-	-	-	-	-	S	S	S	S	S	S	S	-		
4.9. Electricity transmission and distribution	4.9	57,360,289.4 €	13.06%	57,360,289.4 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.13. Infrastructure for personal mobility, bicycle logistics	6.13	876,349.7 €	0.20%	876,349.7 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
6.14. Rail transport infrastructure	6.14	36,933,750.6 €	8.41%	36,933,750.6 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
7.6. Installation, maintenance and repair of renewable energy technologies	7.6	4,375,038.4 €	1.00%	4,375,038.4 €	-	-	-	-	-	S	S	S	S	S	S	S	-	F	
Turnover from eligible and aligned activities (A.1)		**148,761,881.14 €**	**33.9%**	**34%**	**`-**	**`-**	**`-**	**`-**	**`-**								***N/A**		
Of which facilitators		**42,185,138.61 €**	**9.6%**	**10%**	**-**	**-**	**-**	**-**	**-**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	***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	362,141.05 €	0.08%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
4.9. Electricity transmission and distribution	4.9	6,379,793.27 €	1.45%	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	18,326,570.3 €	4.2%	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	36,748,997.0 €	8.4%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.13 Infrastructure for personal mobility, bicycle logistics	6.13	17,910,227.6 €	4.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
6.14. Rail transport infrastructure	6.14	16,485,946.0 €	3.8%	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	10,721,279.7 €	2.4%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.1. Construction of new buildings	7.1	49,266,134.9 €	11.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
7.2. Renovation of existing buildings	7.2	2,169,568.3 €	0.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
.6. Installation, maintenance and repair of renewable energy technologies	7.6	703,033.70 €	0.16%	EL	EL	N/EL	N/EL	N/EL	N/EL								N/A		
3.4. Road and motorway maintenance	3.4	15,402,087.59 €	3.51%	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)		**174,475,779.31 €**	**39.7%**														N/A		
Total (A.1 + A.2)		**323,237,660.5 €**	**73.6%**														N/A		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
Turnover from activities not eligible under the taxonomy		**116,104,781.6 €**	**26.4%**																
Total (A + B)		**439,342,442.0 €**	**100.0%**																
TOTAL OpEx LANTANIA		**439,342,442.0 €**																	

Annex III. Traceability

Table of contents in accordance with Law 11/2018 on non-financial information and diversity

Content	Requirements	Associated ESRS indicator / Reference
General content		
Business Model	Brief description of the group's business model (business environment and organisation)	ESRS 2 SBM-1: Strategy, Business Model and Value Chain
	Geographical presence	
	Markets in which it operates	
	Objectives and strategies	
	Key factors and trends that may influence its future development	
Materiality	Materiality analysis	ESRS 2 SBM 3: Significant issues, risks and opportunities, and their interaction with the strategy and business model ESRS 2 IRO 1: Description of the process for identifying and assessing material incidents, risks and opportunities
Policies	A description of the group's policies on these matters, including the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, as well as verification and monitoring procedures, including the measures that have been taken.	ESRS 2 MDR-P: Policies adopted to manage material sustainability issues E1-2: Policies related to climate change mitigation and adaptation E5-1: Policies related to resource use and circular economy. S1-1: Policies related to own workforce. S2-1: Policies related to value chain workers. S4-1: Policies relating to consumers and end users. G1-1: Business Conduct Policies and Corporate Culture
Results	The results of these policies must include relevant key non-financial performance indicators that enable the monitoring and evaluation of progress and facilitate comparability between organisations and sectors, in accordance with the national, European or international reference frameworks used for each area.	ESRS 2 MDR-P: Policies adopted to manage material sustainability issues E1-2: Policies related to climate change mitigation and adaptation E5-1: Policies related to resource use and circular economy S1-1: Policies related to own workforce S2-1: Policies related to value chain workers S4-1: Policies relating to consumers and end users G1-1: Business Conduct Policies and Corporate Culture
Risks	The main risks associated with these issues in relation to the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have adverse effects in these areas, and how the Group manages such risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information should be included on the impacts that have been identified, providing a breakdown of these, in particular regarding the main risks in the short, medium and long term.	ESRS 2 GOV-5: Risk management and internal controls relating to the disclosure of sustainability information ESRS 2 SBM 3: Material issues, risks and opportunities and their interaction with the strategy and the business model ESRS 2 IRO 1: Description of the process for identifying and assessing material incidents, risks and opportunities"
Environmental issues		
Environmental Management	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety	ESRS 2 SBM 3: Significant issues, risks and opportunities and their interaction with strategy and the business model ESRS 2 IRO 1: Description of the process for identifying and assessing significant issues, risks and opportunities
	Environmental assessment or certification procedures	E1-3: Actions and resources in relation to climate change policies E5-2: Actions and resources related to resource use and circular economy
	Resources allocated to the prevention of environmental risks	Annex I. Additional information in accordance with Law 11/2018
	Application of the precautionary principle	Annex I. Additional information in accordance with Law 11/2018
	Number of provisions and guarantees for environmental risks	Annex I. Additional information in accordance with Law 11/2018
Pollution	Measures to prevent, reduce or remedy carbon emissions that have a serious impact on the environment, taking into account any form of activity-specific air pollution, including noise and light pollution	E1-3: Actions and resources in relation to climate change policies

