

STATEMENT OF
NON-FINANCIAL
INFORMATION

2022

SABA

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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 subjects addressed must 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 regard, this report has addressed all aspects required by Law 11/2018. The Group's activities do not occur in locations with significant biodiversity conservation indicators, so this is not a point for concern.

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 forthcoming implementation of the Corporate Sustainability Reporting Directive (CSRD): 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 and due diligence.

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 2022.

2 Saba Group

Saba, whose majority shareholder is CriteriaCaixa with 99.5%, is a leading industrial operator specialising in car parking management. Saba is in the process of modernising its infrastructure in the city to accommodate for changing consumer behaviours and to align with contemporary trends in sustainable urban mobility. It has a network of car parks that have been converted into mobility hubs for people (electric vehicle, sharing), companies (dynamic fleet solutions) and freight (sustainable last mile distribution).

In 2022, the Group is present in 9 countries in Europe (Spain, United Kingdom, Italy, Portugal, Germany, Czech Republic, Slovakia and Andorra) and Latin America (Chile), with a team of 2,017 people (2,099 people in 2021), and manages 950 car parks (1,051 in 2021), with a total of 333,379 spaces (382,471 in 2021) in 179 cities (179 in 2021).

Parking is part of the solution to the challenges cities face today: congested roads, emissions of CO₂, coexistence between modes of transport, over-saturation of public space or the rise of e-commerce, and many other factors. They play an essential role in urban transportation and advance the development of local areas.

Saba has a history of more than 50 years and stands out for its main business areas: technological innovation, commercial transformation, quality, service quality, operational efficiency, focus on growth and commitment to sustainability. Therefore:

- 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 practices achieved in all countries where Saba operates.

- Growth and development, always with selectivity and rigour to ensure Saba’s future.
- And, lastly, a determined and committed advocacy for sustainability and social action, the SDG 2030 objectives and ESG criteria (environment, social and governance), reiterating our commitment to our local communities. Saba is a partner of the Global Compact.

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.



2.1 Business model

Saba’s business is formalised through a variety of contracts (concession, ownership, lease, management) with an estimated average term of 19 years (21 years in 2021) that guarantee the future of the company. With a focus on the long term, Saba aims to renew contracts and conclude new deals to extend the life of its car parks and thus have a solid basis for financing new investments.

Economies of scale and a stronger presence in the industry favour competitiveness and improve positioning, responsiveness and efficiency in managing operations and investments in technology. In this respect, despite the global situation following the pandemic and the uncertain macroeconomic environment, Saba continued to grow in 2022, through concluding transactions, the acquisition of car parks, the awarding of concession or management contracts and cooperation with administrations in the promotion of new car parks.

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. The industrial profile with commitment, responsibility and active participation in management is part of the company's philosophy of action and development, pursuing its business interests over the long term.

Saba operates with the conviction to develop breakthrough innovations and new business strategies involving smart services related to people and vehicle mobility. Saba has pioneered the installation of OBEs in Spain (VIA T) and successfully launched this system in Chile (TAG), Italy (Telepass) and Portugal (Via Verde), as well as charging with the technology QR. The company has a website and an app that are already being used in different countries and allow the sale of 100% digital products. In addition, Saba has promoted new control systems, the mechanisation of ATM discounts, the reading of number plates at the entrance and exit of the car park, and the development of services related to cars, especially electric vehicles, and parking (including 3G coverage, remote management), as well as new sustainable urban micro-distribution activities in the last mile.

Saba sees the car park as a hub for sustainable urban mobility services, always under a series of energy efficiency measures that translate into further savings and optimisation of management. Saba aims to be a leading group in areas such as efficiency, technological innovation and commercial proactivity. Saba's Care and Control Centre (CCC) is a transversal response to this positioning. It acts not only as a remote management centre, but as a true "contact centre" with a commercial focus, enabling Saba to improve the quality of service to its customers.

In this sustainable mobility scenario, a strategic function for Saba is to provide charging infrastructure for electric vehicles, which is essential for the development of electric vehicles. Since 2018, the year the app charging service began, Saba has installed the electric charging system in 418 car parks in Spain, Portugal, Chile and Germany and has committed to expanding the roll-out to all countries by 2023. The services offered by Saba in this area are semi-fast charging for general rotation and then connected charging for subscribers, with the Parkelectric product, with a fixed space and also for fleets of professional vehicles. In addition, the aim is to install super-fast electric charging points in car parks where there is sufficient contract electricity. In the other countries (United Kingdom, Czech Republic, Slovakia and Italy) there are already car parks equipped with charging stations.

Car parks are also ideal locations for use as mini-distribution hubs. Saba responds to the new needs arising from e-commerce and micro-distribution, offering the possibility to collect e-commerce purchases by installing smart lockers in car parks with 24/7 access.

With this philosophy, Saba is committed to a 100% sustainable project with Geever, a company in which Saba holds a stake. The company is characterised above all by the following:

- The Proximity Mini-Hubs network model: 43 sites (39 in 2021), including 16 parking spaces, from the companies Bamsa and BSM, and 27 storage spaces (22 in 2021), covering areas with a maximum radius of 750 metres.
- Nightly logistics for transport to the mini-hubs mentioned above.
- Active and personal means of micromobility (bicycles, scooters, hand trucks, etc.) and with full integration into the neighbourhood and its citizens, through the “neighbourhood delivery man”.

The experience of recent years has shown that the number of failed deliveries in so-called urban logistics (parcels that do not arrive because people are not at home or do not come back) has decreased thanks to the Geever last mile model and the connection of the deliverers with the neighbourhood.

In 2022, Geever has established itself as one of less polluting last mile companies.

Managing an uncertain international environment

2022 marked the beginning of a tumultuous period for countries around the world, as Ukraine underwent an invasion and consequently changed the international geopolitical context. This dramatic event followed two years of global emergency caused by COVID-19. In the area of social responsibility, Saba has carried out actions to assist in the care and feeding of people displaced by the armed conflict to Spain or to humanitarian corridors in countries where we operate, such as Slovakia.

Within this framework of uncertainty, we find variables that have a strong impact on the economy, such as high inflation, the rising cost of goods and commodities, the cost of energy and the rise in interest rates. In this regard, Saba keeps a close eye on monetary and fiscal policies, as well as adjustment and stability measures being taken, and constantly monitors the financial and non-financial impact arising from these factors.

An example of Saba's proactivity is the measures taken to minimise the risks posed by high energy prices. In recent years, it has been possible to protect the Group from volatility and contain the increase thanks to the policy of buying electricity on the futures markets, thus providing more stability. In the coming years, efforts will be made to minimise price volatility.

In terms of activity, 2022 began with a recovery forecast due in large part to the easing of health and mobility restrictions. This recovery has continued in recent months, reaching pre-pandemic levels in the final months of 2022.

Saba has maintained the strict cost control and investment prioritisation measures introduced since the beginning of the health crisis in order to safeguard the Company's interests. The processes of requesting the rebalancing of concessions and renegotiating contracts will continue, either on the basis of legal coverage or in bilateral negotiations based on the goodwill of the parties.

