

STATEMENT OF
NON-FINANCIAL
INFORMATION

2021

SABA

1	Statement of non-financial information	4
2	Saba Group	6
2.1	Saba Policy.....	7
3	Information on environmental issues	11
3.1	Saba Policy.....	11
3.2	Risks identified	15
3.3	Environmental management and performance.....	16
3.3.1	Pollution	18
3.3.2	Circular economy and waste management.....	18
3.3.3	Sustainable use of resources.....	20
3.3.4	Climate change.....	23
3.3.5	Protecting biodiversity	23
4	Information on social and personnel matters.....	24
4.1	Saba Policy.....	24
4.2	Risks identified	25
4.3	Social management and performance	26
4.3.1	Employment	26
4.3.1.1	Employees by type of contract.....	27
4.3.1.2	Number of redundancies	29
4.3.1.3	Average remuneration	29
4.3.1.4	Pay gap	30
4.3.1.5	Remuneration of jobs equal to or on average of the company	30
4.3.1.6	Average remuneration of directors.....	31
4.3.1.7	Implementation of employee right to disconnect measures.....	32
4.3.1.8	Disabled employees	32
4.3.2	Work organisation.....	32
4.3.2.1	Organisation of work time	32
4.3.2.2	Number of hours of absenteeism	33

4.3.2.3	Measures to improve the work/life balance.....	34
4.3.3	Health and Safety	34
4.3.4	Social Relationships	37
4.3.5	Training.....	38
4.3.6	Accessibility	40
4.3.7	Equality.....	41
5	Corporate governance	44
5.1	Company commitments to sustainable development.....	45
5.2	Risk management.....	45
5.3	Ethics and integrity.....	49
5.3.1	Disclosure on human rights.....	49
5.3.2	Information relating to the fight against corruption and bribery	50
5.3.2.1	Main policies	50
5.3.2.2	Main risks	52
5.3.2.3	Contributions to foundations and non-profit entities	55
5.4	Stakeholder relations	55
5.5	Tax information	62
5.6	Methodology of this report.....	63

1 Statement of non-financial information

This Statement of Non-Financial Information (“SNFI”) has been prepared in accordance with the requirements established in Law 11/2018 of 28 December 2018 on Non-Financial Information and Diversity, which amends the Commercial Code, the consolidated text of the Corporate Enterprises Act approved by Royal Legislative Decree 1/2010, of 2 July, and Law 22/2015, of 20 July, on Auditing of Accounts, in relation to non-financial information and diversity (from Royal Legislative Decree 18/2017, of 24 November).

In the preparation of this SNFI, we have taken into account the provisions of the Guide for the preparation of sustainability reports of the *Global Reporting Initiative* (GRI Standards).

The principles of comparability, reliability, materiality and relevance set out in Law 11/2018 of 28 December 2018 on non-financial reporting and diversity have also been applied:

- **Comparability criterion:** The reporting organisation should select, compile and report the information in a consistent manner. The reported information should be presented in a way that allows stakeholders to analyse changes in the organisation's performance and supports analysis in comparison to other organisations.

In this respect, the impact of the COVID-19 pandemic on the Group's business and the actions taken by the Group must be taken into account when interpreting the indicators and their changes. For this reason, the necessary clarifications are included where necessary.

- **Criterion of reliability:** The reporting organisation should collect, record, compile, analyse and report the information and processes used in preparing the report in a manner that is subject to verification and demonstrates the quality and materiality of the information.
- **Materiality and relevance criteria:** The reporting entity should address issues that: reflect the material economic, environmental and social impacts of the reporting organisation; that significantly influence the assessments and decisions of stakeholders.

In order to identify the most relevant issues to report on in this SNFI, Saba has taken into account comparative studies, sectoral references and surveys from previous years.

In this sense, this report has addressed all aspects required by Law 11/2018. In terms of biodiversity conservation indicators, it should be emphasised that this is not a concern for the Group because its activities do not take place in places where this factor is important.

In June 2020, Regulation (EU) 2020/852 of the European Parliament and of the Council establishing a framework to facilitate sustainable investment was published. This is the Taxonomy Regulation, the purpose of which is to set out the criteria for determining whether an economic activity qualifies as environmentally sustainable in order to determine the degree of environmental sustainability of an investment. The European Taxonomy defines three criteria: (a) make a significant contribution to mitigating or adapting to climate change; (b) do not cause significant damage to the other four environmental objectives (sustainable use and protection of water and marine resources; transition to a circular economy; pollution prevention and control; protection and restoration of biodiversity and ecosystems); (c) meet the minimum guarantees in terms of compliance with international human rights standards.

In addition, in December 2020, Member States adopted Commission Delegated Regulation (EU) 2021/2139, which sets out the technical criteria for determining which economic activities contribute to or harm climate objectives. However, the Taxonomy focuses on those activities that could contribute to mitigating or adapting to climate change. Further development of which activities are significantly harmful and which activities are 'neutral', i.e. have no significant negative or positive impact on the environment, is expected in the coming months.

On this basis, an activity such as the management and operation of car parks cannot (currently) be included in the Taxonomy, but this does not mean that this activity is necessarily unsustainable. In anticipation of such further developments, which do not yet reflect what percentage of its revenue generating activities (or investments) are 'eligible' under the taxonomy, Saba Group highlights its alignment with environmental sustainability targets in the following sections of this SNFI, in advance of the implementation of the Corporate Sustainability Reporting Directive (CSRD) by FY2023: contribution to one or more environmental objectives, no significant impact on other environmental objectives and compliance with minimum social standards.

In addition, Saba's aim is to use the SNFI to report on social and corporate governance issues.

For the purposes of this SNFI, the scope of reporting coincides with that of the annual financial statements and consolidated management report for the year ended 31 December 2021.

2 Saba Group

Saba is a leading company in the development of urban mobility solutions, and is specialised in parking management. The Group conducts its business activity with an industrial vision in all areas of parking management and has excellent sites, the outcome of a selective growth approach that has defined its path to ensure the best quality, innovation, and experience. All of this is based on customer service as the central pillar that sets Saba apart.

In 2021, the Group is present in 9 countries in Europe (Spain, Italy, Portugal, United Kingdom, Germany, Czech Republic, Slovakia, Andorra) and Latin America (Chile), with a human team made up of 2,099 people (2,068 people in 2020), and manages 1,051 car parks (1,155 in 2020), with a total of 382,471 parking spaces (387,379 in 2020) in 179 cities (182 in 2020).

Saba is channelling its efforts to adapt the car park to the dynamic mobility needs of customers and cities, starting from the view of the car park as a hub for mobility services, for people and goods, based on the following key drivers:

- Technology as a key element for the development of new products and to increase efficiency in the management of operations.
- Commercial transformation with the aim of improving services to provide answers to customers today and in the future.
- Service quality as an essential element, always focusing on the customer.
- Operational efficiency with continuous improvement, investment in digitalisation and technology, economies of scale due to larger size and exploiting the synergies of best practises achieved in all countries where Saba operates.
- Growth and development, always with selectivity and rigour to ensure the Group's future.
- Finally, a determined and committed advocacy for the SDG 2030 targets and in particular for environment and sustainability, social action and good governance, reaffirming our commitment to the territories where we are present.

Mission, vision and values

Saba is inspired by its mission, vision and values and sets out the guiding principles for the management of the entire Group.

- Mission: To meet the need for sustainable mobility by providing parking capacity and complementary services to our customers.
- Vision: To be an international leader in sustainable mobility parking and services, setting the standard in service quality, innovation and technology.
- Values: The stated values reflect the way Saba acts.



2.1 Saba Policy

Saba integrates commitment, responsibility and active participation in society and the territory as an essential part of the Group's management and development philosophy.

Saba's way of working is a shared project of commitment, which translates into customer service, involvement and responsibility for the territories in which it operates and active participation in the progress of cities. All this, together with the brand identity and the social and ethical aspects, are way set Saba apart. The roadmap that characterises the sustainability strategy is currently guided by the GRI standards.

Creating value for society is a priority for Saba. For this reason, the company is committed to pursuing a sound sustainability strategy and managing the key economic, environmental and

social aspects in an appropriate manner. Saba has been a member of the United Nations Global Compact since 2015. This is the world's largest voluntary initiative in the field of corporate social responsibility, with over 15,400 organisations participating from 164 countries.

The Compact gives rise to the 2030 Agenda, which outlines the international community's goals for the period 2016-2030 to eradicate poverty and promote sustainable and equitable development. Saba conducts its activities within the framework of the United Nations Sustainable Development Goals to maximise positive impacts and minimise negative ones. This year, Saba continues to work to integrate these principles into the company's strategy, culture and daily actions, and to engage in collaborative projects that contribute to broader development goals.

Social innovation and development are part of Saba's DNA. So the best way to assure the Group's commitment and performance as a socially responsible player is to achieve these goals.

As described in the previous sections, Saba's activities are carried out with particular attention to climate change objectives, in line with actions to combat climate change and its impacts, sustainable cities and communities, with the development of urban mobility solutions, and innovation, improvement and technology of infrastructures.

Activity

Within the vision of the car park as a hub for mobility services for people and goods, Saba's response to this sustainable and efficient mobility is the concept of Smart Parking, with a wide range of mobility services for people, with technology, innovation and smart business strategies to best meet the needs of our customers.

Saba's goal is to become a leading European provider of public mobility services and infrastructure management through continuous, selective and sustainable growth. It also aims to combine the vision of the car park as a hub for sustainable and efficient mobility services (Smart Parking) with the following services:

- Deployment of OBE devices in Spain (Via T), in Chile (TAG), in Italy (Telepass) and in Portugal (Via Verde) for access, exit and payment and billing through QR technology. This way Saba makes the customer experience frictionless, i.e. simple and easy, without obstacles, thanks to the technology, and avoids issuing tickets, saving printing and paper.

- Number plate reading technology, to be introduced in 2021, will enable the new access, exit and parking service by simply reading the number plate and with the same benefits offered by OBEs.
- E-commerce of parking products through the websites and apps that will be updated and deployed in the different Saba countries.
- Management through the Assistance and Control Centre (CAC) and similar centres that improve customer service, acting not only as a remote management centre with more than 300 car parks in Spain, Italy, Portugal, Chile and, more recently, in the United Kingdom, but also as a fully-fledged Contact Centre with a commercial and service vocation for our customers.
- Thanks to the provision of infrastructure in our car parks, we started our own investments in Spain at the end of 2018, benefiting from subsidies and sharing the project with a strategic partner from the energy sector who manages the service in Spain. The implementation of this project reflects the strategic importance Saba attaches to accompanying the development of the e-car in the context of sustainable mobility, as the infrastructure for charging electric cars facilitates their use.
Saba currently has more than 400 electric charging stations throughout the Group (Spain, United Kingdom, Portugal, Chile and Italy), offering a combination of fast charging stations for rotation, semi-fast charging stations for subscribers and ultra-fast charging stations in car parks where the company has the capacity.
- Allowing people to pick up their e-commerce purchases by installing smart lockers or lockers in car parks and with 24/7 access.
- Saba is responding to the new needs arising from e-commerce and micro-distribution, not only through lockers, but also by transforming the car park network into a network of mini hubs for micro-distribution nearby. In this way, our car parks are transformed into small warehouses that enable sustainable distribution and improved delivery efficiency, with personal micro-mobility for delivery and night-time logistics at the entrance to the city. Saba has been working in this direction for some time. There are currently 9 mini distribution centres in the Bansa car park network in Barcelona promoting this 100% sustainable distribution.

Sustainable growth strategy

Under Saba's growth strategy, the core of the business is governed by concession contracts, which have a limited duration. The average term of Saba's contracts is currently 21 years (20 years in 2020). This secures the future of the business, but we are always looking to take on new contracts and increase this average. So the key is to work in the short term, but without overlooking the long term, by trying to renew concessions and seek new business, be it

concessions or other types of contracts. Saba knows that mature car parks form the basis for financing new investments in car parks, which take longer to become profitable, thus closing a cycle.

Similarly, in the car park industry, economies of scale and increased size favour a better competitive position, a better ability to respond to new commercial demands, and greater efficiency in operations and technological investments. In 2021, Saba concluded further deals in the countries in which it operates, both through the acquisition of car parks and the award of concession or management contracts, with a focus on the latter in order to maintain its focus on growth.

To reinforce this vision and desire to further expand the mobility offer and be part of the solution to reduce pollution and congestion in urban areas, Saba 2021 became a shareholder in Geever, an operator specialising in last-mile distribution with a clear commitment to a new sustainable local delivery model.

With this operation, Saba continues the parking model it has been advocating for years: Sustainable mobility service hubs that use their strategic location in city centres, their capacity and their uninterrupted service to act as an integrated player in the policy and mobility chain for people (electric vehicles, sharing, one-person mobility, etc.) and also for goods (lockers, last mile micro-hubs).

Geever's delivery model consists of a network of micro-hubs covering the entire city with a radius of 750 metres. Goods are brought into the city at night, reducing congestion and associated pollution, and are distributed nearby. This distribution is done with sustainable one-person vehicles and thanks to local delivery drivers who know the area and its neighbours because they live in the area. In addition, Geever's business model also includes measures to integrate groups at risk of social exclusion.

Geever's local supply model includes the use of car parks as infrastructures that act as distribution centres, offering added value in terms of 24/7 availability, capillary coverage of the entire city, night-time operation without noise pollution and without taking up public space, and the integration of logistical operations with maximum operational efficiency and electric vehicle charging.

Geever is currently present in Barcelona with 39 points, of which 17 are public car parks (Saba, Bamsa and BSM) and 22 are storage facilities. In the future, the plan is to consolidate a network based mainly on car parks.

Management of the COVID-19 pandemic

In 2021, Saba continued to operate in an environment of global instability, monitoring the impact of the pandemic and its consequences on economic activity and the company itself, with the main objective of restoring normality at all levels. This goal includes several key areas. These include easing restrictive measures on both mobility and economic activity with regard to external factors, and internally, trade policy by adapting products, recovering subscribers and promoting new digital channels, as well as seeking new market opportunities, with specific development targets for each country.