Annex III. Traceability

Content	Requirements	Associated ESRS indicator / Reference
Circular economy and waste prevention and management	Measures for prevention, recycling, reuse, other forms of recovery and waste disposal	E5-2: Actions and resources related to resource use and circular economy E5-5: Resource outflows
	Measures to tackle food waste	Food waste is not a significant issue for Grupo Lantania S.A.
Sustainable use of resources	Water consumption and water supply in accordance with local constraints	Annex II. Additional information in accordance with Law No. 11/2018
	Consumption of raw materials	E5-4: Resource inflows
	Measures taken to improve the efficiency of their use (raw materials)	E5-2: Actions and resources related to resource use and circular economy
	Direct and indirect energy use	E1-5: Energy consumption and mix
	Measures taken to improve energy efficiency	E1-3: Actions and resources in relation to climate change policies
	Use of renewable energy	E1-5: Energy consumption and mix
Climate change	The key components of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions
	Measures taken to adapt to the consequences of climate change	E1-3: Actions and resources in relation to climate change policies
	The voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions and the measures implemented to achieve them	E1-4: Targets related to climate change mitigation and adaptation
Protection of biodiversity	Measures taken to preserve or restore biodiversity	Annex II. Additional information in accordance with Law 11/2018
	Impacts caused by activities or operations in protected areas	Annex II. Additional information in accordance with Law 11/2018

Content	Requirements	Associated ESRS indicator / Reference
Workforce matters		
Jobs	Total number and breakdown of employees by gender, age, country and job category	S1-6: Characteristics of the undertaking's employees S1-9: Diversity metrics Annex II. Quantitative Indicators
	Total number and distribution of types of employment contract	S1-6: Characteristics of the undertaking's employees Annex II. Quantitative Indicators
	Annual average of permanent contracts, fixed-term contracts and part-time contracts by gender, age and occupational category	Annex II. Quantitative Indicators
	Number of redundancies by gender, age and occupational category	Annex II. Quantitative Indicators
	Average pay and trends, broken down by gender, age and occupational classification or equivalent value	S1-16: Remuneration metrics (pay gap and total remuneration) Annex II. Quantitative Indicators
	Pay gap	S1-16: Remuneration metrics (pay gap and total remuneration)
	Average remuneration of directors and senior executives, including variable pay, allowances, severance pay, contributions to long-term savings schemes and any other payments, broken down by gender	This information is not disclosed for reasons of confidentiality
	Implementation of policies on disconnecting from work	S1-1: Policies related to own workforce
	Employees with disabilities	S1-12: Persons with disabilities
Work organisation	Organisation of working hours	S1-1: Policies related to own workforce
	Number of hours of absenteeism	S1-14: Health and safety metrics Annex II. Quantitative Indicators
	Measures designed to make it easier to achieve a work-life balance and to encourage both parents to share responsibility for childcare.	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
Health and safety	Health and safety at work	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities S1-14: Health and safety metrics
	Number of workplace accidents by gender	S1-14: Health and safety metrics Annex II. Quantitative Indicators
	Frequency rate by gender	S1-14: Health and safety metrics Annex II. Quantitative Indicators
	Tax rate by gender	S1-14: Health and safety metrics Annex II. Quantitative Indicators
	Professional Illnesses	S1-14: Health and safety metrics Annex II. Quantitative Indicators