As it has done for more than 50 years, Saba will cope with all situations that arise along the way, with the responsiveness and adaptability that, for example, allowed Saba in 2020 to continue operating the service while preserving the health of its staff at all times. And in 2021 and 2022, when activities are still affected by the Covid 19 epidemic, this spirit of overcoming will be maintained by working to adapt the car park to the mobility needs of customers and cities and designing the car park network as a hub for mobility services for people, businesses and goods.

In 2022, Saba received €182 thousand (€1,822 thousand in 2021) essentially in the form of aid or compensation due to the energy crisis or to promote recruitment. The aid or compensation received by Saba in 2021 corresponded mainly to aid or compensation in response to the crisis created by the COVID-19 pandemic.

2.2 Materiality analysis

The Saba Group has established a set of priorities to drive the creation of economic, social and environmental value and to ensure that the needs of our stakeholders are met as the business evolves and creates value.

These priorities are based on a materiality analysis that enables us to identify the aspects with the greatest impact on the business and on the expectations or concerns of key stakeholders.

The Saba Group considers all social groups that are affected by the company's actions as stakeholders. This includes both the stakeholders who are part of the value chain itself and the external entities that are affected by the company: shareholders, employees, customers (individuals, companies and public administrations), suppliers, governments and public institutions, the media and society in general, which is often represented by third sector entities.

Based on the observation of trends and the main challenges faced by companies in the sector, as well as internal analyses and taking into account the different regions in which the business operates, the following aspects have been identified as particularly relevant for the Saba Group:

- Climate change: Energy efficiency; measurement of carbon footprint and sustainable use of resources; installation of charging points for electric vehicles; waste management
- Sustainable urban mobility: car parks as a service hub; improved logistics in urban distribution.
- Technological innovation applied to business
- Health and safety of staff
- Adaptation to the new working environment
- Professional development and training, diversity and equal opportunities
- Social commitment
- Customer relations and satisfaction
- Ethical behaviour and crime prevention

During the 2022 financial year, an internal survey of Group executives and a group of employees was conducted at international level in relation to the areas of Environment, Social and Governance.

An examination of the replies provided has shown that the personnel from the Group agree with the ESG concerns brought to light in the beginning and that these material issues are consistent with what is included in this Statement of Non-Financial Information.

2.3 Corporate risk management

Saba has a Corporate Risk Management (CRM) model in place to ensure that Saba's risks are brought to the attention of relevant management and control measures are put in place to anticipate and mitigate their impact and ensure the sustainability of the business over time.

For this reason, a Corporate Risk Management System was implemented in 2018, using internationally recognised best practises as a reference framework. The function is performed by the Group's Internal Audit function, which identifies the main risks for Saba and assesses and appropriately manages them with the participation of all Saba's divisions. In addition, the Board of Directors is actively involved in monitoring risk management across the Group.

The risk identification process aims to identify the risks that could jeopardise the achievement of Saba's business objectives. Particular attention is paid to the most important risks, prioritised according to their impact (financial, continuity of operations/service, reputation/social responsibility) and their likelihood of occurrence.

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 conducted by the areas responsible for them within the defined deadlines.

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

- **Mobility ecosystem and urban sustainability:** Risks arising from 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.).
- **Competitiveness and efficiency:** Risks arising from the sustainability of the business taking into account competitors in the sector. Further, alignment of the Group's offered 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.
- **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.
- **Organisational change, human capital and talent, and internal communications:** Risks arising from the degree of 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).

This also includes the risks arising from the Group's ability to communicate and implement the defined management model and to disseminate knowledge about the relevant issues within the organisation/countries.

- **Technological innovation:** Risks arising through the 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.

Further, the main operational risks identified are as follows:

- **Systems strategy:** 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).
- **Safety at car parks:** Risks which concern 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.
- **Cyber Security:** Risks arising due to organisation's lack of 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.
- **Business continuity:** Risks occurring through possible business disruption due to asset availability problems, discontinuity of operations, incidents in data processing centres (DPC and CCC), availability of resources, reputational damage as a result of operational failures, natural disasters, pandemics, strikes or other contingencies affecting business continuity.

The main financial risks identified are as follows:

- **Tariff developments:** Risks arising from the changes in tariffs (inflation, contracts, operation) in businesses whose tariffs are indexed to price indices and with high margins.
- **Financial:** Risk arising from loss of value due to financial fluctuations in exchange rates and interest rates, i.e. exposure of Saba's expected cash flows and the value of assets and liabilities to fluctuations in exchange rates and interest rate curves in the market.

The following legal risks — compliance with regulations, and reputational risks — are 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.
- **ESG:** Risks caused by the degree of alignment of sustainability factors with developments in capital markets and stakeholders.

- **Labour:** Risks arising from the deterioration of relations with social partners due to the size of the group companies and the complexity of labour relations and the various partners (works councils, staff representatives, trade unions), which could lead to legal disputes. To avoid this, it is necessary to build permanent bridges of dialogue with these social 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.

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, the Group 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.

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).

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), Health and Safety at Work (ISO 45001), Environment (ISO 14001) in Spain, Italy, Portugal, Chile and the United Kingdom. We are also certified in Energy Efficiency (ISO 50001) in Spain, Italy, Portugal and Chile. It is expected to be implemented in the short-medium term in the rest of the countries.

b) Training and awareness raising

Saba is permanently engaged in the digital transformation of its processes and has implemented a hybrid training plan, which combines both face-to-face sessions and e-learning. This provides us with an opportunity to develop and increase the knowledge of all personnel.

The People & Organisation department has developed training programmes for all employees that include courses specifically aimed at learning about Saba's commitment to the environment and the company's main lines of action. Campus Saba, our e-learning platform, includes training on environmental awareness and climate change, among other topics.

In 2022, Saba continued to implement awareness campaigns to promote more sustainable behaviour and respect for the environment, such as:

- Green thinking. Social and sustainable commitment
- June, the month of sustainability and environment
 - World Environment Day. For a greener world
 - Carbon Footprint
 - Responsible consumption, the challenge of being more efficient and sustainable
 - The importance of the 3Rs: reduce, reuse, recycle.
 - Sustainable mobility
- Celebrating Sustainable Mobility Week
- Social media:
 - [*#WorldEnergySavingDay*](#)
 - #SEM2022 Sustainable Mobility Week*
 - [*#EnvironmentDay*](#)

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 management of resources, and, in particular, of energy.

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.

In Spain, Italy, Portugal, Chile and the United Kingdom, steps have been taken to implement these measures in car parks. We continue to make progress on rolling this out to more centres and other countries in the short-mid term.

In 2022, renovation of the 2nd generation LED luminaires has already begun, with the LEDs being replaced by new, even more efficient models. When the installed LED elements reach the end of their useful life, they will be replaced by more efficient components.

e) Design installations

Saba has a book of design specifications 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.

The Technical department designs and carries out the adaptations and renovations according to sustainability criteria. When conditions permit, projects include bicycle parking, electric charging stations and reinforcement with solar panels.

f) Sustainable mobility and reducing emissions

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. In 2022:

- 147 charging points were installed in car parks in Spain, Chile, Germany and Portugal, representing a 54% increase in supply compared to the previous year.
- An agreement was reached with ENEL X in Italy that will allow us to increase the supply of charging points with the installation of 45 new charging points planned for the first four months of 2023.