In 2021, the Group maintained the cost and investment control measures applied since the beginning of the health crisis in 2020, prioritising undeferrable investments which have a direct impact on the operation of the car parks. In this chapter of operational management, Saba has continued to respond to this exceptional situation and has taken a number of measures, such as the remote management of infrastructures through CAC.

In addition, the Group has implemented strategic business initiatives, such as the introduction of payment by rotation enrolment or the renewal of the expansion of products and e-commerce services on the corporate website and the Saba App.

In addition, Saba received €1,822 thousand in 2021 (€2,372 thousand in 2020) essentially in the form of aid or compensation thanks to the various mechanisms set up in each country in response to the crisis caused by the COVID-19 pandemic.

Looking beyond 2021, Saba is keeping a close eye on European Union-sponsored stimulus programmes to help rebuild a post-Covid-19 Europe; a Europe that will be greener, more digital and resilient. In line with the group's efforts to promote the use of electric vehicles, the most important projects are in the area of electric charging, alongside others that focus on parking, such as urban micro-distribution (last mile) or the design of mobility platforms, to name but a few. And all these challenges must be addressed, of course, with a focus on health and safety management for all Saba employees, applying prevention and control measures in all countries where Saba operates.

3 Information on environmental issues

3.1 Saba Policy

As a manager of car parks and regulated areas on public roads, Saba's main objective is to provide its customers with a quality service that takes into account the criteria of sustainable development, ensuring the proper management of resources and environmental protection, meeting the requirements of society.

To this end, Saba carries out its activities by improving energy efficiency, ensuring waste management and promoting sustainable development, always within the framework of applicable laws, corporate social responsibility and compliance with all commitments made with the aim of minimising the environmental impact of Saba's activities.

Saba's Environmental Policy forms the core of the Environmental Management System, as it is a public and formal statement by senior management of its intentions and principles of action in relation to environmental protection. As part of its policy of continuous improvement, the Group intends to intensify its environmental management and invest part of its resources in the maintenance and renovation of its facilities, as well as to implement an ongoing training programme for its employees in order to ensure a high level of environmental awareness, directly impacting the quality of the services Saba provides to our customers. Saba's management is committed to reviewing this policy regularly, adapting it to new requirements and communicating it to all employees and contractors, as well as making it available to customers and the rest of society.

Saba incorporates climate change into its business strategy and promotes initiatives that contribute to progress in environmental change and a low-carbon economy.

Saba monitors environmental impacts and has developed appropriate operational controls to reduce harmful impacts. Action plans are also in place to mitigate the environmental impact of disaster events.

The Group is committed to the UN Sustainable Development Goals (SDGs) and is working to make cities more inclusive, safe, resilient and sustainable (Goal 11, Sustainable Cities and Communities) and to take action to address climate change and its impacts (Goal 13, Climate Action).

The People and Organisation Department and the Technical Department work together to promote Saba's environmental policy and ensure that new regulations are implemented, certifications are obtained, and awareness-raising and training activities are carried out. In addition, Saba implements environmental and energy efficiency attributes in all its processes through its process map.

a) Energy management system and certification

Saba has implemented an energy management system that is integrated into its Integrated Management System (IMS), which also integrates aspects related to various ISO reference

standards with a systemic approach to the Group and its processes. This system is certified in Quality (ISO 9001), Occupational Health and Safety (ISO 45001), Environment (ISO 14001) and Energy Efficiency (ISO 50001) in Spain, Italy, Portugal and Chile and will be rolled out in the other countries in the short to medium term, starting with the United Kingdom.

b) Training and awareness raising

Saba is continuously working on the digital transformation of its processes and has implemented a hybrid training plan that includes both face-to-face sessions and e-learning to train and raise awareness among all employees.

In 2021, Saba continued to implement awareness campaigns aimed at promoting more sustainable behaviour and respect for the environment, such as:

- Waste Management Awareness Raising. *ZERO Waste Project*
- Information campaign Our Code of Ethics - Protecting the environment.
- Training and awareness- raising on sustainability and energy efficiency.
- World Environment Day celebrations
- Training in emergency protocols
- Preparation and presentation of a guide for reducing environmental impact in offline campaigns (graphic material: Promotional posters, brochures and other unique elements)

c) Monitoring of facilities

Saba has a dedicated services, supplies and energy efficiency section within technical management that promotes and implements various measures to ensure optimal energy management.

To this end, Saba has a consumption control and management system that enables the monitoring of facilities through more efficient systems. Saba has also implemented a system for measuring energy and analysing the characteristics of the energy supplied, especially electricity.

This type of control system allows for proper management of consumption and costs, and also involves operations centre staff in the task of containing and possibly reducing these items, both in terms of energy consumption and costs.

This objective, already being pursued in Spain, Italy, Portugal and Chile, will be extended to the other countries of the Group in the coming years.

The main advantages/features of this control and management system are:

- Real-time monitoring of management parameters: Consumption, instantaneous power, intensity, voltage and cos phi (reactive).
- Recording of daily, monthly and annual energy consumption (kWh) per car park
- Recording of daily, weekly, monthly and seasonal consumption trends.
- Analysis of deviations to determine corrective measures.
- Identification of voltages and currents per phase

d) Energy saving

Saba is promoting and implementing various measures that have a direct impact on electricity conservation and is working to extend this to the rest of the countries in the short to medium term.

- Conversion of lighting to programmable LED technology.
- Installation of energy efficient lifts
- Condenser banks
- Renewal of more energy-efficient ventilation systems.

These measures have already been rolled out in Spain, Italy, Portugal and Chile and work is under way to extend them to the remaining countries in the short to medium term.

e) Design installations

Saba has a design specifications book for both new car parks and partial adaptations. This book is updated regularly and includes improvements that impact energy performance, consumption savings and climate change.

f) Sustainable mobility and emission reduction

Saba is strongly committed to sustainable mobility with the installation of parking spaces for electric vehicles available to customers, both for conventional charging and for fast charging — managed by Saba or other operators — and with agreements to install Superchargers in some of our car parks in Spain.

In 2022, we also plan to sign an agreement for the installation of charging stations in Italy to expand the Group's range of charging stations for electric vehicles.

The company also promotes the provision of parking spaces for other types of electric vehicles such as bicycles, motorbikes and scooters, and supports partnerships with car-sharing companies.

Saba also encourages the replacement of its own vehicle fleet with more efficient alternatives, including electric vehicles, whenever possible. Since 2018, all new company vehicles in Spain have been electric. In turn, in 2021, measures were introduced in the United Kingdom, Chile, and Portugal to aimed at bringing down fleet emissions.

g) Last mile distribution

Freight transport contributes significantly to traffic, congestion and pollutant emissions in urban centres. Decarbonising the logistics sector is a question of renewing and modernising fleets, but also of transforming last-mile distribution. Saba is aware of this and reaffirms its desire to further develop its mobility offer and turn its car parks into hubs for sustainable mobility services and key elements for the mobility of people and goods.

Saba's entry into operator Geever's shareholding in 2021, as explained above, strengthens Saba's presence and influence in the proximity market ecosystem thanks to a model of using car parks as key infrastructure. And this, in turn, leads to a more sustainable and lower-emission service.

3.2 Risks identified

As mentioned above, Saba's greatest environmental impact, as shown by the calculation of its carbon footprint, is the impact of energy consumption (Scope 2). In this context, Saba has taken the measures mentioned in this chapter to reduce energy consumption and mitigate climate change as much as possible.

Through the implementation of the management systems ISO 14001 and ISO 50001, follow-up audits are conducted on environmental compliance and energy management. To date, no fines have been imposed for environmental offences.

Saba has taken out environmental liability insurance covering environmental damage, legal defence, remediation costs and damages to third parties.

The risks described above are included in Saba's risk map.

3.3 Environmental management and performance

As a responsible company that cares for the environment, Saba works to adopt best management practises and use available resources wisely.

The Group's activities have an impact on the environment, which must be mitigated and minimised. In the data collected, the Andorran subsidiary has not been included in this section as it is considered immaterial

The following are the numerous measures used to reduce and minimise these impacts:

Assessment or certification process

Saba has an Integrated Management System (IMS) that includes the assessment and control procedures related to the ISO reference standards to which Saba is certified.

In 2021, the environmental certifications ISO 140001:2015 in Spain, Italy, Portugal and Chile and the energy efficiency certification ISO 50001:2011 in Spain, Italy and Portugal were renewed, to which the recently obtained certification in Chile was added.

An extension to the remaining countries is planned, as described in the section on environmental policy.

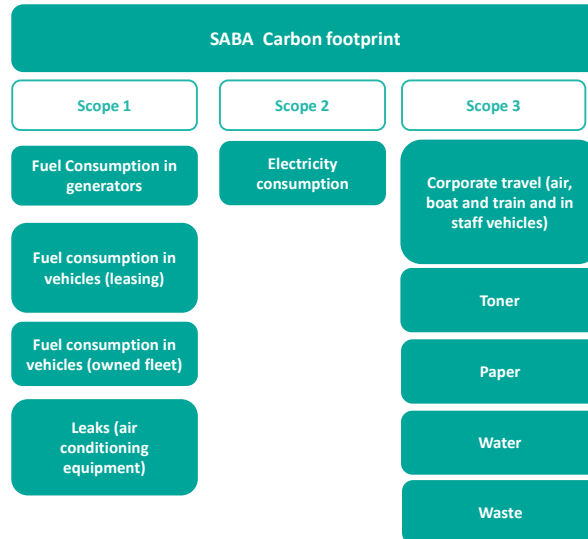
Application of the precautionary principle

The Group is confronted with various operational situations that can develop in very different ways depending on the specific circumstances and the way they are managed. In the event of an emergency, Saba has a crisis management and business continuity plan that includes specific protocols. This is a tool that allows us to anticipate and be prepared for a rapid and orderly response to any eventuality.

In the event of a critical adverse situation, the procedures define how it should be reported, assessed and escalated internally in order to activate the organisation, coordinate internal and external communication actions and deploy the necessary support measures and extraordinary resources.

Measuring the carbon footprint

In order to know its impact on the environment, identify mitigation measures and engage stakeholders, Saba calculates and reviews the carbon footprint of its activities every year, dividing emission sources into areas depending on how much the activity may impact them.



The calculation¹ of emissions for the last two years in each of the scopes is:

Year	EMISSIONS		
	Scope 1 Emissions (tCO ₂ eq)	Scope 2 Emissions (tCO ₂ eq)	Scope 3 Emissions (tCO ₂ eq)
2020	444	8,753	267
2021	1,407	8,774	175

Understanding the following types of emissions:

- Scope 1: Diesel C, vehicle fleet gas oil and refrigerant gases.
- Scope 2: Electricity consumption.
- Scope 3: Purchasing of goods and services (water consumption, paper, toner), hazardous and non-hazardous waste, business travel, and transport and distribution.

The result of the calculation of global emissions in 2021 is 10,356 tCO₂eq, an increase of 9% compared to the previous year. The main reasons for these variations are outlined in the following sections.

¹ Geever activity data (consumption) has not been included

The largest environmental impact of the services provided by Saba comes from energy consumption (Scope 2), which accounts for 86% of the Group's emissions this year, a decrease of almost 8 points compared to the previous year. And although emissions of this type remain unchanged, Scope 1 emissions increased by almost 1,000 tCO₂eq in 2021. This is mainly due to the increase in petrol consumption for the fleet in Spain, Italy and Portugal, after very little driving in 2020 due to the restrictions and health measures in place.

The emission intensity, calculated based on the ratio of emissions to the number of parking spaces, is 52.23 kg Co₂/space for 2021, 9% higher than in 2020, which is in line with the increase in the carbon footprint mentioned above.

3.3.1 Pollution

Saba is working to provide cities with the infrastructure to enable new models of urban mobility. In 2021, we expanded our mobility offering to be part of the solution to reduce pollution and congestion in cities, as described in the previous sections.

We do this through our commitment to transforming the car park into a mobility hub, but more importantly into a dynamic and connected space where new uses beyond the traditional car park are concentrated, such as sharing or last mile micro-distribution. Moreover, Geever's entry as a shareholder demonstrates the group's clear commitment to minimising urban pollution through the last-mile microdistribution model.

Noise and light pollution are not considered essential aspects of the group's business. In any case, in accordance with the legislation in force in Chile, Saba carries out annual noise assessments, the measurements of which do not exceed the legal limits established by the Chilean regulatory authority (labour and environmental protection).

3.3.2 Circular economy and waste management

Saba disposes of hazardous and non-hazardous waste in all countries in accordance with the applicable laws of each country.

Technical management is responsible for the disposal of hazardous waste in accordance with the frequency of regulations in force in each country through an authorised waste manager. The manager shall provide the documentation required by law.

The waste classified as non-hazardous, mainly paper, is stored in the designated places until it is removed. This type of waste is collected at least once a year by an approved company, either for recycling, if possible, or for destruction. The disposal is carried out in conjunction with the disposal of hazardous waste and according to the same guidelines.

The initiatives implemented in the area of hazardous and non-hazardous waste have the effect of both improving management efficiency and reducing the total amount to be processed.

Year	HAZARDOUS WASTE MANAGED								
	CER 150202 ABSORBENTS (kg)	CER 130502 SEPARATOR SLUDGE WATER/OILY SUBSTANCES	CER 160504 AEROSOLS (kg)	CER 080317 DISPOSED OF COMPONENTS AND EQUIPMENT (kg)	CER 140602 SOLVENTS USED (kg)	CER 200121 FLUORESCENTS (kg)	CER 200133 BATTERIES AND ACCUMULATORS (kg)	CER 080111 PAINTS, VARNISHES, INKS AND ADHESIVE RESIDUES	CER 150110 MIXED CHEMICAL WASTES
2020	1,015	36,380	227	80	87	1,434	165	31	189
2021	201	10,200	3	90	30	2,372	1,550	170	35

Hazardous waste managed and its treatment

Less absorbents, sludges, aerosols and solvents were disposed of in 2021 than in 2020.