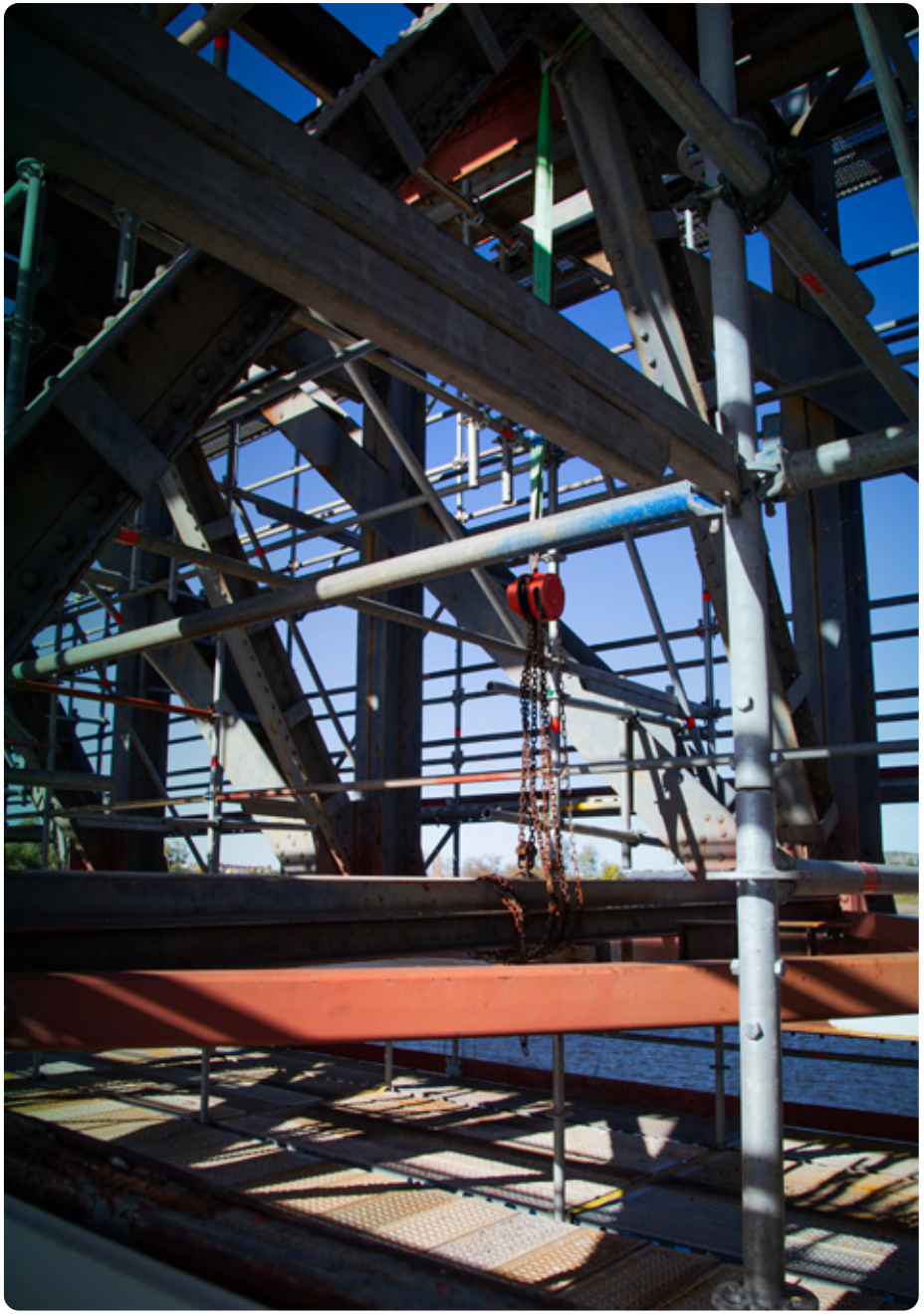
Annex III. Traceability

Content	Requirements	Associated ESRS indicator / Reference
Social relations	Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them	S1-2: Processes for engaging with own workforce and workers' representatives about impacts S1-8: Collective bargaining coverage and social dialogue
	Percentage of employees covered by a collective agreement by country	S1-8: Collective bargaining coverage and social dialogue
	An overview of collective agreements, particularly in the field of health and safety at work	S1-8: Collective bargaining coverage and social dialogue S1-14: Health and safety metrics
	"The mechanisms and procedures the company has in place to promote employee involvement in the management of the company, in terms of information, consultation and participation"	S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns
Training	Policies implemented in the field of training	S1-1: Policies related to own workforce
	Total number of training hours by occupational category	S1-13: Training and skills development parameters
Accessibility	Universal accessibility for people with disabilities	S1-12: Persons with disabilities S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
Equality	Measures taken to promote equal treatment and opportunities for women and men	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
	Equality plans (Chapter III of Organic Law 3/2007 of 22 March on effective equality between women and men)	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
	Measures taken to promote employment	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
	Policies on sexual harassment and gender-based harassment, inclusion and universal accessibility for people with disabilities	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities
	Policy against all forms of discrimination and, where applicable, on diversity management	S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities