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. Just as in 2021, actions have been taken in 2022 to encourage the reduction of fleet emissions in:

- Portugal, where all new vehicles are now electric, which now accounts for 24% of the fleet. It is expected to be fully achieved by 2027.
- and the UK, where 32% of the fleet is now electric.

The group continues to work on providing spaces and places for other types of electric vehicles, such as bicycles, motorbikes and scooters. At the same time, it promotes cooperation with car-sharing companies and supports the ongoing electrification of their fleets by offering more charging stations.

g) Last mile distribution

Freight transport contributes significantly to traffic, congestion and pollutant emissions in urban centres. Decarbonising the logistics sector involves not only renewing and modernising fleets, but also transforming last-mile distribution. Saba is aware of this and continues to pursue the strategy of transforming car parks into service centres: by participating in local distribution projects, installing charging stations for bicycles, scooters and tricycles used for last mile delivery.

In 2022, the agreements with e-commerce companies for the installation of new lockers were renewed and the Group's strategic commitment to Geever and the expansion of space dedicated to micro-distribution in Barcelona's car parks was consolidated.

3.2 Risks identified

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 or sanctions have been received on environmental aspects.

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.

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 2022, the ISO 140001:2015 Environmental and ISO50001:2011 certifications were renewed in Spain, Italy, Portugal and Chile.

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, the Group 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.

3.3.1 Climate change¹

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.

¹ Indicators actual data from January to September and estimated data from October to December

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.

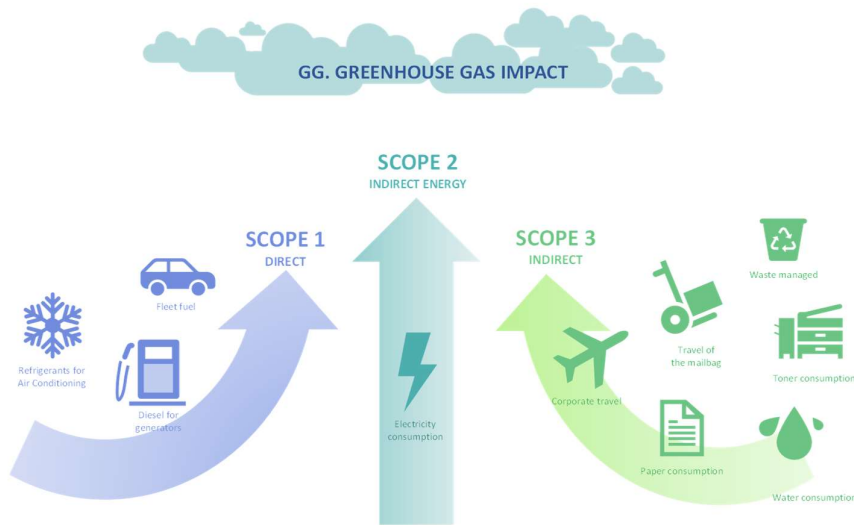
The measures and actions taken by the organisation enable us to drive the environmental transition to a low-carbon economy and minimise the CO₂ emissions generated by our operations.

In the future, we will continue to uphold our intention to contribute to the fight against climate change by promoting new initiatives and striving to improve data collection and add more information for the calculation of the carbon footprint.

The calculation² of emissions for the last two years in each of the scopes is:

Year	Emissions (tCO ₂ eq)			TOTAL
	Scope 1	Scope 2	Scope 3	
2021	1,407	8,774	175	10,356
2022	1,255	7,175	256	8,686
	-11%	-18%	46%	-16%

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.

²Geever activity data (consumption) has not been included

The result of the calculation of global emissions in 2022 is 8,686 tCO₂eq (10,356 tCO₂eq in 2021), a decrease of 16% compared to the previous year. The main reasons for this change are set out in the following sections.

The largest environmental impact of the services provided by Saba comes from energy consumption (Scope 2), which represents 83% of the Group's total emissions in 2022, a percentage that is slightly lower in relative terms than in 2021. This is due to the fact that emissions associated with electricity consumption have decreased by 18% in a year that benefits from lower emission factors thanks to the energy mix used for electricity generation.

Scope 1 emissions were reduced by 152 tCO₂eq, 11%, in 2022, mainly due to the significant reduction in fleet petrol consumption in Portugal and the UK, driven by:

- a. Reorganisation and reinforcement of the territorial structure, which has reduced staff travel in Portugal
- b. The replacement of part of the fleet by electric vehicles in Portugal and the UK

For indirect emissions (Scope 3), which have a low weight in the Group's overall emissions, there was a significant increase in 2022, mainly due to resuming business travel after two years of recommended suspension of such travel due to preventive measures. While in the future, airlines are expected to be able to apply methodologies that allow a more accurate calculation of Co₂ emissions per passenger on flights.

Overall, the emissions intensity, understood as the ratio of total emissions to the number of parking places, was 34.57 kg Co₂/place in 2022 (52.23 in 2021), decreasing by 34% compared to the previous year. The change in this ratio is due to the reduction of emissions in absolute terms and business scope effects.

3.3.2 Contamination

Saba is working to provide cities with the infrastructure to enable new models of urban mobility. In 2022, we further expanded our mobility offering to be part of the solution to reduce pollution and congestion in cities, as described in the previous sections.

In 2022, important agreements were signed with companies to accommodate their electric vehicle fleets thanks to the network of charging stations installed in our car parks. The greater availability of charging infrastructure is also helping car-sharing companies to expand their electric vehicle fleets, making a clear commitment to gradually replacing their fleets of internal

combustion vehicles.

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).

3.3.3 Circular economy and waste management³

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

The following table shows the details of the hazardous waste managed:

Year	HAZARDOUS WASTE MANAGED								
	CER 150202 ABSORBENTS (kg)	CER 130502 SEPARATOR SLUDGE WATER/OIL Y SUBSTANCE S	CER 160504 AEROSOLS (kg)	CER 080317 DISPOSED OF COMPONEN TS AND EQUIPMENT (kg)	CER 140602 SOLVENTS USED (kg)	CER 200121 FLUORESCEN TS (kg)	CER 200133 BATTERIES AND ACCUMULA TORS (kg)	CER 080111 PAINTS, VARNISHES, INKS AND ADHESIVE RESIDUES	CER 150110 MIXED CHEMICAL WASTES
2021	201	10,200	3	90	30	2,372	1,550	170	35
2022	330	11,000	20	110	19	1,575	970	181	8

Saba is firmly committed to achieving ‘Zero Waste’ and continues to work with suppliers responsible for maintenance and cleaning to reduce, remove and manage the waste generated by its operations.

In 2022, fewer solvents, fluorescents, batteries and mixed chemical waste were disposed of than in the previous year, resulting in a decrease in the amount of waste in this category.