In the improvement of hazardous waste management (CER 130502), the installation of run-off traps to capture hydrocarbon leaks in the UK is an important new development. In addition, the UK has an inspection and control plan for wastewater collectors to prevent overflows or blockages.

The collection of fluorescent tubes, batteries and accumulators has increased, partly due to the replacement of old lights with LEDs in Chile, which are much more energy efficient.

Due to the gradual increase in presence and normal activity in offices in Spain, more waste of the type paint, varnish, ink and glue has been generated.

Year	NON-HAZARDOUS WASTE MANAGED			
	CER 200101 PAPER AND CARDBOARD (kg)	CER 200301 MIXED WASTE (kg)	CER 160103 CONSTRUCTION AND DEMOLITION RUBBLE/WASTE (kg)	CER 200136 ELECTRICAL AND ELECTRONIC WASTE (kg)
2020	37,030	5,365	3,741	4,342
2021	37,704	15,206	743	5,846

Types of non-hazardous waste

The significant increase in mixed waste (CER200301) is mainly due to the Czech Republic and Slovakia collecting data on this waste type for the first time in 2021, accounting for 55% of the kg of this waste type and 85% of the total increase. In addition, Spain and Chile have included more information on mixed waste. In the case of Spain, the number of operational centres with data collection has increased compared to 2020. In relation to Chile, the actions carried out in Plaza Ciudadanía have included the removal of heavy material such as glazed metal doors and furniture.

The significant decrease in construction and demolition waste (CER 160103) is mainly due to the decrease in construction adaptations in Spain.

Replacement of electronic equipment and more efficient lighting have led to an increase in electrical and electronic waste (EWC 200136). The collection of obsolete electronic equipment from car parks has also increased, helped by a more thorough cleaning of warehouses in Spain where the discarded material was stored.

3.3.3 Sustainable use of resources

Saba is strongly committed to implementing measures that minimise CO2 emissions from its operations. These include optimising and improving processes, purchasing energy-efficient and sustainable products and services, and designing facilities that improve energy efficiency and thus have an impact on reducing costs.

The consumption of the different items by country and by year is outlined below:

Country	ENERGY 2020					REFRIGERANTS		WATER 2020			
	Electricity Consumption (kwh)	Heating gas consumption (m3)	Diesel fuel consumption C of the generator sets	Fleet fuel consumption (l)	Fleet diesel consumption (l)	Consumption in kg	Refrigerant types	Consumption of supplied water (m3)	Consumption of recycled or reused water		
Spain	16,349,192	0	852	12,558	24,515	15	Miscellaneous	23,911	N/A		
Italy	5,175,614	15,959	10,255	4,138	7,648	0		48,942			
Portugal	2,731,960	0	1,857	4,053	8,682	1		4,202			
Chile	2,378,085	0	523	430	573	0		10,822			
United Kingdom	2,079,921	19,917	0	33,679	90,911	0		0			
Germany	1,544,177	0	0	10,105	9,904	0		4,485			
Slovakia	204,697	0	0	1,328	6,761	0		707			
Czech Republic	336,569	1,268	0	3,534	9,988	0		461			
Total	30,800,215	37,144	13,487	69,825	158,982	16		Miscellaneous		93,069	N/A

Country	ENERGY 2021					REFRIGERANTS 2021		WATER 2021		
	Electricity Consumption (kwh)	Heating gas consumption (m3)	Diesel fuel consumption C of the Generator sets	Fleet fuel consumption (l)	Fleet diesel consumption (l)	Consumption in kg	Refrigerant types	Consumption of supplied water (m3)	Consumption of recycled or reused water	
Spain	16,791,300	0	290	17,088	25,564	15	Miscellaneous	26,807	N/A	
Italy	5,179,380	17,336	10,242	4,581	11,763	0		28,116		
Portugal	3,003,304	0	2,196	4,461	8,141	3		4,150		
Chile	2,048,134	0	2,901	283	444	0		13,825		
United Kingdom	2,030,690	24,808	0	24,556	49,699	0		307		
Germany	1,521,819	0	0	21,160	21,038	0		5,353		
Slovakia	212,244	0	60	61	8,301	0		561		
Czech Republic	81,906	1,337	0	3,940	13,620	0		97		
Geever										
Total	30,868,778	43,481	15,689	76,130	138,570	18		Miscellaneous		79,216

In 2021, total electricity consumption is 30,868,778 kWh, a very similar level to 2020. 2021 was a year in which activity levels in our operations largely recovered and were higher than in 2020. The energy saving initiatives and efficiency measures implemented by Saba have had a positive impact on the carbon footprint from electricity consumption (Scope 2), maintaining the level of the previous year, while activity has recovered thanks to the 'return to normality'.

For this year, the energy intensity, calculated based on the ratio between electricity consumption and bed spaces, is 155.69 kWh/space, 2% higher than in 2020.

In 2021, diesel C expenditure has increased due to longer operation of generators in Portugal and Chile to cover power outages due to incidents in the distribution network. Because real consumption data is unavailable in Spain, diesel use in car parks has been estimated.

Gas spending in the UK is up 25% year-on-year because some car parks that remained closed due to the pandemic were heated less in 2020.

With the gradual return to normality and the relaxation of preventative measures, our fleet vehicle journeys have recovered. As a result, an overall increase of 9% in petrol was observed. Basically, all countries increased their spending, except for three countries: Great Britain, where car parks were discontinued and internal combustion engine vehicles were replaced by electric vehicles; Chile, where a later recovery was observed; and Slovakia, which replaced part of its fleet with diesel vehicles.

Diesel consumption decreased by 13% compared to 2020, mainly due to the significant decrease (45%) in consumption by fleets in the UK, for the reasons mentioned above.

Water consumption reached 79,216 m³ in 2021, 15% less than the previous year. This decrease is mainly due to the calculation of the actual figure for Italy in 2021, which was estimated in 2020 based on 2019.

The measures implemented, such as the replacement of taps in bathrooms and the installation of dual flush systems, as well as the improvement of the information system, have contributed to the reduction in water consumption, offsetting occasional leaks, the use of third parties and the reactivation of activities (such as car washes) that require high water consumption.

The energy savings achieved per country and their impact on greenhouse gas emissions (Scope 2) per country are shown below:

Location	Energy saving	GREENHOUSE GAS REDUCTION*		
		Change greenhouse gases	Units (CO2, SO, NO)	Method to obtain data
Spain	3%	15%	CO2	Footprint C
Italy	0%	8%	CO2	Footprint C
Portugal	10%	18%	CO2	Footprint C
Chile	-14%	-6%	CO2	Footprint C
United Kingdom	-2%	-2%	CO2	Footprint C
Germany	-1%	11%	CO2	Footprint C
Slovakia	4%	7%	CO2	Footprint C
Czech Republic	-76%	-95%	CO2	Footprint C

Energy and GHG emission savings in 2021 compared to the previous year.

*Percentages in the table refer to the change in Scope 2 emissions only.

In Chile, SABA has achieved a 14% reduction in electricity consumption thanks to the use of projects to reduce electricity costs and increase energy efficiency, which will be activated in 2021.

Regarding the reduction in the Czech Republic, it should be noted that two car parks have terminated their operating contracts. Their electricity consumption accounted for 66% of the total consumption of SABA in the country in 2020. This has contributed significantly to the reduction of the carbon footprint.

On the other hand, countries such as Spain and Portugal, whose more mature efficiency measures have already been visualised in 2020, have seen an increase in consumption, motivated by the recovery of activity after a 2020 marked by closures and restrictions, as a result of the healthcare crisis. During 2021, Portugal has increased its perimeter, with the incorporation of three new car parks, which explains the 10% increase in its total electricity consumption.

There are also variations in the carbon footprint resulting from the emission factor used for the calculation, which, according to the criteria of the International Energy Agency, varies annually depending on the type of emission and the country.

In Spain, despite the fact that electricity consumption at the global level has maintained the 2020 level, 207,984 kWh were used in 2021 to charge the electric vehicles parked in our car parks, 152% more than in 2020. The main reasons for this significant increase are greater use (in hours) of the chargers installed in the Saba/BAMSA car park network and the expansion of supply, whether for exclusive use (allocated space customers) or pool type (rotational customers). The promotion and expansion of the offer of charging stations for electric vehicles is in line with the declared objective of sustainable mobility and reduction of emissions.

	Charging Points	Recharge time (hours)	kWh delivered	CO2 avoided (Kg)
2020	227	31,525	82,678	59,975
2021	271	63,522	207,984	150,873
Increase last year	19%	101%	152%	152%

Main indicators associated with self-managed electric mobility in Spain

3.3.4 Climate change

Saba considers climate change to be a global environmental challenge and is committed to offering its customers eco-efficient and less CO₂-intensive energy products and services to contribute to climate change mitigation and energy transition.

The main strategic lines of climate action to reduce greenhouse gas (GHG) emissions are:

- Renewal of equipment
- Monitoring consumption
- Reducing the carbon footprint

In addition to the climate change risk management tool, the measurement, control, and monitoring of greenhouse gas emissions, as well as the operational plans made to reduce these emissions, are all carried out in the management of climate change. The commitment to transparency and dissemination of information on climate change is concretised through the publication of this report.

As mentioned above, there was a slight increase (9%) in global greenhouse gas (GHG) emissions in 2021 compared to the previous year. And while economic recovery and the lifting of mobility restrictions have contributed to this increase, the main difference is due to increased fuel consumption of fleet vehicles and improved reporting.

In addition, Saba strives year after year to improve data collection and add more information for the calculation of the carbon footprint.

3.3.5 Protecting biodiversity

All Saba Group operations take place either in urban areas and/or industrial areas, so the activities carried out at these sites do not have a significant impact on biodiversity or other protected areas. Therefore, this report does not contain any information on such matters.

4 Information on social and personnel matters

Saba creates value through a professional, skilled and dedicated team of employees who strategically contribute to the Group's innovation, competitiveness and social responsibility. The health and well-being of employees and the development of their skills are also key elements in the company's excellence.

4.1 Saba Policy

Saba promotes diversity and equal opportunities, creating a proactive and talented team that is passionate about its work.

The Group is strongly committed to human resources management based on a model of excellence that enables it to translate its strategy (set out in its mission, vision and values) into efficient operations and activities, ensuring the development of the people who work there and the processes carried out in a coherent manner and with a systemic vision.

Saba's organisational model was created with the goal of operational efficiency, continual innovation, and growth in mind, based on the principle of "think globally, act locally," which is very much our mindset given our business model and geographic dispersion.

The structure of the organisation is based on a symmetrical distribution of the different functional areas in all the territories in which we operate. This facilitates functional alignment, synergies and flexibility, and promotes growth to maintain focus on customer satisfaction and service excellence.

The strategic lines of action in the area of human resource management are:

- Change organisational culture
- Develop best practises for identifying, attracting and retaining talent
- Promote a motivating work environment that ensures internal recognition and an appropriate compensation framework
- Promote career and talent development based on knowledge and the introduction of a leadership model that enables future challenges to be met
- Adapt organisational structures to enable organisational change
- Introduce a working model focused on continuous improvement and knowledge management
- Promote internal communication and change management
- Ensure the health and safety of employees in the workplace and in labour relations

In 2021, an exceptional and complex year on a global scale, Saba's employees have been at the strategic heart of every aspect of the business. They have enabled the Group to ensure business continuity and continue to serve our customers permanently (24x7) in a safe manner. Saba has emerged stronger as an international group and has worked on an internal transformation process in all areas, focusing on ensuring a collaborative and innovative culture and a flexible and agile organisational structure.

Saba has also continued the implementation of its work environment modernisation and digitisation project. During 2021, Saba introduced a hybrid working model in the offices, combining physical presence with teleworking, depending on the pandemic situation at a given time and in a given area. In addition, the Group was able to offer the Saba team flexibility measures adapted to the specific needs of individual employees.

Operational continuity was also strengthened this year thanks to the digital transformation in the Customer Service and Control Centre, which serves and supports the Group's car parks.

The importance of remuneration and performance management should also be highlighted, i.e. the organisation's ability to create an attractive remuneration system with an efficient salary cost structure capable of attracting and retaining talent. To this end, the remuneration system is based on performance recognition, variable pay schemes and the establishment of benefit packages that help to improve the quality of life of employees while enhancing their commitment to the Group and incentivising their performance.

4.2 Risks identified

The main risks identified in this area are the following:

- **Organisational change, human capital and talent:** The ability of the entire organisation to take up the digital challenge and adapt to the technological change of the current environment, which implies a change in the strategies to be implemented and the consolidation of projects that require joint action plans. All this through the organisation's ability to ensure talent and redeployment of staff (recruitment, retention, training, promotion and succession).
- **Implementing the desired level of homogenisation of processes, procedures, functions and culture, including internal communication:** The group's ability to communicate and implement the defined management model, to have in place in all countries a system of processes, procedures and functions that are consistent with it (systems that ensure the desired level of control throughout the group, operational processes, etc.) and to

disseminate knowledge of the relevant issues in the organisation/countries and the group's strategy.

- **Labour:** There is always a risk of deterioration in relations with social partners, which could lead to legal conflicts, due to the size of the group's companies and the complexity of labour relations and the numerous actors (works councils, staff representatives, trade unions). To avoid this, it is necessary to build permanent bridges of dialogue with these partners, to comply with current legislation and new regulations, and to always seek solutions that are suitable for the company and appropriately agreed with them in order to ensure the continuity of business operations at all times.

The risks described above are included in Saba's risk map and thus follow Saba's risk management model.

4.3 Social management and performance

4.3.1 Employment

Saba offers stable, high-quality jobs and solid, structured career opportunities. The Group has a global recruitment model, standardised for all countries in which it operates, which guarantees best practises in identifying, attracting and retaining talent.

Saba employees' rigour and professionalism, their desire in continual learning and self-development, their spirit of creativity, and their long-term dedication and involvement in the Group's aims are all features of the professional profile throughout all territories.