Content	Requirements	Associated ESRS indicator / Reference
Respeto de los derechos humanos		
Due diligence	Implementation of due diligence procedures regarding human rights; and, where appropriate, measures to mitigate, manage and remedy any abuses committed; Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy any abuses committed	ESRS 2 GOV-4: Statement on due diligence S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches 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 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
Core ILO conventions	Promotion and implementation of the provisions of the fundamental conventions of the International Labour Organisation relating to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour	ESRS 2 GOV-4: Statement on due diligence S1-1: Policies related to own workforce S2-1: Policies related to value chain workers
Complaints regarding human rights violations	Reports of human rights violations	S1-17: Incidents, complaints and severe human rights impacts
Corruption and bribery		
Corruption and bribery	Measures taken to prevent corruption and bribery	G1-3: Prevention and detection of corruption and bribery G1-4: Confirmed incidents of corruption or bribery
Money laundering	Measures to combat money laundering	G1-3: Prevention and detection of corruption and bribery G1-4: Confirmed incidents of corruption or bribery
Contributions	Donations to foundations and non-profit organisations	Annex I. Additional information in accordance with Law 11/2018

Annex III. Traceability

Content	Requirements	Associated ESRS indicator / Reference
	Society	
Sustainable development	Impact of the company's activities on employment and local development, on local communities and the region	Appendix I. Additional information in accordance with Law No. 11/2018
	Relationships maintained with stakeholders; from local communities and the forms of dialogue with them	Appendix I. Additional information in accordance with Law No. 11/2018
	Partnership or sponsorship initiatives	G1-5: Political influence and lobbying activities Appendix I. Additional information in accordance with Law 11/2018
Contractors and suppliers	Inclusion of social, gender equality and environmental considerations in procurement policy	G1-2: Management of relationships with suppliers
	Consideration in dealings with suppliers and subcontractors regarding their social and environmental responsibility	G1-2: Management of relationships with suppliers
	Monitoring systems and audits, and the results thereof	G1-2: Management of relationships with suppliers
Consumers	Measures to protect the health and safety of consumers	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
	Complaints systems, complaints received and their resolution	S4-2 Processes for engaging with consumers and end-users about impacts Annex I. Additional information in accordance with Law 11/2018
Taxes	Profits by country	Appendix I. Additional information in accordance with Law No. 11/2018
	Income tax paid	Appendix I. Additional information in accordance with Law No. 11/2018
	Public grants received	Appendix I. Additional information in accordance with Law No. 11/2018



Annex III. Traceability

IRO 2 List of disclosure requirements set out in the ESRS covered by the sustainability statement

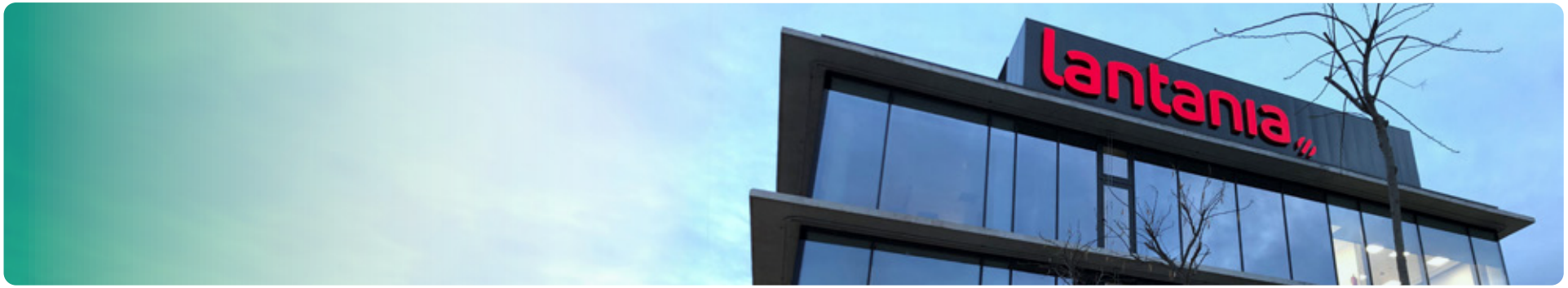
Content	Requirements	Page
ESRS 2 - GENERAL INFORMATION		
BP-1	General basis for the preparation of the sustainability statement	5
BP-2	Disclosures in relation to specific circumstances	7
GOV-1	The role of the administrative, management and supervisory bodies	8
SBM-1	Strategy, business model and value chain	12
SBM-2	Interests and views of stakeholders	21
SBM-3	Material impacts, risks and opportunities, and their interaction with strategy and business model	23
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	25
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