In the United Kingdom, a notable advancement in hazardous waste management is the implementation of runoff traps, which capture potential hydrocarbon leaks. To ensure efficacy, these traps are subject to inspection and control plans to prevent any potential blockages or overflows.

³ Indicators actual data from January to September and estimated data from October to December

The following table shows the details of the non-hazardous waste managed:

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)
2021	37,704	15,206	743	5,846
2022	30,334	12,496	310	1,761

The results show a general decrease in the collection of non-hazardous waste, compared to the previous year, due to:

- Digitisation of processes and less use of paper in car parks and offices. (CER 200101)
- Fewer alterations and constructive adjustments to car parks (CER 16103).
- Fewer collections, as provided for in CER 200136, as they are less necessary, with fewer actions for electronics refurbishment and more efficient lighting.
- Actions already completed in previous years.
- Extensive cleaning of warehouses in 2021 and the removal of obsolete electronic equipment (CER 200136) from the warehouses.

3.3.4 Sustainable use of resources⁴

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 2022					REFRIGERANTS 2022		WATER 2022	
	Electricity Consumption (kwh)	Heating gas consumption (m3)	Diesel fuel consumption C of the generator sets (l)	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	17,471,741	0	604	19,203	16,971	41	Miscellaneous	24,694	N/A
Italy	5,711,845	30,679	11,348	7,198	13,387	0		46,598	
Portugal	3,217,569	0	1,215	2,656	10,362	6		6,871	
Chile	2,143,974	0	600	0	189,367	0		9,591	
United Kingdom	1,413,759	9,595	0	18,921	36,854	0		189	
Germany	1,195,983	4	0	27,390	27,390	0		5,626	
Slovakia	181,883	0	63	0	9,559	0		584	
Czech Republic	81,773	1,289	0	5,481	11,814	0		128	
Total	31,418,527	41,568	13,830	80,849	315,703	47		Miscellaneous	

Country	ENERGY 2021					REFRIGERANTS 2021		WATER 2021	
	Electricity Consumption (kwh)	Heating gas consumption (m3)	Diesel fuel consumption C of the generator sets (l)	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	
Total	30,868,777	43,481	15,689	76,130	138,570	18		Miscellaneous	

In 2022, overall electricity consumption is 31,418,527 kWh, only 1.8% higher than in 2021. This increase, while small, is very positive as activity levels at our sites have largely recovered to pre-crisis levels of COVID-19.

⁴ Indicators actual data from January to September and estimated data from October to December

Saba's energy saving initiatives and efficiency measures, such as the installation of LED lighting in car parks in the UK, Germany and Slovakia and the active management of lighting and ventilation in offices, have had a positive impact on lower electricity consumption.

For this year, the energy intensity, calculated as the ratio of electricity consumption to parking spaces, is 120.7 kWh/space (153 kWh/space in 2021), 21% lower than in 2021, a change that is mainly due to the impact of changes in parking space perimeter.

There was a significant decrease in the consumption of gas for heating purposes in the UK with major centres reducing their utilisation due to contracts expiring during 2022.

In 2022, expenditure on diesel C fell because generators operated less in Portugal and Chile, where power cuts due to disruptions in the distribution network had a much smaller impact than in 2021. In 2022, the quality of data reported for Spain, Italy and Portugal has improved as more refuelling data is available.

With the gradual return to normality and the lifting of preventative measures on mobility, our fleet vehicle journeys have recovered.

- Overall increase of 6% in petrol: all countries increased their expenditure, except Portugal, thanks to the replacement of internal combustion engine vehicles with electric vehicles and territorial restructuring, which contributed to a reduced need for travel, and the United Kingdom and Slovakia, where petrol fleet vehicles were also replaced or disposed of.

Diesel consumption has increased significantly compared to 2021, mainly due to the increase in consumption in Chile, which accounts for almost 70% of this increase. This is due to the reactivation of the shuttle bus offered by Saba at Santiago de Chile airport after two years with a lower number of flights.

On the other hand, the termination of contracts in the United Kingdom and Spain led to a decrease of 21,438 litres (56.3 tCO₂ eq) in fleet diesel expenses.

Water consumption reached 94,281 m³ in 2022, 19% higher than the previous year. Episodes of leakage in car parks in Italy and Portugal, as well as changes in consumption estimation methods, have influenced the increase in recorded value during this period.

The energy savings achieved per country and their impact on greenhouse gas emissions (Scope 2) per country as change against the previous year are shown below:

Location	Global electricity consumption	Electricity consumption considered in the footprint	GREENHOUSE GAS REDUCTION*		
			Change greenhouse gases	Units (CO ₂ , SO ₂ , NO _x)	Method to obtain data
Spain	4%	1%	-20%	CO ₂	Footprint C
Italy	10%	10%	-5%	CO ₂	Footprint C
Portugal	7%	6%	-32%	CO ₂	Footprint C
Chile	5%	5%	9%	CO ₂	Footprint C
United Kingdom	-30%	-30%	-41%	CO ₂	Footprint C
Germany	-21%	-21%	-39%	CO ₂	Footprint C
Slovakia	-14%	-14%	-30%	CO ₂	Footprint C
Czech Republic	0%	0%	-17%	CO ₂	Footprint C

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

Based on the results and behaviour of the exercise, two groups of countries can be distinguished: countries where electricity expenditure has increased and countries where there have been electricity savings.

Overall, significant reductions in indirect emissions (Scope 2) are observed, including those related to purchased and consumed electricity by the company.

Every year, the International Energy Agency (IEA) publishes the greenhouse gas emission factors (GHG) of individual countries. These are mainly determined by the energy mix used to generate electricity. In 2022, the emission factors for countries other than Chile were much lower than the previous year, with double-digit percentage differences. This circumstance has undoubtedly had a very positive impact on Scope 2 emissions, as the table above shows.

A group of countries such as Spain, Italy and Portugal show negative changes in Co₂ emissions despite higher electricity consumption than in the previous year. While countries such as the UK, Germany and Slovakia have benefited from a very significant reduction in Scope 2 emissions thanks to the double effect of lower consumption and a more favourable emission factor. This latter factor also made a positive contribution in the Czech Republic, although the electricity expenditure of the previous year has been maintained.

The emission factor in Chile for 2022 is 0.42 kCo₂/kWh, 5% higher than in 2021. The combination of this increase with higher electricity consumption has resulted in emissions related to electricity consumption being 9% higher in 2022 than last year.

As energy efficiency projects mature and reach their perimeter, the savings achieved year after year become smaller and smaller. As a result, it becomes increasingly difficult to maintain greenhouse gas emission reduction rates. This is why Saba is paying more attention to avoided Co2 emissions. These are the emissions that would not be generated or avoided if a particular activity were carried out using alternative means or resources whose carbon footprint is significantly higher.

At Saba we have identified the following as the main sources of avoided Co2:

- Parcel deliveries made by Geever’s network of 100% smoke-free delivery drivers.
- Kilometres travelled by electric vehicles thanks to charging on our sites

The following table shows the trend in the most significant aspects of charging points:

	Charging points	Recharge time	kWh delivered	Co2 avoided (Kg)
2021	271	63,552	207,984	150,873
2022	418	195,049	817,833	611,839
Change	54%	207%	293%	306%

In 2022, 817,833 kWh (207,984 kWh in 2021) were used to charge electric vehicles parked in our car parks, 293% more than in 2021. In Spain, Portugal and Chile the scope was increased and in Portugal, Chile and Germany the stock of chargers was adjusted. In 2023, the scale of charging stations is expected to increase further in Spain, Portugal and Italy, as well as in the UK.