The distribution of employees by country and gender at the end of the year is as follows:

	2021			2020		
	Men	Women	TOTAL	Men	Women	TOTAL
Spain	600	320	920	524	298	822
Italy	161	32	193	169	36	205
Chile	126	133	259	102	100	202
Portugal	87	37	124	85	39	124
United Kingdom	373	111	484	465	127	592
Germany	50	11	61	52	7	59
Slovakia	18	3	21	18	3	21
Czech Republic	24	7	31	28	9	37
Andorra	1	5	6	2	4	6
Total	1,440	659	2,099	1,445	623	2,068

The total number of employees/at 31 December 2021 is 2,099, compared to 2,068 at the same time last year. The increase in the number of employees is mainly explained, in the case of Spain, by the higher number of reinforcements required by the increase in business activity and the incorporation of Geever into the perimeter, and, in the case of Chile, due to new management contracts. In the United Kingdom, on the other hand, the number of staff decreased due to the termination of the management contracts they were assigned to.

The distribution of employees by gender at the global level of the Group is: 69% male (70% en 2020) vs. 31% female (30% in 2020).

The distribution by gender and age at year-end is as follows:

	2021			2020		
	Men	Women	TOTAL	Men	Women	TOTAL
<30 years	153	85	238	154	69	223
30-44 years	459	235	694	494	218	712
45-54 years	426	208	634	416	221	637
>55 years	402	131	533	381	115	496
Total	1,440	659	2,099	1,445	623	2,068

The distribution by gender and occupational category at the end of the year is as follows:

	2021			2020		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	7	3	10	7	3	10
Middle management	67	36	103	63	35	98
Rest of staff	1,366	620	1,986	1,375	585	1,960
Total	1,440	659	2,099	1,445	623	2,068

For these purposes, as in the previous year, executive positions include all directors and similar positions who perform their executive duties under the direct supervision of the Chief Executive Officer.

4.3.1.1 Employees by type of contract

The breakdown of the workforce by contract type at year-end is as follows:

	2021	2020	Change
Permanent Contract	1,842	1,895	53
Fixed-term contract	257	173	(84)
Total	2,099	2,068	(31)

Permanent contracts refers to all contracts that do not have an end date and fixed-term contracts refers to all others.

At year-end 2021, the number of employees with permanent contracts will represent 86% of the total, as against 92% in 2020. The increase in the number of fixed-term employees is mainly explained by the higher number of reinforcements required by the increase in activities in Spain and the new management contracts in Chile.

The average annual number of full-time and part-time permanent, fixed-term contracts by gender is as follows:

	2021			2020		
	Men	Women	TOTAL	Men	Women	TOTAL
Permanent contract:	1,385	534	1,919	1,371	536	1,908
Full time	1,229	431	1,661	1,224	422	1,645
Part-time work	156	103	258	148	115	262
Fixed-term contract:	114	58	173	114	57	171
Full time	80	40	120	82	36	118
Part-time work	34	18	53	32	21	53
Total	1,499	592	2,091	1,485	593	2,079

For these purposes, full-time is defined as a contract that provides for 100% of the total working days, while the rest is considered to be part-time.

The average annual number of full-time and part-time permanent, fixed-term contracts by age is as follows:

	2021					2020				
	<30 years	30-44 years	45-54 years	>55 years	TOTAL	<30 years	30-44 years	45-54 years	>55 years	TOTAL
Permanent contract:	172	632	612	503	1,919	167	655	615	471	1,908
Full time	130	557	556	419	1,661	131	565	558	391	1,645
Part-time work	43	75	56	84	258	36	90	57	80	262
Fixed-term contract:	50	75	27	21	173	57	66	27	21	171
Full time	30	56	19	15	120	40	47	15	15	118
Part-time work	20	19	8	6	53	17	18	12	6	53
Total	222	706	639	524	2,091	224	720	643	492	2,079

The annual average of full-time and part-time permanent, fixed-term contracts by occupational qualification is as follows:

	2021				2020			
	Management positions	Middle management	Rest of staff	TOTAL	Management positions	Middle management	Rest of staff	TOTAL
Permanent/fixed contract:	10	101	1,808	1,919	10	98	1,800	1,908
Full time	10	100	1,551	1,661	10	95	1,540	1,645
Part-time work	0	1	257	258	0	3	260	262
Fixed-term contract:	0	1	172	173	0	0	171	171
Full time	0	1	119	120	0	0	117	118
Part-time work	0	0	53	53	0	0	53	53
Total	10	101	1,980	2,091	10	98	1,971	2,079

4.3.1.2 Number of redundancies

The number of redundancies by occupational class and by age is as follows:

	2021					2020				
	<30 years	30-44 years	45-54 years	<55 years	TOTAL	<30 years	30-44 years	45-54 years	<55 years	TOTAL
Management positions	0	0	0	0	0	0	0	0	0	0
Middle management	0	0	0	0	0	0	0	0	0	0
Rest of staff	22	27	11	9	69	64	66	25	31	186
Total	22	27	11	9	69	64	66	25	31	186

The number of redundancies by occupational class and gender is as follows:

	2021			2020		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	0	0	0	0	0	0
Middle management	0	0	0	0	0	0
Rest of staff	53	16	69	133	53	186
Total	53	16	69	133	53	186

In 2021, redundancies decreased compared to the previous year, mainly due to the termination of management contracts in 2020 in the case of Chile and internal reorganisation measures in 2020 in the case of Spain.

4.3.1.3 Average remuneration

The average remuneration by gender and professional class is as follows:

	2021			2020		
	Men	Women	AVERAGE	Men	Women	AVERAGE
Management positions	243,415	171,359	221,798	234,210	163,070	212,868
Middle management	88,271	74,793	83,560	91,430	74,791	85,487
Rest of staff	24,902	23,886	24,585	24,555	23,924	24,367
Average	28,913	27,338	28,330	28,486	27,452	28,175

The average remuneration by age and professional class is as follows:

	2021					2020				
	<30 years	30-44 years	45-54 years	<55 years	AVERAGE	<30 years	30-44 years	45-54 years	<55 years	AVERAGE
Management positions	0	0	220,477	222,365	221,798	0	0	207,143	218,593	212,868
Middle management	14,486	55,486	90,736	112,214	83,560	0	57,476	92,977	120,567	85,487
Rest of staff	17,596	22,349	27,059	27,965	24,585	18,319	22,399	27,239	26,529	24,367
Average	17,570	23,638	33,699	33,206	28,330	18,319	23,877	34,430	30,740	28,175

There was no significant change in the average remuneration compared to the previous year.

The calculation of the above average remuneration includes all remuneration components available in the organisation (fixed remuneration, variable remuneration and social benefits) according to the contractually agreed terms.

4.3.1.4 Pay gap

In recent years, positive steps have been taken in terms of gender equality by increasing the number of women in the labour market and starting the process of equal pay for both genders. Unfortunately, the differences are still very large and there is a need to develop strategies to promote real gender equality in society in general and in the labour market in particular.

There are three basic elements that explain this pay gap between women and men working at Saba. Firstly, Saba is a company with a history of more than 50 years, and, as such, it is still affected by the fact that the number of female employees across the labour market has only begun to increase relatively recently. The second factor is a consequence of women's needs in terms of work-life balance compared to men, which means that part-time employment is higher among women than among men. Finally, there are still more men in positions of responsibility, which is a consequence of higher seniority in the company.

The overall pay gap ratio, i.e. the pay difference between men's and women's salaries expressed as a percentage difference from men's salaries, stands at 5.5% in Saba companies in 2021 (3.6% in 2020). The figures show an increase of 1.9 percentage points compared to 2020. It should also be noted that this year it has not been possible to implement measures at the remuneration level aimed at reducing the pay gap, largely due to the complex economic situation that the Group has had to deal with due to the international pandemic.

4.3.1.5 Remuneration of jobs equal to or on average of the company

The ratio between the starting salary and the local minimum wage by gender is shown by country:

2021	Men			Women		
	Starting salary	Local minimum wage	Ratio (starting/local)	Starting salary	Salario mínimo local	Ratio (starting/local)
Spain	13,510	13,510	1.00	13,510	13,510	1.00
Italy	21,154	0	0.00	21,154	0	0.00
Portugal	9,590	9,310	1.03	9,590	9,310	1.03
Chile	5,823	5,633	1.03	5,823	5,633	1.03
United Kingdom	21,100	19,238	1.10	21,100	19,238	1.10
Germany	20,043	20,043	1.00	20,043	20,043	1.00
Slovakia	8,800	7,476	1.18	8,800	7,476	1.18
Czech Republic	8,955	7,112	1.26	8,955	7,112	1.26
Andorra	15,150	13,458	1.13	15,150	13,458	1.13

2020	Men			Women		
	Starting salary	Salario mínimo local	Ratio (starting/local)	Starting salary	Salario mínimo local	Ratio (starting/local)
Spain	13,906	13,300	1.05	13,906	13,300	1.05
Italy	21,154	0	0.00	21,154	0	0.00
Portugal	9,202	8,890	1.04	9,202	8,890	1.04
Chile	5,604	5,426	1.03	5,604	5,426	1.03
United Kingdom	20,383	18,187	1.12	20,383	18,187	1.12
Germany	21,960	17,952	1.22	21,960	17,952	1.22
Slovakia	8,773	6,960	1.26	8,773	6,960	1.26
Czech Republic	8,169	6,622	1.23	8,169	6,622	1.23
Andorra	15,150	13,000	1.17	15,150	13,000	1.17

For the purposes of the above, entry-level salary is defined as the gross annual salary of the lowest category offered by the group in each country; local minimum wage is defined as the minimum wage set by law in each country. In both cases, there is no difference in remuneration between the genders.

4.3.1.6 Average remuneration of directors

In both 2021 and 2020, the remuneration received by all Directors in their capacity as Directors shall be identical for each of them and without distinction as to gender, without prejudice to any additional remuneration received for their services to the Company.

The remuneration received by members of the Board of Directors in 2020 and 2021, broken down by gender and including social security contributions, if any, is as follows:

2021	Average persons	Total compensation
Men	10.0	1,310.0
Women	3.0	120.0
Total	13.0	1,430.0

2020	Average persons	Total compensation
Men	9.5	1,413.0
Women	2.5	100.0
Total	12.0	1,513.0

4.3.1.7 Implementation of employee right to disconnect measures

As a group whose main activity is the management of car parks that provide a public service 24 hours a day, 365 days a year, Saba does not currently have a common policy regulating employees' right to disconnect. However, the Group has taken various initiatives in some countries to regulate the organisation of work. In the countries where this is required, Saba has established annual calendars that are communicated to all employees, setting out start and end times with specific flexible working arrangements in each case. One of the measures to be introduced as part of the Group's transformation and work organisation process is the development of a disconnection policy common to all territories. Because of the COVID-19 pandemic, such a policy could not be implemented this year, but we attach great importance to our employees' right to disconnect and it will be a priority for the new year.

4.3.1.8 Disabled employees

Employees with disabilities are understood to be those according to the regulations in force in each country. The percentage of disabled employees at Saba is 3.1% (2.4% in 2019) of the total Saba workforce. This makes 66 people in 2021 and 50 people in 2020. The increase compared to 2020 corresponds to the inclusion of employees of a car park that is considered a special employment centre acquired at the end of the 2020 financial year and employees with disabilities in the United Kingdom, both of which were not included in 2020. Excluding these effects, the change from 2020 would be 4 employees.

Those employees who have any type of functional limitation in Spain are assessed by the health monitoring service to evaluate the impact of their functional limitation on the performance of the tasks of their job. Following the technical report, the appropriate adjustments are made to the workplace and/or the tasks and functions that cannot be performed are identified.

4.3.2 Work organisation

Saba is committed to promoting a good work-life balance for its employees and co-responsibility as ongoing goals.

4.3.2.1 Organisation of work time

At Saba, we are aware that a work organisation proposal must include elements that ensure aspects relevant to the employee, such as the reconciliation of work, family and private life; the work environment in terms of development and internal promotion opportunities for employees; the offer of challenges and a work environment that facilitates development and shared decision-making at all levels according to the profile of responsibilities.

Work organisation at Saba includes all aspects that determine, in the broadest sense, the work to be performed, and the way and conditions under which it is performed.

In general, the annual working time at Saba is determined by the provisions of the applicable collective agreements or, in the absence of such, by the prevailing laws in each country. However, the Group has taken various initiatives to make working hours more flexible in accordance with the needs of its employees: Improved breaks during the working day, regulation of flexibility in the beginning and end of the working day, flexible working hours during the periods when schools take their holidays, improvements in paid/unpaid leave and leave of absence.

Saba is undergoing an internal transformation process where one of the main vectors is the flexibilisation of the place of work and thus of working hours, with the aim of improving the work-life balance.

During 2021, the Group has implemented a hybrid working model combining teleworking with face-to-face work in the offices, adapted to the needs of the pandemic at any time and in any area. At the same time, Saba is working on a “SmartWork” model for the future that uses the best practises identified in recent years, applies globally to the entire Group and is adapted to the needs and legislation of each country.

4.3.2.2 Number of hours of absenteeism

The number of cumulative absences in 2021 was 226,506 hours (242,334 hours in 2020), a decrease of 6.5% from the previous year. The analysis of absenteeism in 2021 shows that 78.71% of absenteeism was due to general illness (78.4% in 2020). The percentage of this type of absenteeism follows the same trend as in 2020, which saw an increase compared to 2019 due to the COVID-19 pandemic. This continuity of the pandemic has serious implications for people's health, as it has led to many long-term absences due to either infection or having to be under lockdown for a period of time due to contact with anyone positive for COVID-19.

The absenteeism rate has been calculated taking into account all absences from the workplace during the working day, and for the legal working hours. Most of the absences are due to the COVID-19 pandemic that we experienced, with absences caused by mandatory quarantines. Other main causes are ordinary illnesses, unjustified absences, paid leave and general medical appointments and specialists, in that order.