In terms of charging time, there was a 207% increase in charging operations as compared to the previous year. This is of particular importance in Spain and Portugal, where the increase in charging hours seems to be accompanied by the increase in the electric vehicle fleet. The number of charging operations per hour has seen an increase, indicating a higher proportion of pure electric vehicles as compared to hybrids.

The increase in kWh delivered leads to this increase in kgCO2 avoided, which shows that Saba supports the development of electric vehicles in the cities where it operates.

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

The Saba Group has a commitment to corporate values that focuses on people, thereby creating value through the professionals who are part of our team. This strategic involvement is key in fostering innovation, competitiveness and social responsibility within our organisation. A balanced, healthy, professional and competitive work environment contributes to achieving excellence as a company. Our commitment to society is most evident in our promotion of programmes that stimulate initiatives for social progress and care for the most vulnerable groups.

4.1 Saba Policy

We acknowledge that sustainable value creation and successful navigation of the challenges and opportunities present in our environment is impossible without considering the needs and expectations of people. Consequently, our strategy is based on ongoing dialogue and keeping communication pathways that allow us to stay apprised of the wants and goals of our teams all the time, which in turn allows us to develop effective actions. This is reflected in various global and specific policies in the areas of Corporate Social Responsibility, Human Rights and Equality, based on a Code of Ethics.

The Saba 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, service excellence and adaptation to the surroundings.

The team of people that make up Saba is one of the growth accelerators and a strategic lever for the Group. It is a diverse and high-performing team with a differentiated culture, aligned with Saba's goals and values, and driven by a talent development model that provides growth opportunities for the entire organisation.

Saba continues to drive employee engagement and performance, accompanying its transformation process with various strategic initiatives on people-related issues, such as:

- Strengthening the transformation of the company's culture based on collaboration and entrepreneurship, which revolves around the company's values and creates differentiating identity markers.
- Developing the staff relations model: Promoting a closer model and encouraging entrepreneurship, ownership and individual responsibility. At the same time, it promotes professional development and talent development based on knowledge and the introduction of a leadership model that enables future challenges to be met.
- Promoting new models of collaboration, building multidisciplinary teams that share goals and challenges and work with autonomy and execution capacity to improve quality, productivity, efficiency and commitment.
- Adapting organisational structures in ways that facilitate organisational change and adaptation.
- Ensuring the health and safety of people and working relationships at all times.

In 2022, employees continued to be part of Saba's strategic focus, fostering a collaborative and innovative culture, as well as a flexible and agile organisational structure able to adapt quickly to the needs of the business.

4.2 Risks identified

The risks in this area are included in Saba's risk map. See section 2.3.

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, retaining and developing 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:

	2022			2021		
	Men	Women	TOTAL	Men	Women	TOTAL
Spain	505	283	788	600	320	920
Italy	158	32	190	161	32	193
Chile	196	192	388	126	133	259
Portugal	88	38	126	87	37	124
United Kingdom	316	82	398	373	111	484
Germany	56	11	67	50	11	61
Slovakia	16	4	20	18	3	21
Czech Republic	26	8	34	24	7	31
Andorra	1	5	6	1	5	6
Total	1,362	655	2,017	1,440	659	2,099

The total number of male and female employees as at 31 December 2022 is 2017, vs. 2099 at the same time last year. The decrease in the number of employees is mainly due to the termination of management contracts in Spain and the United Kingdom. In Chile, meanwhile, the number of employees has increased as new car parks have been added to the perimeter of managed car parks.

The distribution of employees by gender at the Group's global level corresponds to 68% men (69% in 2021) versus 32% women (31% in 2021).

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

	2022			2021		
	Men	Women	TOTAL	Men	Women	TOTAL
<30 years	205	111	316	153	85	238
30-44 years	407	228	635	459	235	694
45-54 years	380	183	563	426	208	634
>55 years	370	133	503	402	131	533
Total	1,362	655	2,017	1,440	659	2,099

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

	2022			2021		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	7	3	10	7	3	10
Middle management	72	36	108	67	36	103
Rest of staff	1,283	616	1,899	1,366	620	1,986
Total	1,362	655	2,017	1,440	659	2,099

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:

	2022	2021	Change
Permanent Contract	1,657	1,842	(185)
Fixed-term contract	360	257	103
Total	2,017	2,099	(82)

At the end of the 2022 financial year, the number of permanent employees will account for 82% of the total, compared to 86% in 2021. The increase in the number of temporary employees is mainly due to the incorporation of the managed car parks into the perimeter, as the first months of the recruitment process have to be done on fixed-term contracts.

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

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

	2022			2021		
	Men	Women	TOTAL	Men	Women	TOTAL
Permanent contract:	1,118	483	1,601	1,385	534	1,919
Full time	978	388	1,366	1,229	431	1,661
Part-time work	141	95	235	156	103	258
Fixed-term contract:	124	65	188	114	58	173
Full time	81	40	121	80	40	120
Part-time work	43	25	68	34	18	53
Total	1,242	548	1,790	1,499	592	2,091

The decrease in the number of full-time permanent contracts on an annual average is mainly due to the termination of certain management contracts in Spain with predominantly permanent contracts.

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:

	2022					2021				
	<30 years	30-44 years	45-54 years	>55 years	TOTAL	<30 years	30-44 years	45-54 years	>55 years	TOTAL
Permanent contract:	131	496	515	459	1,601	172	632	612	503	1,919
Full time	84	429	461	392	1,366	130	557	556	419	1,661
Part-time work	47	67	54	67	235	43	75	56	84	258
Fixed-term contract:	59	71	32	26	188	50	75	27	21	173
Full time	31	52	25	14	121	30	56	19	15	120
Part-time work	28	20	8	12	68	20	19	8	6	53
Total	190	567	547	485	1,790	222	706	639	524	2,091

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

	2022				2021			
	Cargos directivos	Mandos intermedios	Resto de plantilla	TOTAL	Cargos directivos	Mandos intermedios	Resto de plantilla	TOTAL
Contrato fijo/indefinido:	10	107	1.484	1.601	10	101	1.808	1.919
Jornada completa	10	106	1.250	1.366	10	100	1.551	1.661
Jornada a tiempo parcial	0	1	234	235	0	1	257	258
Contrato temporal:	0	1	188	188	0	1	172	173
Jornada completa	0	1	120	121	0	1	119	120
Jornada a tiempo parcial	0	0	67	68	0	0	53	53
Total	10	108	1.672	1.790	10	101	1.980	2.091

4.3.1.2 Number of redundancies

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

	2022					2021				
	<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	35	25	15	8	83	22	27	11	9	69
Total	35	25	15	8	83	22	27	11	9	69

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

	2022			2021		
	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	58	25	83	53	16	69
Total	58	25	83	53	16	69

In 2022, the number of redundancies increased compared to the previous year, mainly due to the termination of management contracts.

4.3.1.3 Average remuneration

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

	2022			2021		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	263,645	179,019	238,257	243,415	171,359	221,798
Middle management	93,869	75,996	87,912	88,271	74,793	83,560
Rest of staff	24,557	23,380	24,175	24,902	23,886	24,585
Total	29,450	26,985	28,649	28,913	27,338	28,330

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

	2022					2021				
	<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	233,901	240,124	238,257	0	0	220,477	222,365	221,798
Middle management	70,381	55,255	92,754	113,630	87,912	14,486	55,486	90,736	112,214	83,560
Rest of staff	16,266	22,206	27,396	28,544	24,175	17,596	22,349	27,059	27,965	24,585
Total	16,608	23,507	35,345	35,210	28,649	17,570	23,638	33,699	33,206	28,330

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

Saba Group's general remuneration practises are gender neutral and reflect equal remuneration for equal duties or functions of equal value and do not introduce any differences or discrimination based on gender. The remuneration model rewards each employee's level of responsibility, functions performed and career path, ensuring internal equity and external competitiveness, as well as equal pay for men and women.

Saba's remuneration model defines jobs that are assigned a level to which remuneration is based. Each of these jobs/levels is assigned a single notional value that depends on various factors, such as the degree of responsibility, the complexity of the function, the influence on results, etc.

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 55 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 element stems from the need to reconcile work and family life, which in most cases is more of a concern for women, so that part-time employment is more common among women than among men. Finally, there are still more men in positions of responsibility, which is a consequence of higher seniority in Saba.

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 8.4% in Saba companies in 2022 (5.5% in 2021).

In recent years, the Group's variable remuneration policy has been standardised in all those countries that, for historical reasons, retained previous systems. With this adjustment, the Group has a common and global variable remuneration policy that is applied on the same terms and conditions and without gender differences in all countries where it operates.

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:

2022	Men			Women		
	Starting salary	Local minimum wage	Ratio (starting/local)	Starting salary	Local minimum wage	Ratio (starting/local)
Spain	14,000	14,000	1.00	14,000	14,000	1.00
Italy	21,845	0	0.00	21,845	0	0.00
Portugal	9,870	9,870	1.00	9,870	9,870	1.00
Chile	6,720	6,544	1.03	6,720	6,544	1.03
United Kingdom	23,212	20,786	1.12	23,212	20,786	1.12
Germany	25,056	25,056	1.00	25,056	25,056	1.00
Slovakia	10,560	7,752	1.36	10,560	7,752	1.36
Czech Republic	9,119	7,905	1.15	9,119	7,905	1.15
Andorra	15,678	14,414	1.09	15,678	14,414	1.09

2021	Men			Women		
	Starting salary	Local minimum wage	Ratio (starting/local)	Starting salary	Local minimum wage	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

For the purposes of the above, starting salary means the lowest gross annual salary in the lowest category offered by the Group in each country; local minimum salary means the minimum salary set by law, with annual amounts adjusted from local currency to euro depending on the entry into force and exchange rates. In both cases, there is no difference in remuneration between the genders.

4.3.1.6 Average remuneration of Directors

In both 2022 and 2021, the remuneration received by all members of the Board of 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 2022 and 2021, broken down by gender and including social security contributions, if any, is as follows:

<i>(thousands of euros)</i>	2022		2021	
	People averages	Remuneration total	People averages	Remuneration total
Men	10.7	1,503	10.0	1,310
Women	3.7	147	3.0	120
	14.4	1,650	13.0	1,430

4.3.1.7 Implementation of employee right to disconnect measures

Saba, as a group whose core business is the management of car parks that provide a public service 24 hours a day, 365 days a year, has various initiatives in certain 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 entry and exit times with specific flexible working arrangements in each case, in order to promote a healthy work-life balance.

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. In addition, a hybrid working model has been implemented in all Saba countries by 2022, and a digital disconnection policy is being developed to guarantee and respect the rest periods, holidays, holidays and privacy of employees in Saba Group offices. The aim is to limit the intrusion of digital tools into the personal sphere of Saba employees. The Saba Group is therefore involved in setting guidelines for the proper use of these tools.

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 2.9% (3.1% in 2021) of the total Saba workforce. The numbers are 58 disabled employees in 2022 and 66 in 2021. The decrease compared to 2021 is due to the termination of management contracts. The Saba Group companies take into account the existing obligations to employ a number of workers with disabilities depending on the total number of workers employed in the countries where this legal obligation exists.

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 our employees, 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 stable 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 a healthy work-life balance.

In 2022, the Group has maintained the hybrid working model introduced in 2020 as a result of the COVID-19 pandemic, which combines teleworking with face-to-face work in offices. At the same time, Saba is working on a “SmartWork” model for the future, which uses the best practices 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 2022 was 207,507 hours (226,506 hours in 2021), a decrease of 8.4% from the previous year. In 2022, work was done to harmonise the criteria for absenteeism between the different countries, and it was noted that both the UK and Slovakia included leave in 2021. Therefore, the results are not comparable at a global level. If the same criteria were used, there would be a decrease of 0.02% compared to 2021. The analysis of absenteeism in 2022 shows that 84.8% (78.7% in 2021) of absenteeism is due to general illness. Within the different categories, the increase can be seen in “unexcused absences”, which increase by 21.8% compared to 2021.

Absenteeism calculated by taking into account all absences from work during the hours corresponding to a business day, within the legal working hours per day, as well as taking into account the different legal situation in the different countries and grouped according to the dimensions of general illness, unexcused absence, doctor’s visits and paid leave.

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 jobs that allow it, there is flexibility in starting and leaving work; individual leave is granted for family issues; and an initiative has been launched to allow Saba employees to work intensive hours during school holidays.

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:

	2022	2021
Number of workers entitled to parental leave	46	49
Number of employees who have taken parental leave	46	49
Number of employees who returned to work during the reporting period after parental leave ended	29	34
Number of employees who returned to work during the reporting period after parental leave ended and were still employed 12 months after returning to work	22	28
Return to work and retention rates of staff who took parental leave	63.0	69.4

The return to work and retention rate is calculated by dividing the number of staff returning to work in 2022 by the number of staff entitled to parental leave.

4.3.3 Health and Safety

At Saba, safety is our priority and we minimise any risks to health for employees. 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.

In 2022, Saba has maintained the global approach, adapting the necessary procedures to the numerous legislative changes and the evolution of the pandemic, and sending guidelines for recommendations in the countries where we are present.

In previous years, 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 (6connecta) 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:

	2022			2021		
	Men	Women	Total	Men	Women	Total
Accidents in the workplace	57	22	79	74	15	89
Occupational illnesses	-	-	-	-	-	-
Frequency index	12.03	2.00	9.02	9.10	5.08	7.94
Severity index	0.11	0.05	0.09	0.07	0.19	0.11

*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 taken into account: with or without sick leave, in itinere, on mission or at the workplace; while accidents considered to be relapses will not be taken into account.