4.3.2.3 Measures to improve the work/life balance

For Saba, reconciling work, family and private life is part of the strategy to achieve real equality between men and women. For historical reasons, mainly social and economic, women were more involved in the process of combining work and life balance until recently. Saba is committed to co-responsibility as a key value to be promoted in society in order to achieve real equality and is taking measures to help rebalance this role.

All actions are defined by the Group without distinction by gender, giving priority to equal opportunities in all areas of work (remuneration, training, promotion, development, prevention of occupational risks, etc.). For those positions where this is possible, there are flexible entry and exit options, individual time off for family issues and the initiative to allow Saba employees to work more intensive hours during school holidays has been implemented.

These types of measures promote engagement and motivation, reduce absenteeism and thus promote the health of our employees.

In addition, the digital and workplace transformation in which the Group is immersed will entail measures to make working hours more flexible, which will soon be formalised with the Group's SmartWork model, which is currently being developed.

The following table shows the most important indicators in relation to work-life balance:

	2021	2020
Total number of workers entitled to parental leave	49	45
Total number of employees who have taken parental leave	49	45
Total number of employees who returned to work during the reporting period after parental leave ended	34	36
after parental leave ended and were still employed 12 months after returning to work	28	33
Return to work and retention rates of staff who took parental leave	69.4	80.0

The rate of return to work and staff retention is calculated by dividing staff rehired in 2021 by staff eligible for parental leave.

4.3.3 Health and Safety

At Saba, safety is our priority and we minimise risks for all. The Group considers occupational health and safety to be one of its strategic pillars and a commitment that it must uphold in all its actions, based on the fundamental principle of protecting the integrity of both its own employees and those of partner companies in their activities at Saba facilities.

Saba's approach is not only to comply with health and safety regulations, but to go beyond the minimum legal requirements and achieve maximum efficiency as part of the continuous improvement process, because one of our goals is to distinguish ourselves as a responsible employer who is committed to its teams in terms of health.

The objective remains to ensure safe and healthy working conditions in the development of the various production activities at Saba. This is done through health promotion and protection activities, as well as hazard identification, assessment and control of occupational risks that contribute to the physical, mental and social well-being of employees, in order to prevent occupational accidents and diseases.

Due to the exceptional situation created by the COVID-19 pandemic in 2020, we had to focus our resources and efforts on establishing protocols for action against COVID-19 at Group level and specifically by country for Spain, Italy, Portugal and Chile. Saba felt it was necessary for the protocols to provide a global response and address a variety of issues from a holistic and cross-cutting perspective.

- People perspective: Awareness raising, training, protective and preventive measures (PPE: use of protective masks, hydroalcoholic gel, inter-post protective screens), monitoring of cases and incidents and COVID testing.
- Work Spaces Perspective: Adapting workplaces by establishing safety distances and installing protective partitions, establishing capacity in shared workspaces, establishing specific cleaning, disinfection and ventilation measures in each case, and internal and external signage.
- Coordination/Management of Third Party Perspective: proactive coordination with suppliers, customers and others, etc.

In 2021, Saba has maintained the global approach by adapting the protocols to the many changes in dynamics of the pandemic in the countries.

In addition, the protocols implemented have maintained and adapted the necessary mechanisms for monitoring contagion cases and direct contacts.

Again this year, Spain and the United Kingdom were the countries where Saba was most affected by the pandemic at staff level. In these countries, both the rates of infected employees and absenteeism are significantly higher than the average of the other countries.

In 2021 Saba consolidated the certification related to the COVID-19 protocols developed by Aenor for Spain, Italy, Portugal and Chile as part of the annual ISO certification process, which confirms the suitability of the global pandemic management plan created and provides the various stakeholders with a guarantee of the safety of our facilities and services.

In 2020 and 2021, Saba, as a public parking service provider relevant as an accessory and necessary activity to facilitate the delivery of critical and essential services, continued to offer this service to citizens and its customers. To ensure service delivery, the Care and Control Centre (CAC), which oversees several of the Saba countries, has been working virtually with remote controls and also in different physical locations to avoid staff contagion. Similarly, as a contingency measure in the pandemic situation, the practise of reducing staff presence in car parks where activity permitted was maintained as much as possible. The service was maintained with the ACC and/or by increasing the number of car parks managed by an operator through the PAME management model.

In 2020, work was carried out on the migration of the prevention management system based on the OHSAS 18001 standard to the new ISO 45001 standard. Saba's Health and Safety Policy was adapted to this new ISO 45001 standard. The Health and Safety and IMS management system (6conecta) also continued to be rolled out in the Saba countries.

Details of accidents at work, understood as those accidents that may or may not have led to sick leave. ²:

	2021			2020		
	Men	Women	Total	Men	Women	Total
Accidents in the workplace	74	15	89	69	21	90
Occupational illnesses	0	0	-	0	0	0
Frequency index *	9.10	5.08	7.94	4.22	5.13	4.47
Severity index **	0.07	0.19	0.11	0.03	0.13	0.06

*Frequency rate = no. accidents with sick leave*1,000,000/no. hours worked

**Severity rate = no. of days lost*1,000/no. of hours worked

For the analysis of these tables, it is necessary to take into account the criteria used for reporting and extracting the indices. In the section on accidents at work, all the different types of accidents are indicated: with or without sick leave, commuting, on business trip or at work.

On the other hand, only accidents occurring at the workplace and with sick leave are used to calculate the indices. Applying this criterion, only 16 out of a total of 90 reported accidents in 2020 and 27 out of a total of 89 reported accidents in 2021 were taken into account in the calculation of the indices. As a result, both the frequency and severity rates increase compared to 2020.

The frequency and severity rates for 2020 and 2021 are not homogeneous due to the review of the criteria carried out in 2021. In the next financial year, this review will be continued to ensure the information is comparable.

4.3.4 Social Relationships

Saba is a company committed to respect for fundamental rights, freedom of association, collective bargaining and the constant search for agreement, as well as respect for freely elected workers' representatives in all countries where the company operates. Saba's social relations are distinguished by stability, social harmony, and the reduction of conflicts in all of the countries where the company operates, and are expressed through worker representation and management of individual contracts.

In general, the Spanish industrial relations system provides for different types of worker representation in companies: trade union representation through works councils or through staff delegates. The Collective Bargaining Agreements provide for various channels of communication with the representatives through committees dealing with various and diverse aspects of general and specific interest, with ad hoc meetings held at the request of both parties to deal with relevant and necessary issues at any time. As in 2020, this year we renewed some temporary redundancy plans implemented with workers' representatives and various works councils through digital platforms, and in all cases we reached agreements with them.

Regarding the mechanisms for consultation and participation of workers, regular meetings are held in the countries with a workers' representation to identify the opinion and sensitivity of workers on the different issues. In countries where there is no employee representation, we opt for individual management of each employee, building a relationship of trust that allows us to make individual agreements.

The model of relations with Saba workers' representatives in countries where there is such representation is based on a relationship based on trust and constant contact, in the knowledge that they are necessary actors for the achievement of the company's objectives.

The percentage of workers covered by collective agreements in relation to the total number of workers is broken down by country as follows:

	2021	2020
Spain	100%	100%
Italy	100%	100%
Chile	42%	50%
Portugal	100%	100%

Chile offers a unique case study in that each contract must be renewed by agreement between the company and the union. Currently, the group of workers in concession and airport contracts is covered by collective bargaining agreements. The decrease in the rate in Chile corresponds to the increase in the number of workers bound by new contracts that are not covered by collective bargaining agreements.

There are no such collective agreements in the United Kingdom, Germany, Slovakia, the Czech Republic and Andorra.

The percentage of workers represented on joint health and safety committees is as follows:

2021				2020			
No. of committees	Total headcount	Employees taking part	% of total workforce	No. of committees	Total headcount	Employees taking part	% s/ plantilla total
32	2,099	914	43.54%	23	2,068	821	39.70%

The increase in the number of committees comes mainly from Italy. As a result of COVID-19, Italian legislation has encouraged the growth of health and safety committees.

4.3.5 Training

One of the main reasons for the importance of staff training in any organisation is the fact that staff acquire knowledge and skills for carrying out their tasks and try to balance skills with the demands of their work. With this in mind, Saba provides training that is focused and adapted to different professional profiles. Our principle is that employees are the driving force and the most important asset of the company, they contribute ideas and knowledge, develop projects and work for the smooth functioning of the company and are the visible face of the company.

Saba is committed to training as a means to achieve the Group's goals and objectives and sees it as a positive return mechanism, a long-term investment and a guarantee of success.

Along these lines, Saba sees training as an essential activity that is necessary to face the challenges of the sector and society, the advances of technology and the need for excellence or continuous improvement.

Each year, Saba establishes training plans with the aim of meeting the personal and professional development needs of its team, and thus enabling it to meet the group's objectives. These plans are based on the group's strategic lines and objectives, as well as the annual employee development assessment, which is carried out annually in Spain, Italy, Portugal and Chile and which is expected to be extended to the rest of the countries in the future and the specific needs of each department.

For Saba, the most important objectives of the training plans are as follows:

- Providing and ensuring the acquisition of new knowledge that allows the development of new skills and enhances employees' versatility.
- Ensuring *engagement* of employees through training and professional growth, thus strengthening the feeling of belonging to the company.
- Facilitating identification and integration with the corporate culture, values and objectives.
- Optimising ways of working, collaboration and relations between the different areas of the Group.
- Ensuring the loyalty of talent in the Group.

The health crisis caused by COVID-19 has had a direct impact on the training actions that have taken place over the last two years, as well as on the data extracted from these trainings. Although the pandemic has had a drastic impact in this respect, our ability to adapt to the situation has allowed for implementing new ways of working and protecting this potential, thus finding different ways of acting in 2021 and favouring online rather than face-to-face training in most training proposals.

Hence, the year 2021 will be marked by the possibility of training in any location, regardless of the place where the training action was carried out. This will stay at the core of any future training approach, i.e. the flexibility to adapt training to the employee, and not vice versa.

In 2021, the training offer of the online platforms for Spain, Portugal and the United Kingdom was increased and improved, while streaming training has been promoted for all countries and work centres, thanks to the new collaboration tools linked to the new 'Digital Workplace' implemented in previous years.

The following table shows the training hours per professional category compared to the previous year:

2021				2020			
Management positions	Middle management	Rest of staff	TOTAL	Management positions	Middle management	Rest of staff	TOTAL
435	1,083	16,478	17,996	603	1,021	13,410	15,034

On a global level, and thanks to the new development possibilities of the aforementioned training courses, a substantial increase of around 20% in training hours can be expected in the 2021 financial year. Some countries have followed similar or somewhat lower levels compared to 2020, such as the United Kingdom or Chile, while others have even managed to improve their results, with Italy standing out with training actions linked to commercial management, technological tools and risk prevention.

At the global level, training related to the pandemic situation was provided (in the area of employee health and safety), with actions to refresh those already established in the previous year. Also, a global project was launched for the technological transformation of the Group's ERP, with a very cross-cutting impact involving multiple areas in all the Group's countries.

Spain, while not reaching the figures of previous years, also considerably increased its annual training hours compared to 2020, with a significant focus on new projects, such as the new management tool for occupational risk prevention and the management of defibrillators in car parks, a dedicated support plan for systems to tackle the digital transformation, as well as specific training focused on customer management and customer satisfaction.

Portugal saw the launch of Campus Saba training courses linked to the environment and the new occupational risk prevention management tool.

Training in ethics and crime prevention, as well as the onboarding of new recruits, largely round out the training activities implemented by Chile.

In the United Kingdom, multiple training courses were bolstered, particularly those related to the code of ethics, customer service and occupational health and safety.

Germany took the opportunity to carry out several training courses during the lockdown period in 2020, so its training commitment was higher in 2020 than in 2021.

The Czech Republic focused its 2021 training on language improvement, establishing English as the reference language for communication between employees, which is necessary to ensure the success of the group's international projects.

Lastly, Slovakia has also been added this year to the training hours report owing to the Group's technological transformation project in which it has also participated like the other countries.

4.3.6 Accessibility

In order to facilitate non-discriminatory, independent and safe access to and use of our car parks by people with special needs, the Saba Group is committed to complying with the functional conditions and the provision of accessible elements established in the different regulations, so that both customers and employees can access all our centres and offices in accordance with this premise.

Therefore, our car parks have an accessible itinerary that connects the main entrance to all the rooms where the customer with special needs must go, so that he/she can make proper and comfortable use of them. In this context, Saba is committed to the following measures:

- Adequately sized parking spaces arranged, where possible, at the closest point to pedestrian lift access.
- Toilet facilities with sufficient dimensions to ensure accessibility, as well as grab bars and arrangement of the different elements in such a way as to facilitate their use: suitable height and arrangement of the mechanisms, simple, adapted and practicable operation, as well as correct signage.
- Collection management points designed to ensure accessibility.
- Call points with an intercom system by means of an accessible mechanism, with a sign indicating its function.

The car parks are also being adapted, with improvements made to the signposting and the different elements to make accessibility even more comfortable. Saba pays special attention to ensuring that all its car parks have lift access to the surface by greatly improving the efficiency of these accessible routes, including in instances where it is not compulsory under current regulations.

Other adaptations carried out to facilitate accessibility are those carried out in the hygiene services. All of these new facilities are designed to make them even easier to use for people with special needs and the Group is committed to continuing to make progress on these projects.

4.3.7 Equality

As a Group, Saba is committed to promoting equal opportunities and diversity, fostering an environment that encourages inclusion, transparency and non-discrimination on the basis of gender, race, religion and/or beliefs, colour, nationality, age, sexual orientation, disability, pregnancy or trade union representation.

Thus, Saba has set out an orderly set of measures aimed at achieving equal treatment and equal opportunities between women and men and eliminating gender discrimination.

Saba's values are based on respecting and valuing the diversity of talents, in the conviction that the sum of singularities favours the creation of a more satisfactory, flexible and innovative workspace, thus facilitating the achievement of the company's objectives.

In this regard, Saba has standardised policies and guidelines shared throughout the organisation that ensure equal opportunities, covering selection and professional promotion criteria, staff training, access to information, risk prevention and occupational health, remuneration and labour relations.

In Spain, Saba has an Equality Plan for the companies Saba Infraestructuras and Saba Aparcamientos and is working on the other companies.

This Equality Plan envisages an ordered set of measures with the aim of achieving an employee management that ensures equal treatment and opportunities between women and men who form part of the company, while also detecting any situation of discrimination on the grounds of gender that may exist. It should also be noted that Saba has a Protocol for the Prevention of and Action against Harassment at Work and/or Sexual Harassment, the primary objective of which is to ensure respect for equality and non-discrimination.

In the United Kingdom, Saba has an equality policy and procedures in place to ensure equal opportunities and non-discrimination.

In the rest of the countries where the company is present, equality plans and protocols for the prevention and control of workplace and/or sexual harassment are being drawn up. In all of them, the commitment to equal opportunities is governed by the same principles implemented in Spain.

In 2021 we have worked on a common equality and diversity plan for all the countries where Saba is present. The aim is to implement principles to be a benchmark in equality and diversity, ensure fairness and equal treatment, adopt gender mainstreaming as one of the guiding principles and a strategy to make equality between women and men effective, be an employer capable of attracting and retaining talent, promote participation and dialogue with social partners and employees as a working principle and tool, integrate the gender perspective in the management of the company and disseminate a zero tolerance policy towards any form of violence and/or harassment in the workplace. In short, to incorporate a transversal and integrating vision of the gender and diversity perspective.

Saba is a company that is committed to joint responsibility between men and women; this is one of the values to be promoted in society in order to achieve effective equality, which is why the company has provided flexibility, as far as possible, so that employees can cope with the different situations arising in the course of the pandemic. These measures facilitate a better working environment and increase teams' level of engagement and commitment.

Sexual harassment protocol:

All women and men at Saba are entitled to respect for their dignity, and likewise have the obligation to treat with respect those with whom they come into contact for work purposes (customers, suppliers, external collaborators, etc.).

In accordance with these principles, Saba declares that any kind of workplace, sexual, psychological (moral or "mobbing") and gender-based harassment will not be permitted or

tolerated under any circumstances, and will not be ignored and would be vigorously sanctioned.

To achieve this purpose, Saba works with each person in the organisation, and especially those who manage teams, to ensure that they assume their responsibilities:

- By avoiding actions, behaviours or attitudes of a sexual nature, with sexual connotations, or which are done because of a person's sex, which are or may be offensive, humiliating, degrading, harassing, hostile or intimidating for another person
- By acting appropriately and responsibly when faced with such behaviour or situations, in accordance with the guidelines set out in this statement of principles: not ignoring them, not tolerating them, not allowing them to recur or escalate, bringing them to the attention and support of the appropriate people

In this context, Saba is committed to:

- Disseminating a policy and providing information opportunities for all its members and, in particular, the management team to help create greater awareness of the issue and knowledge of the rights, obligations and responsibilities of each individual
- Providing specific support and assistance to people who may be suffering from these situations, creating a management team with the necessary training and skills for this function
- Organising and publicising the different ways of resolving these situations within the company
- Ensuring that all complaints and allegations are dealt with rigorously and handled fairly, promptly and confidentially
- Ensuring that no reprisals are allowed against the harassed person who files a complaint or internal report or against persons who participate in any way in the resolution process
- Taking firm action against intentionally false testimony in complaints

In order to prevent and standardise action in these cases, Saba has made available to all employees in Spain a Protocol for the Prevention of and Action against Harassment at Work and/or Sexual Harassment. This protocol has been properly distributed among employees and is available on the intranet.

All other countries comply with their national or local regulations and therefore sexual harassment is not tolerated and is prohibited. In Portugal, Germany, the Czech Republic, Slovakia and Andorra, work is underway to set up a sexual harassment protocol.

5 Corporate governance

Governing bodies

Consejo de Administración

Presidente

Salvador Alemany Mas · Fecha nombramiento 14/12/2011

Consejero Delegado

Josep Martínez Vila · Fecha nombramiento 14/12/2011

Vocales

Marcelino Armenter Vidal · Fecha nombramiento 31/10/2019

José Manuel Basáñez Villaluenga · Fecha nombramiento 14/12/2011

Óscar Valentín Carpio Garijo · Fecha nombramiento 31/05/2017

Estefanía Collados López De María · Fecha nombramiento 19/06/2013

Adolfo Feijóo Rey · Fecha nombramiento 31/10/2019

Alejandro García-Bragado Dalmau · Fecha nombramiento 12/06/2018

Juan José López Burniol · Fecha nombramiento 14/09/2018

Maria Dolores Llobet María · Fecha nombramiento 14/12/2011

José María Mas Millet · Fecha nombramiento 14/09/2018

Elena Salgado Méndez · Fecha nombramiento 22/06/2020

Joseph Zacharioudakis · Fecha nombramiento 22/06/2020

Secretaría no Consejera

Carlota Masdeu Toffoli · Fecha nombramiento 14/09/2018

Vicesecretaría no Consejera

Silvia Medina Paredes · Fecha nombramiento 14/09/2018

5.1 Company commitments to sustainable development

The entire organisation participates and collaborates in the implementation of the sustainability culture established at Saba. The Group's way of working is a shared project of commitment, which translates into customer service, engagement and responsibility for the territories in which it operates and active participation in the progress of cities. All this, together with the brand identity and the social and ethical aspects, are way set Saba apart.

The integration and consolidation of sustainability in the business strengthens transparency and proper stakeholder management. Here, the roadmap that characterises the company's sustainability strategy is aligned with the GRI standards.

Creating value for society and the environment is a must for Saba. For this reason, the entire organisation is working towards maintaining a sound sustainability strategy and managing the key economic, environmental and social aspects in an appropriate manner. In the 2021 financial year, Saba reiterated its support for projects such as the UN Global Compact, which was created more than 20 years ago and has more than 15,401 signatories in 164 countries around the world. It is the world's largest corporate sustainability initiative mandated by the United Nations to catalyse private sector efforts to achieve the Sustainable Development Goals and drive the implementation of the Ten Principles - on human rights, labour standards, environment and anti-corruption - among the business community and organisations

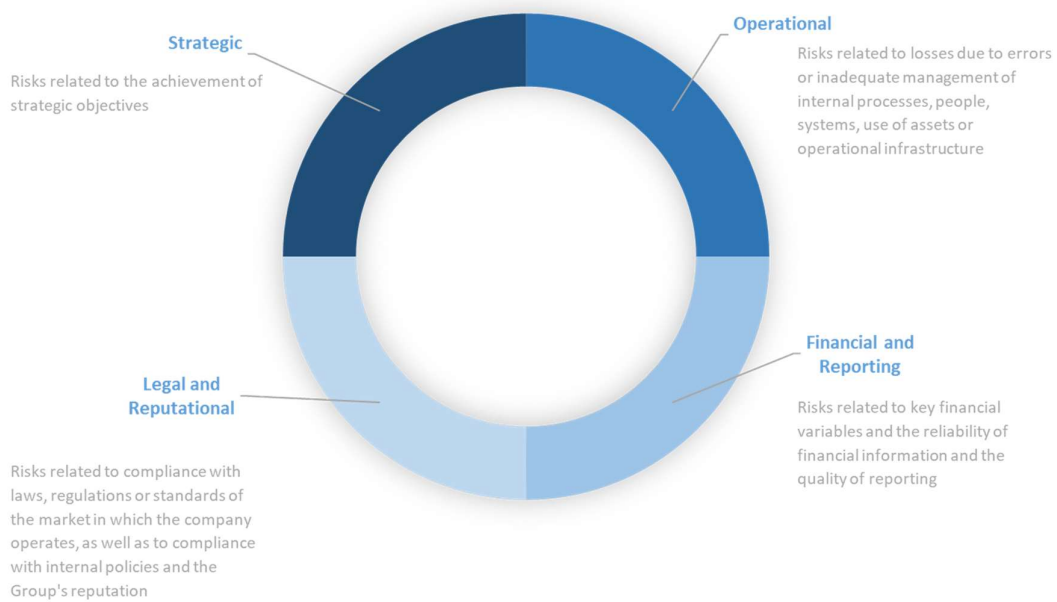
In this regard, Saba carries out its activity within the framework of the United Nations Sustainable Development Goals (SDGs) to make these principles part of the strategy, culture and daily actions of the business. By the very nature of Saba's activity, its business is carried out with particular attention to climate change objectives, in line with actions to combat climate change and its impacts, sustainable cities and communities, with the development of urban mobility solutions, and innovation, improvement and technology of infrastructures.

5.2 Risk management

Saba has a Corporate Risk Management (CRM) model that ensures that Saba's risks are brought to the attention of the appropriate managers and establishes control measures to anticipate and mitigate their impact.

The risk identification process aims to detect the risks that could impede the achievement of corporate objectives in Saba, with special attention to the most significant risks prioritised according to their impact (financial, continuity of operations/service, reputational/corporate social responsibility) and the probability of occurrence.

Risk identification comprises the following risk categories:



The Corporate Risk Management model incorporates control activities aimed at mitigating the risks that have been identified, thus ensuring an environment of comfort in the performance of the company's activities that entail significant risks for Saba. Control activities have associated with the individuals responsible for implementation (carrying out control on a day-to-day basis) and supervision (who verifies the execution of the control) as well as frequency, typology (preventive or detective control) and effectiveness through periodic audits of the control activity and its associated evidence.

All control activities shall be properly documented and communicated and shall be carried out by the areas responsible for them within the defined deadlines.

Covid-19 continues to pose significant challenges to business activities and to generate uncertainties about the course of the pandemic and the associated spill-over effects on the economic and financial system, both in Europe and internationally. The continuity of the pandemic during 2021 has maintained the previous year's focus and priority levels.

In this context, the main strategic risks identified in relation to the business model in the car park sector are as follows:

- **Mobility ecosystem:** Changes in the administration and town planning policy in cities (new urban planning zones, traffic restrictions in central areas, etc.) as well as changes in people's mobility and traffic habits (new alternative transport services, electric cars, car sharing, etc.).
- **Time horizon of contracts:** Risks derived from the age of the concessions and contracts in the portfolio and the degree of capacity to replace them with new business opportunities that ensure the Group's growth. Furthermore, the contracts are subject to termination by the granting authority for reasons of public interest, in circumstances stipulated in public law or under contractually agreed terms and conditions.
- **Technological innovation:** Development of proactive technological innovation in the medium and long term aligned with the strategy and taking into account the requirements of all Saba departments.
- **Competitiveness and efficiency:** Ensuring the sustainability of the business taking into account competitors in the sector. Further, alignment of the Group's products and value proposition with the needs of customers in all countries is required, with assurance of the desired quality levels. In addition, cost and management efficiency is required as a strategic element in addition to the value proposition (products or services) to customers.

Further, the main operational risks identified are as follows:

- **Business continuity:** Possible business disruption due to asset availability problems, discontinuity of operations, incidents in data processing centres (DPC and CAC room), availability of resources, reputational damage as a result of operational failures, natural disasters, pandemics, strikes or other contingencies affecting business continuity.
- **Cyber Security :** The organisation's ability to protect business information assets from cyber-attacks (which can disrupt operations, damage the organisation's reputation and/or

cause significant revenue losses), taking into consideration the current digital transformation towards *cloud service models*.

- **Systems:** Risks arising from the conceptualisation and materialisation of the systems map, which may generate the existence of manual operational processes and for which a high degree of fluidity of communications is required (robustness), and risks arising from the adaptation of the systems to the business logic (product flexibility and reliability).
- **Management of project portfolio:** High volume of projects accompanying the Group's transformation process, involving the identification of needs, prioritisation for implementation and materialisation, with cross-cutting effects that require the participation of many actors or interlocutors throughout the Group.
- **Safety at car parks:** Contingencies related to the safety of people in the facilities (theft, unwanted personnel in the car parks, etc.) and the appropriate accompaniment of customers in these situations.
- **State of infrastructure:** Degree of adequacy of the state of the infrastructures and ensuring a level of investment that prevents problems of obsolescence in assets, monitoring said follow-up, also ensuring that the asset is returned in the condition mandated by the authorities.

In the current context, the following more significant legal compliance and reputational risks are also observed:

- **Data protection:** Risks arising from the security, integrity and confidentiality of information in relation to the protection of personal data of natural persons (processing and circulation of such data), as well as staff access to such data.
- **External communication and social media:** Degree of adequacy of the messages issued to the exterior, of the relationship with the media and stakeholders (institutional relations), of the use of advertising and brand uniformity, definition and implementation; and of the information conveyed through social networks and the management of the company's reputation in this environment.

- **Regulatory compliance and litigation:** Risks arising from the increase in regulations and their continuous changes, especially due to Covid-19, with the legal uncertainty that this may entail. At the same time, also arising from Covid-19, there has been an increase in negotiations of different contracts and certain disputes with third parties.

5.3 Ethics and integrity

5.3.1 Disclosure on human rights

Saba recognises the fundamental principles of the Declaration of Human Rights, as defined by the United Nations in 1948, and they constitute a frame of reference for the way the organisation operates.

As far as labour rights are concerned, Saba has taken as a benchmark reference the main conventions of the International Labour Organisation, the legal requirements of the Spanish labour law system and other international labour standards.

Respect for human rights is one of the main obligations that Saba has assumed in the conduct of its operations and actions in general. To ensure this respect, the company has developed procedures and commitments to avoid, prevent and mitigate the negative effects that its operations/actions may have on people's rights.

Saba, through its corporate values, has defined its philosophy and fundamental principles governing the Group's internal behaviour, as well as its relationship with suppliers, customers and shareholders.

In addition, Saba has a Code of Ethics that establishes the ethical scheme of reference that should govern the behaviour of the company and its employees. The Code of Ethics is available on the following website: <http://saba.eu/es/informacion-corporativa/codigo-etico>.

Saba works to ensure that the subsidiaries and investees of Saba Infraestructuras S.A. are governed by standards of conduct and values that are similar to those set out in the Code of Ethics, without prejudice to any adjustments that may be made to the Code in order bring it into compliance with the specific legislation of each country.