Only accidents at work that lead to sick leave are used to calculate the rates. Added to this are days lost due to relapses or accidents that occurred in previous years but where the sick leave extends into the following year.

Applying this criterion, 27 out of a total of 89 reported accidents in 2021 and 30 out of a total of 79 reported accidents in 2022 were taken into account in the calculation of the indices. As a result, the number of occupational accidents resulting in sick leave increased by 3 in 2022. However, the accident severity rate decreased from 0.11 to 0.09.

The highest number of accidents is in Spain and the United Kingdom. A more in-depth analysis shows that in Spain Geever is the company with the highest impact, with a total of 17 accidents and a frequency index of 275.06. Although the UK is one of the countries with the highest number of accidents, the number of accidents has decreased by 26 in 2022.

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 consensus, 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. In 2022, 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. These temporary redundancy plans are residual and intended for very specific cases.

Regarding the mechanisms for employee consultation and participation, regular meetings are held in the countries with a workers' representation to identify employees' opinion and sensitivity 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:

	2022	2021
Spain	100%	100%
Italy	100%	100%
Chile	41%	42%
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.

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:

2022				2021			
No. of committees	Total headcount	Employees taking part	% of total workforce	No. of committees	Total headcount	Employees taking part	% of total workforce
34	2,017	983	48.74%	32	2,099	914	43.54%

4.3.5 Training

As in any company, training serves as a mechanism to increase knowledge, skills and abilities and promotes the integration, motivation and satisfaction of employees by enabling continuous improvement in the way they work and constant and necessary adaptation to new means of work. The aim is for employees to improve their work skills and abilities, which brings both individual and collective benefits and helps Saba to grow. Saba sees training as a method to face the challenges of the sector and society, the advances of technology and the need for excellence or continuous improvement. To balance skills with the demands of the workplace, continuous training creates synergies between knowledge acquired through experience and new strategies applicable to the workplace.

In this sense, Saba is committed to training as a means of achieving the Group's objectives and as a long-term investment in success, offering training adapted to the different professional profiles.

As part of its training plans, Saba seeks to address the personal and professional development needs of all its employees.

Below, we specify the key objectives of the training plans:

- Ensure employees have access to appropriate training programmes to help them acquire new skills and knowledge that promote their professional growth and versatility.
- Identify training needs and deficiencies of workers in their tasks.
- Increase the overall performance of Saba.
- Facilitate changes in the structure of the organisation (newly created positions, promotions, etc.).
- Ensure staff engagement through training/professional growth and strengthen their sense of belonging to the company.
- Facilitate identification and integration with the corporate culture, values and objectives.
- Optimise ways of working, collaboration and relations between the different areas of the Group.
- Increase the feeling of satisfaction and personal well-being to ensure the loyalty of the Group's talents.
- Ensure that the people who are part of the organisation are efficient and productive.
- Promote the use of technology and adapt to digital transformation.

The year 2022 was marked by a return to "normality" and to the ways of working and functioning that were in place before the health crisis. Even so, the problems generated by the relocation of teams and the implementation of teleworking have also led to a change of mentality in the approach to training and its approach within digital transformation plans. New tools such as the use of video conferencing through Teams have opened up a very powerful channel for training and content delivery.

The ability to train anywhere, regardless of where the training was delivered, is helpful and makes the delivery of training more flexible for staff.

The online training approach has seen an upsurge in recent years following the pandemic due to benefits such as: the ability to adapt to people's needs, taking into account work-life balance; 24/7 accessibility; the ability to track participants' progress through up-to-date graphs and statistics; geographical displacement, which makes training more accessible; autonomous learning; and the ability to easily manage content updates.

Here we may mention, once again, Campus Saba, which is a continuous, personalised training platform that provides ongoing and personalised content or mandatory content, or just for interest for our staff. It can be used continuously and tailored to each individual's needs. So far, it is available to staff in Spain, Portugal and Andorra.

We have recently introduced two new training pills to our 6 CONECTA training sessions on Campus Saba to help participants gain an understanding of the different elements that make up this OSH and integrated management system.

Some of the training that will be focused on in 2022 is training in cyber security and the environment, two extremely important topics that need to be delivered to Saba employees for a variety of reasons.

Cybersecurity has become a priority for companies around the world, as the new normal and the high level of digitisation of corporate documentation have made it essential to protect assets available over the internet, as well as computer systems and networks, from hackers. In order to disseminate good practices in the use of Saba's IT tools and to raise awareness of the potential security risks that the use of these tools and internet connectivity can pose in employees' daily tasks, we have opted for mandatory training within the online platform, which is open to all employees. During 2022, 504 people in Spain participated in this training.

We continue to conduct environmental training to raise awareness of Saba's commitment to the environment and its action lines to contribute to the fight against climate change, in which we are involved and committed. Every employee who starts at Saba has these two training courses, Basic Environment and Environment at Saba, as part of their mandatory training pathway. These courses apply best practices to our daily work.

During the year, a total of 262 training hours were spent on training activities in this area. Environmental awareness training is also provided in Portugal.

In the case of Spain, despite a decrease in the total number of training hours compared to the pre-pandemic years (2019), there is a positive trend in the number of training hours reported. Advances in digital transformation, and with it new management tools that require a new way of working and learning by those involved in these changes, continue to be critical. We complement the training offer with training and development of commercial competences and skills, leadership, team management and risk prevention in the workplace.

In Portugal, training directly related to the new tools introduced as part of the digital transformation project is reported, as well as specific training on customer service, which accounts for a large part of the training effort in this 2022 period.

In Chile, training in ethics and crime prevention, as well as the integration programmes for new employees, make up a large part of the training effort.

In the United Kingdom, the online platform, which is available to all employees and open to their personal and professional interests, contains a large amount of content and topics, with topics related to health and safety in the workplace and legal issues standing out in terms of the number of hours dedicated.

In Italy, the focus is mainly on practical language lessons to facilitate communication between the different departments, as well as on training to avoid occupational hazards in different areas.

In Germany, many hours were dedicated to specific first aid training.

In the case of Slovakia and the Czech Republic, hours are reported for specific training on the Data Protection Act (GDPR).

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

2022				2021			
Management positions	Middle management	Rest of staff	TOTAL	Management positions	Middle management	Rest of staff	TOTAL
401	1,462	19,589	21,452	435	1,083	16,478	17,996

On a global level, and thanks to the new possibilities of developing the aforementioned training, 2022 saw a significant increase in the number of training hours. Some countries have followed similar or somewhat lower levels compared to 2021, such as Chile, Germany, Slovakia or the Czech Republic, while others have even managed to improve their results, such as Italy with training actions linked to the lifting of the restrictions on classroom training caused by COVID-19 or Portugal, which has implemented a training plan of 40 certified hours for each employee that has resulted in a significant increase in training hours.

In 2022, Saba Spain has a new employee who has been trained as an Equal Opportunities Officer, has developed an Equal Opportunities Plan and is supported by a negotiating table in accordance with the law. She also implements actions aimed at achieving equality in the organisation and identifying where the gaps are in terms of gender and diversity, so that gender perspectives and transversality can be applied in all areas and projects and/or sexual and gender-based harassment in the workplace can be prevented, to name a few.