As set out in article 5 of the Code of Ethics, Saba undertakes to act at all times in accordance with the law and with respect for human rights and personal freedoms.

Specifically, with regard to respect for human rights, article 6 states that Saba does not accept any conduct in its dealings with consumers or third parties that could be interpreted as discrimination on the grounds of race, ethnicity, gender, religion, sexual orientation, trade union membership, political ideas, beliefs, social origin, family situation or disability.

In addition, Article 5, in relation to workers' rights, it states that abuse of authority or any behaviour that may be intimidating or offensive to another person is not tolerated in Saba's working relationships.

In this sense, different protocols have been put in place in order to ensure the correct application of the commitment to respect workers' rights, seeking to prevent or avoid causing harm, and where harm has occurred, to give the victim access to a possible remedy. The Protocol for the Prevention of and Action against Workplace and/or Sexual Harassment is available to all employees on the intranet for consultation and activation if necessary.

In addition to ensuring equal opportunities and non-discrimination among its employees, Saba states that in both direct dealings and communications, special attention should be paid to written and visual language, which should be respectful, balanced and inclusive.

In 2021, no significant human rights risks were identified in Saba and there were no allegations of human rights violations. If that were to happen, they would have been dealt with through the established channels.

All conduct sensitive to the business activity that could result in a risk of criminal exposure is included in Saba's risk management model under criminal risk.

5.3.2 Information relating to the fight against corruption and bribery

5.3.2.1 Main policies

The basic pillars regarding the fight against corruption and bribery are set out in Saba's Code of Ethics.

In this regard, Article 9 of the Code of Ethics regulates Saba's relations with public authorities, prohibiting any conduct aimed at obtaining unlawful favours from the authorities or that could lead to a lack of propriety and transparency in authorities' decisions .

The same article stipulates that no Saba employee may offer or give gifts or any other kind of remuneration to any authority, public official or person involved in the exercise of public duties.

Likewise, it is established that no Saba employee may influence a public official or authority by taking advantage of any situation arising from his or her personal relationship with the latter or with another public official or authority in order to obtain a favourable decision for Saba employees or for a third party.

Likewise, the Code of Ethics stipulates that no Saba employee may promise, offer or grant to managers, directors, employees or collaborators of a third party an unjustified benefit or advantage of any kind to favour Saba's own employees or a third party over others. Likewise, no employee of Saba, or through a person acting on their behalf, may receive, request or accept an unjustified benefit or advantage of any kind with the aim of favouring, to the detriment of third parties, the person and/or the entity to which he/she belongs, which grants or expects the benefit or advantage.

Although Saba in Spain is not subject to the Anti-Money Laundering Act, its Code of Ethics also regulates, in article 18, that it may not acquire, possess, use, convert or transfer assets when it knows that such assets have their origin in a criminal activity, whether committed by the employee himself or by a third party. Furthermore, no other act may be undertaken to conceal or disguise their unlawful origin or to assist the person who has participated in the infringement(s) to evade the legal consequences of his or her actions.

To implement the principles of the Code of Ethics, Saba has approved a Policy for the Prevention of Corruption and Dealings and Gifts with the Public Authorities and third parties, as well as internal rules and regulations to implement this policy in order to establish the standards that Group companies must uphold in their dealings with public authorities and both national and foreign civil servants and authorities, as well as in their dealings with other companies. The rules and regulations have the following main goals:

- To establish principles of conduct for employees in their dealings with public authorities and private companies.
- To protect the process of free competition in all public tenders to which Saba companies should apply.
- To protect free competition in the acquisition and/or delivery of goods and/or services.
- To set zero tolerance for corruption both in dealings with the authorities and with private businesses.

The Code of Ethics applies to all employees of companies in Spain, Italy, Portugal, Chile, the United Kingdom, Slovakia and the Czech Republic in which the Group has a majority or control, without prejudice to any adjustments that may be made to the regulations in order to comply with the specific legislation of each of the countries in which these companies are located. The Code of Ethics is currently in the process of being extended to Germany.

5.3.2.2 Main risks

The risks identified are included in Saba's risk map, as criminal risk, and include sensitive conducts in the business activity that may result in a risk of criminal exposure (money laundering, bribery, influence peddling, employee crime, etc.), thus following Saba's risk management model.

In the case of Spain, the model of organisation, prevention, management and control of criminal risks in Spain ("the Prevention Model") is set out in the Criminal Risk Prevention and Corruption Prevention Manual ("the Prevention Manual")

The initial version of the Prevention Manual was approved by the Board of Directors of Saba Infraestructuras, S.A. on 29 March 2017 and is updated periodically (most recent update in June 2021).

The primary objectives of Saba's Prevention Model, as set out in the Prevention Manual, are as follows:

- Establishing a prevention and control system aimed at reducing the risk of crime.
- Expressly and publicly stating Saba's categorical condemnation of any kind of illegal conduct and/or conduct contrary to the ethical principles that are Saba's key values.
- Establishing adequate control measures to enable Saba to prevent the commission of crimes.
- Monitoring the controls in place to verify their adequacy.
- Periodic updating of the Model either due to organisational changes within Saba or as a result of changes in current legislation.
- Raising awareness among the governing body, all Saba managers and employees of the importance of following the Prevention Model and the ethical principles contained in Saba's Code of Ethics.
- Facilitating appropriate training to raise awareness of the Prevention Model.

Control structure of the Prevention Model

The pillars of the control structure of Saba's Crime Prevention Model are the following:

- (i) the Board of Directors as the highest decision-making body, and
- (ii) The Ethics Committee, as the body responsible for monitoring the functioning, effectiveness and compliance of the Crime Prevention Model, for promoting a preventive culture based on the principle of "absolute rejection" of the commission of unlawful acts and for periodically verifying the Prevention Model.

The Ethics Committee is composed of the following members:

- People and Organisation Department (Presidency)
- Communications and Internal Relations Department
- Chief Risk Officer (CRO)
- General Secretary and Legal Affairs Department (Secretariat).

The Ethics Committee holds regular meetings. Four regular meetings were held in 2021 (four meetings in 2020). In addition, the Ethics Committee reports annually to the Board of Directors of Saba Infraestructuras, S.A. on the activity carried out during the year, as well as on the activities for reviewing the Model and/or any breaches of the Model that have come to light in the course of the periodic reviews thereof. On 18 March 2021, the corresponding report was submitted to the Board of Directors on the activity carried out by the Ethics Committee during financial year 2020, where no breaches of the Prevention Model were detected during that year.

- (iii) The Criminal Risk Prevention Committee, as a support body to the Ethics Committee, in order to strengthen the efficiency of control.

In addition, the control structure is supported by those responsible for controls in the different areas of Saba. Also noteworthy is the work carried out by Saba's Chief Risk Officer (CRO) and Internal Audit to prevent, among other things, the commission of potential criminal offences.

Lastly, it should be noted that the Organisation area, through the development of the Integrated Management System, ensures the correct implementation of Saba's processes.

Ethics Channel

Saba also has the Ethics **Channel** through which indications or suspicions of unlawful behaviour and/or a breach of the Code of Ethics can be reported.

During the financial year 2021, no complaints were received through Saba's whistleblower channel. No complaints were received in 2020.

Training

Since the implementation of the Crime Prevention Model, training sessions have been held for both management staff and the persons designated as responsible for controls (persons designated by each area of Saba who collaborate with the Crime Prevention Committee to check the effectiveness of the Group's existing controls).

In 2021, 11 training sessions were held in Spain that were attended by 41 people.

In addition, Saba has an *e-learning* platform that is accessible to all employees in Spain through which training is provided on the basic principles of the Code of Ethics and Prevention Model.

In addition, in order to raise awareness of the existence of the Code of Ethics, an awareness campaign has been carried out through the dissemination of news on the intranet on specific issues related to the Code.

Spanish Compliance Association (ASCOM).

ASCOM is a not-for-profit professional society that was established in response to the need to create a common space for compliance professionals in Spain. Saba became a member of ASCOM in 2018 and continued to participate in the association in 2021.

The other countries of the group, Portugal, Chile and Italy (the latter, through the "Modello di organizzazione" provided for by the D.Lgs. 231/2001), have a criminal risk prevention model adapted to the possible offences attributable in each of the jurisdictions and controls existing in each country, as well as their own reporting channels.

In addition, there are local ethics committees that also meet periodically and report to the Ethics Committee of Spain and have their own whistleblower channels.

In Portugal, Italy and Chile, training sessions are also held for their employees to raise awareness in this area.

In the rest of the countries in which the Group is present, there is no legal obligation to have a crime prevention model, although, as indicated above, the application of the Code of Ethics has

been extended to these countries, and in the case of Germany it is in the process of being extended.

5.3.2.3 Contributions to foundations and non-profit entities

In accordance with section 24 of the Code of Ethics, it is not permitted to make direct or indirect donations to political parties or organisations linked to them, such as party foundations.

The companies' partnership activities always involve projects linked to the territory in which Saba is present. Actions related mainly to the environment, support for disadvantaged groups and urban mobility are studied and chosen. Participation in cultural and social projects rooted in the environment where Saba operates is also valued, in line with reinforcing the company's commitment to contribute to the progress and growth of the cities where Saba companies are present.

Within the framework of this type of project, any type of collaboration with NGOs and public administrations is possible, provided that the amounts or aid provided have been granted in a transparent manner and without seeking to affect the impartiality of a public official.

5.4 Stakeholder relations

The Group is permanently immersed in a process of revision, reformulation and development to adapt to the needs of customers and citizens, always oriented towards quality of service and the territorial nexus. In this line of action, Saba collaborates with corporate social responsibility projects that operate in the countries in which it is active. In addition to supporting cultural and social projects, Saba supports the most disadvantaged groups and organisations that work to improve coexistence in cities. Together with public concessions and public-private partnerships, the link with the territories in which it operates is one of the basic pillars of Saba's policies.

Saba's correct relationship with its environment allows it to establish an appropriate dialogue with the stakeholders with which it cooperates (authorities, institutions and individuals) in order to understand their needs and implement formulas for progress thanks to a highly committed team of people. This connection is reflected in Saba's presence in sectoral and business

associations, and also in the field of education and study, through which it works for the future of the territory, as well as in Saba's participation in different sponsorship actions.

In the 2021 financial year, Saba contributed 296 thousand euros (202 thousand euros in 2020) to sponsorship actions, collaboration and association fees according to the aforementioned criteria, in addition to 81 thousand euros (94 thousand euros in 2020), as previously indicated, to foundations and non-profit associations to sustain social and territory-linked projects.

Shareholders:

During the year 2021, the Saba Group's activity in both car parks and offices continued to be affected by the Covid-19 pandemic, especially during the first half of the year, with extraordinary measures restricting companies' activity and people's and vehicles' freedom of movement remained in place, especially during the first half of the year.

In view of this, Saba adapted its business processes, always prioritising the health protection of people and implementing a series of actions aimed at balancing the demands of health and safety with those of the company's activity, including those of its relationship with shareholders, keeping in place personal hygiene measures, a teleworking strategy and suspension of travel and meetings.

Thus, the General Shareholders' Meeting of Saba Infraestructuras of April 2021 was held telematically, thus preserving the safety and health of shareholders and employees; establishing, however, the appropriate legal measures to also guarantee the legal security of participation and the voting of shareholders.

Further, Saba has continued to maintain direct communication with its shareholders through the Shareholders' Office, which is responsible for channelling all queries received both orally and in writing, and requesting, where appropriate, the participation of other areas of the company that may have competence in the matters that are the object of consultation.

In 2021, the Shareholders' Office responded to 334 queries (430 queries in 2020). They mostly related to the sale of shares by minority shareholders, or consisted of miscellaneous queries about the group.

In addition, the Saba Group maintains a service for sending communications with information of interest to shareholders who request it.

The channels of contact with the Saba Shareholders' Office are as follows::

- An information telephone number exclusively for shareholders (93 557 55 28).
- An email address: (accionistas@sabagroup.com).
- A specific section (Shareholders) on the corporate website (www.saba.eu).
- A postal address (Av. Parc Logístic, 22-26, 08040 Barcelona).

Customers/Consumers:

In 2021, as the economy reopened and people's mobility increased, we prioritised agile communication with our customers and the continuous optimisation of their online and offline experience with Saba. For this reason, Saba focused on the following aspects in 2021:

Continuous improvement of the digital offer

With the launch of the redesigned Saba App in Spain, Portugal, Italy and Chile in October 2021, a simpler and richer digital Customer Journey will be offered. The "My Saba" private area will be enhanced to provide customers with more online information about their relationship with the company and new sections will be introduced, such as "Products & Services" and "Favourites", as well as the possibility of customising the Home and various sections of the App to the individual needs of each customer.

In addition, products designed for "smart working" needs have been consolidated in the wake of the pandemic, especially the "Multidía Diurnos", which is available online in Spain, Portugal and Italy, and the "Smart Working" credit in Italy.

Also, special promotions have been maintained for all categories of vouchers purchased online and special discounts have been introduced for customers who have signed up for rotating payment by licence.

Strengthened work on social networks.

From the middle of the year, Customer Service via social media has been internalised, given the importance Saba attaches to this communication. Therefore, the reviews left by customers in the Appstores are exhaustively monitored, all messages answered and suggestions are integrated into the app's continuous process of improvement.

Saba has more than 17,000 fans on Facebook, making it the largest community in the sector in Europe because of it offers relevant content. In addition, in 2021 Saba organised drawings to win one-year subscriptions, thus strengthening the relationship with our customers.

Understanding our customers' satisfaction and improving their experience.

With the recovery of mobility, customer satisfaction surveys are once again being carried out with the aim of ensuring optimum customer service, improving the response time through the different channels, as well as customer satisfaction and, in short, the image of Saba's quality as perceived by customers

Along these lines, the operation of the Customer Care service has been analysed by means of Mystery studies in Spain. And as a novelty in 2021, in Italy, Portugal and Chile. In these three countries, we analyse customer service via email and telephone, while in Spain we also take account of customer service via social media(Whatsapp, Facebook and Twitter).

From a methodological point of view, a series of scenarios or themes are established that are considered significant, either because they are the ones that generate the most volume (for example, interest in how to book a stay) or because they are of current importance (for example, theft). These scenarios are established after consultations with the different customer services in each country, and are the issues or cases for which the mystery shoppers make enquiries through the different channels (covert communications by the mystery shoppers, explained as "audits" in the table below). For measurement, a number of indicators are established, such as response time or whether the query has been satisfactorily resolved, which are factors that affect the audit score.

Below are the scores for each channel and country, as well as the number and queries/audits.

MYSTERY RESULTS

CHANNEL	OVERALL SOCIAL MEDIA RATING	Number of audits	BY CHANNEL						COUNTRY
			WHATSAPP		FACEBOOK		TWITTER		
			Rating	Number of audits	Rating	Number of audits	Rating	Number of audits	
SOCIAL MEDIA (WHATSAPP, FACEBOOK & TWITTER)	53.49	43	57.14	35	50	4	25	4	Spain

CHANNEL	GENERAL RATING (4 COUNTRIES)	Number of audits	COUNTRY							
			SPAIN		ITALY		PORTUGAL		CHILE	
			Rating	Number of audits	Rating	Number of audits	Rating	Number of audits	Rating	Number of audits
EMAIL	64.89	65	67.05	20	76	15	71.73	15	44.06	15
CUSTOMER SERVICE TEL.	43.89	65	23.45	20	51.02	15	44.4	15	61.06	15

In addition, customer satisfaction surveys were carried out with the aim of measuring customer satisfaction in general, thus yielding key indicators (KPIs) (overall satisfaction, recommendation,

intention to hire again, perception compared to the competition). The analysis of the results can identify improvements to be implemented in order to offer better service.

In addition, Saba carries out "Social Listening" exercises that are both general and specific, as well as in specific cases of an upturn in incidents of insecurity. The global report focuses on four countries: Spain, Portugal, Italy and Chile.

Mentions heard in the period analysed reached an audience of 4.4 million impacts, mainly thanks to mentions in online newspapers (4.2 million). The rest of the reach is due to the good level of mentions on Twitter (77.6 thousand) and blogs (40.8 thousand). By analysing terms, communities and conversations, the most discussed topics in these areas are identified. The sentiment (positive, negative or neutral) of these mentions and the most used hashtags are also analysed. Lastly, the main authors and conversations around the brand are detected.

Care and Control Centre (ACC)

Saba is a benchmark Group in areas such as efficiency, technological innovation and sales proactivity. Here, our Care and Control Centre (CCC) provides a cross-cutting response to the company's positioning. The CCC's priority objective is the level of customer service, as it acts not only as a remote management centre, but also as a real *Contact Centre* with a sales mission that enables Saba to increase the quality of service to its customers.

In 2021, Saba's CCC continued to consolidate its role as a benchmark beyond remote car park management in its ongoing quest to improve the customer experience. The year 2021 marked the continuation of the process of internationalisation of the CCC begun in 2017 and consolidated in previous years, with 230 car parks connected in Spain, Italy, Portugal and the United Kingdom (UK), compared to 211 car parks connected in 2020. During this year, one more country was added to the scope of the CCC, culminating in the connection of six UK car parks that had been set for deployment in 2020.

In 2021, Saba received 150,495 requests (158,744 requests in 2020) related to commercial and Customer Service activity through its various communication channels, in Spain, Chile, Italy, Portugal and the UK. Of these requests, a total of 4,142 correspond to Complaints and Claims (3,247 in 2020). One of this year's milestones in terms of Customer Service was the internalisation management of social media. In addition, the CCC handled 1,920,174 (1,383,118 in 2020) intercom calls from car parks in Spain, Italy, Portugal and the UK, representing an

average of around 5,260 calls per day (3,870 calls per day in 2020) and resolved all manner of incidents and operating remotely, seven days a week, 365 days a year.

The increase in the number of Intercom calls is due, first, to the increase in perimeter in terms of connected car parks, as well as the recovery of activity in the car parks. In addition, the CCC handled 16,088 requests (13,704 requests in 2020) for products via mail in Spain. The increase over the previous year was mainly due to the recovery of online activity and the consolidation of online product sales. The CCC not only improved the level of Customer Service, but it is already a real *Contact Centre* with a sales mission.

The year 2021 has continued to be marked by the Covid 19 crisis. In this connection, Saba dedicated resources and efforts to ensure the continuity of the CCC and, hence, the continuity of the business. Two very important projects were consolidated:

1. Implementation of the *back up* of the CCC room in the Carlos III car park in Barcelona. This provides Saba with two CCC rooms that guarantee, first, the ability to work concurrently and organise various "capsule" CCC teams and, also, the option of always having alternative rooms available. Throughout 2021, the CCC worked in parallel in different alternative locations.
2. Virtualisation of CCC workstations. This has enabled the CCC team to telework and prevent both health problems arising from the pandemic and to avoid mobility restrictions due to preventive quarantines.

Thanks to these two milestones, the CCC managed to maintain the service 24x7 without having to stop or downgrade it at any time. Therefore, the car parks were able to maintain their activity and customers were cared for uninterruptedly.

Consumer health and safety measures:

SABA is committed to minimising the risk of immediate harm to our customers and employees during the intended use of our car parks. To this end, SABA ensures that in all the design, construction and maintenance processes of these infrastructures, the health and safety of our consumers is ensured in terms of the risks of falling, impact, entrapment, inadequate lighting or moving vehicles.

The way to do this is through its own audit review processes of compliance with legal requirements, which are part of the process of obtaining the certifications that SABA has, which are ISO9001:2015; ISO 14001:2015, ISO50001:2011 and ISO 45001:2018.

In addition, certain car parks are equipped with semi-automated external defibrillator units (AEDs), so that a person suffering cardiac arrest can be assisted autonomously and the emergency services can be alerted, and car park staff have received appropriate training. In addition, two more defibrillators have been installed in Madrid this year.

With respect to safety, Saba is continuously implementing a series of improvements in the operation and service provided from its car parks. Some of these include reinforcement of security personnel, the installation of cameras, public address systems and signage, as well as the review of protocols for customer contact points, together with personalised monitoring of cases that require closer attention.

Lastly, and related to the health of consumers/customers in the historical moment of pandemic we are living through, the impact of Covid-19 has been analysed in the different spaces and adaptations made of capacity, hydroalcoholic gel supplied and required signage implemented to ensure the health of our customers, where these measures explain the recently obtained certification in Covid-19.

Subcontracting and suppliers:

Saba's purchasing activity is regulated through the Saba Purchasing Model with scope in Spain, Italy, Portugal and Chile. This model requires defining purchasing criteria in advance, including technical, economic, legal, environmental, and occupational risk prevention and safety criteria.

The Purchasing Model identifies the cross-cutting Supplier Approval and Evaluation process, whereby supplier information is requested and validated, with the inclusion of information on environmental and occupational health and safety issues.

In connection with the ISO 14001 and ISO 45001 certifications, the cross-cutting Supplier Approval and Evaluation process included in the Saba Group's Purchasing Model is evaluated. In addition, the Internal Audit area includes Saba's Purchasing Process in its review cycles.

Saba works with supplier companies that promote the social integration of people with disabilities, people at risk of social exclusion, etc. In this regard, it is worth highlighting the contracting in Spain of external services through a company with a clearly social purpose and for the integration of people with disabilities into the world of work. In this way, Saba supports the inclusion of people with disabilities in the labour market and generates quality employment for this social group, which faces greater difficulties in the ordinary labour market.

Given the situation generated by Covid-19, Saba has set up with its suppliers the health and safety measures required to ensure the health of suppliers, workers and customers.

The risks associated with the relationship with suppliers (criteria for approval, selection, ensuring availability to cover all needs and degree of dependence on them) are included in Saba's risk map, thus following Saba's risk management model.

Given the contractually agreed requirements, as well as the supporting documentation required from suppliers from time to time, Saba does not carry out supplier audits.

5.5 Tax information

The profits obtained, by country, in Saba's consolidated financial statements under IFRS, as indicated in the Notes to the Financial Statements, are as follows:

Figures in thousands of euros.

	2021	2020
Italy	358	(5,333)
Chile	190	(3,547)
Andorra	129	167
Czech Republic	(67)	(1,186)
Portugal	(99)	2,429
Slovakia	(124)	(153)
Germany	(416)	(884)
United Kingdom	(4,223)	(11,709)
Spain	(6,925)	(26,672)
	(11,177)	(46,888)

In relation to income tax, Saba received 2,837 thousand euros in 2021, mainly from refunds of income tax paid in advance in previous years. In 2020, Saba paid 2,213 thousand euros in payments on account for the year and supplementary income tax for the previous year.

5.6 Methodology of this report

Contents of Law 11/2018 INF	Pages	Reporting Criteria
Reporting framework used	4	GRI 102-54
Business Model	7	
- Description of the business model		GRI 102-2
- Markets served		GRI 102-6
- Geographic presence		GRI 102-4
- Size of the organisation		GRI 102-7
- Key impacts, risks and opportunities		GRI 102-15
Business Model		
- Management approach	13	GRI 103-2 GRI 103-3 GRI 302-4
- Main impacts, risks and opportunities	18	GRI 102-15 GRI 102-11
- Pollution	21	
. Measures to prevent, reduce or remediate carbon emissions that severely affect the environment		GRI 103-2 GRI 302-4 GRI 305-5
- Circular economy and waste management	21	
. Circular economy		GRI 301-2 GRI 301-3
. Waste management		GRI 306-2
. Actions to combat food waste		Non-material
- Sustainable use of resources	23	
. Water consumption and water supply in accordance with local constraints;		GRI 303-1
. Consumption of raw materials and measures adopted to improve the efficiency of their use;		GRI 103-2
. Direct and indirect energy consumption, so-called measures to improve energy efficiency and the use of renewable energies		GRI 302-1 GRI 302-2 GRI 302-3 GRI 302-4
- Climate change	26	
. Significant elements of the greenhouse gas emissions generated		GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
. Measures adopted to adapt to the consequences of climate change;		GRI 102-15 GRI 305-5 GRI 103-2
. The reduction targets established		GRI 103-2
- Protecting biodiversity	27	Non-material

Information on social and personnel matters	27	
- Management approach	27	GRI 103-2 GRI 103-3 GRI 102-35
- Main impacts, risks and opportunities	29	GRI 102-15 GRI 102-30
- Employment	30	
. Number and distribution of employees by country, gender, age and professional classification		GRI 102-7 GRI 102-8 GRI 405-1
. Distribution of types of employment contracts and annual average by gender, age and professional classification		GRI 102-8
. Average annual number of permanent, temporary and part-time contracts by gender, age and occupational classification		GRI 102-8
. Number of dismissals by gender, age and occupational classification		GRI 401-1
. Average remunerations by gender, age and professional classification		GRI 405-2
. Pay gap		GRI 405-2
. Remuneration of jobs equal to or on average of the company		GRI 202-1 GRI 102-35 GRI 102-36
. Average compensation of directors and executives		GRI 201-3
. Implementation of job disengagement measures		GRI 103
. Percentage of employees with disabilities		GRI 405-1b
- Work organisation	37	
. Organisation of work time		GRI 102-8 c
. Absenteeism		GRI 403-2
. Measures to facilitate work-life balance		GRI 401-3
- Health and safety	39	
. Health and safety conditions in the workplace		GRI 103-2
. Accident rate indicators		GRI 403-2
- Social relationships	42	
. Organisation of social dialogue		GRI 102-43
. Percentage of employees covered by collective bargaining agreement by		GRI 102-41 GRI 403-1
. Balance of agreements in the field of health and safety		GRI 403-4
. 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		GRI 103
- Training	44	
. Policies implemented in the field of training		GRI 103-2
. Training indicators		GRI 404-1 GRI 404-2
- Universal accessibility for people with disabilities	46	GRI 103-2
- Equality	47	
. Measures taken to promote equal treatment and opportunities for men		GRI 103-2
. Safety plans		GRI 103-2
. Measures taken to promote employment		GRI 103-2 GRI 404-2
. Universal integration and accessibility for people with disabilities		GRI 103-2
. Policies against all types of discrimination and, where appropriate,		GRI 103-2 GRI 406-1
. Protocols against sexual and gender-based harassment		GRI 103-2

Information on respect for human rights	55	
- Management approach		GRI 103-2 GRI 103-3 GRI 412-2
- Main impacts, risks and opportunities		GRI 102-15 GRI 102-30
- Application of due diligence procedures		GRI 103-2
- Measures for the prevention and management of possible abuses committed		GRI 103-2 GRI 102-17 GRI 103-2
- Complaints about human rights violations		GRI 419-1
- Elimination of compulsory forced labour		Non-material
- The effective abolition of child labour		Non-material
Information related to the fight against corruption and bribery	57	
- Management approach		GRI 103-2 GRI 103-3 GRI 205-2
- Main impacts, risks and opportunities		GRI 102-15 GRI 102-30
- Anti-corruption and bribery prevention measures		GRI 103-2
- Measures to combat money laundering		GRI 103-2
- Contributions to foundations and non-profit entities		GRI 103-2 GRI 415-1
Company information	63	
- Management approach		GRI 103-2 GRI 103-3
- Main impacts, risks and opportunities		GRI 102-15 GRI 102-30
- Company commitments to sustainable development		GRI 413-1 GRU 413-2 GRI 203-2 GRI 102-43
- Partnership or sponsorship actions		GRI 102-13
- Consumer relationship management		
. Complaint systems, complaints received and their resolution		GRI 102-17 GRI 103-2 GRI 418-1
. Consumer health and safety measures		GRI 103-2 GRI 416-1 GRI 103-3 GRI 308-1
- Subcontracting and suppliers		GRI 407-1 GRI 414-1 GRI 414-2 GRI 308-2
- Fiscal information and transparency	70 and 13	GRI201-4
Methodology of this report	71	