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, it is Saba's policy to comply 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 or employee with special needs must go, so that he/she can make proper and comfortable use of them. In this context, the following measures are taken:

- 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. In this way, most of our car parks are equipped with this element, including those that are not required by law.

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

4.3.7 Equality

As a Group, Saba is committed to guaranteeing 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.

This commitment is reflected in the definition and development of strategies that include equal treatment and equal opportunities for women and men without direct or indirect discrimination on the basis of gender, as well as in the promotion and support of measures to achieve genuine equality within our organisation by establishing equal opportunities for women and men as a strategic principle of our corporate and human resources policies.

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 Saba's objectives.

In this regard, Saba has various 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, labour relations and communication.

During 2022, a global gender equality plan was promoted, with a focus on Spain, which will have an impact in 2023. This Equality Plan provides for an orderly set of measures to achieve human resources management that ensures equal treatment and opportunities for women and men in the company, while detecting any discrimination based on gender. 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.

Another key element is to raise awareness of equal opportunities and diversity among all staff with the aim of eliminating any bias and/or prejudice. To this end, training sessions have been identified and will take place in the coming year.

Transversality as an integral part of equal opportunities and diversity, the main mechanism to ensure equal opportunities in all areas and departments of the Saba Group.

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 Saba 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 2022 we advanced further 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 cross-cutting and integrating vision of the gender and diversity perspective, through the certification of an equality agent who inspires and promotes equal opportunities in the Saba Group.

Saba is a company committed to the shared responsibility of men and women. This is one of the values that must be promoted in society in order to achieve effective equality, which is why Saba has provided flexibility as much as possible so that employees can meet their different needs and have a good work-life balance. These measures help to create a better working environment and increase teams' level of engagement and commitment.

Sexual harassment protocol:

Saba's commitment to the right to respect for the dignity of human beings, especially women, is beyond question. Likewise, everyone has the right to work in an environment where rights and respectful treatment are respected, whether they are employees, customers, suppliers or external partners.

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

This commitment is included in the Code of Ethics, as well as in the Protocol against harassment in the workplace. Saba has made available to all employees in Spain a Prevention and Action Protocol against Harassment in the Workplace and/or Sexual Harassment to prevent these cases and to adopt a common approach. This Protocol has been appropriately disseminated among employees and is available on the intranet. The backbone of the commitment to preventing harassment in the workplace can be summarised as follows:

- Disseminating regulations and providing information opportunities to all members of the company, and in particular to management and middle managers leading teams, in order to contribute to greater awareness of the issue and knowledge of the rights, duties 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

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 continues in setting up a sexual harassment protocol.

5 Corporate governance

Governing bodies

INFORMACIÓN CORPORATIVA

Órganos de gobierno

Consejo de administración

Presidente:

- Salvador Alemany
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*
- Xavier Brossa Galofré
Fecha nombramiento 04/05/2022
- Óscar Valentín Carpio Garjo
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 Dalmáu
Fecha nombramiento 12/06/2018
- Juan José López Burniol
Fecha nombramiento 14/09/2018
- María Dolores Llobet María
Fecha nombramiento 14/12/2011*
- José María Mas Millet
Fecha nombramiento 14/09/2018
- Inmaculada Riera Refé
Fecha nombramiento 04/05/2022
- 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

* Reelección el 12/06/2018

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 endeavours to foster a culture of commitment dedication, with the goal of attaining exemplary customer service, fostering engagement towards our territorial regions and engaging in activities that aid in the growth of city communities. 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 Saba'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 2022 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

The risks in this area are included in Saba's risk map. See Section 2.3

5.3 Ethics and integrity

5.3.1 Disclosure on human rights

Saba recognises the key 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, Saba 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 essential 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 Saba's behaviour of the company and that of 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 2022, 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 Saba Code of Ethics outlines the fundamental principles pertaining to the prevention of corruption and bribery.

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 Saba employees may not 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 Saba employees may not 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 Saba employees may not 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, Saba employees, or through a person acting on their behalf, may not 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 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 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, Germany, Slovakia, the Czech Republic and Andorra, 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 distributed to all Saba staff and is available on the Saba website.

5.3.2.2 Main risks

All sensitive conduct in Saba's business activity that could lead to a risk of criminal exposure (money laundering, bribery, influence peddling, etc.) is also included in the Group's risk management model, which reinforces the control system established within the Group in order to prevent the commission of possible criminal offences.

In the case of Spain, the model for the prevention of criminal and corruption risks ("the Prevention Model") is articulated through:

- A) Manual on crime prevention, criminal risks and corruption prevention ("**The Prevention Manual**") the first version of which was approved **by the Board of Directors of Saba Infraestructuras, S.A.** on 29 March 2017 and which is updated regularly.

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 Prevention 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.

B) Control structure of the Crime Prevention Model

The pillars of the control structure of Saba's 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 Prevention Model, for promoting a preventive culture based on the principle of "absolute rejection" of wrongdoing and for periodically verifying the Prevention Model.

The Ethics Committee is composed of the following members:

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

The Ethics Committee holds regular meetings. Three regular meetings were held in 2022 (four meetings in 2021) and four extraordinary meetings. 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 Prevention Model and/or any breaches of the Model that have come to light in the course of the periodic reviews thereof. On 23 March 2022, the corresponding report was submitted to the Board of Directors, where no breaches of the Prevention Model were detected during that year.

- (iii) **The Prevention of Criminal Risks** Committee as a support body for the Ethics Committee, in the continuous monitoring of procedures, standards, controls and such other functions as may be determined by the Ethics Committee.

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.

In the course of the 2022 financial year, a complaint was received in the Ethics Channel and the corresponding investigation was carried out. No complaints were received in 2021.

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) or persons with most direct exposure for potentially committing a criminal offence taking into account their activity.

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.

During 2022, 168 hours of training have been delivered, 87 hours through the e-learning platform and 81 hours as face-to-face training in Spain. By 2021, 11 training sessions had been held, attended by 41 people.

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 2022.

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 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 to raise awareness in this area.

In the rest of the countries where the group is present (Andorra, United Kingdom, Germany, Czech Republic and Slovakia) there is no legal obligation to have a crime prevention model, although the application of the Code of Ethics has been extended to them, having been delivered to their employees.

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.

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.

During the financial year 2022, Saba contributed 393 thousand euros (296 thousand euros in 2021), broken down as follows: 145 thousand euros, sponsorship actions for 125 thousand euros and collaboration agreements for 123 thousand euros, in accordance with the aforementioned criteria, and an additional 98 thousand euros (81 thousand euros in 2021) to foundations and non-profit associations to support social projects and projects linked to the territory, as indicated above.

Shareholders:

The Annual General Meeting of Saba Infraestructuras, held in May 2022, was held in person, restoring the pre-COVID normality, but also retaining the ability to participate remotely, allowing shareholders to attend from anywhere.

To facilitate accessibility, understanding of information and, in short, shareholder participation, the company has several specific communication channels, all linked to the Shareholders' Office, which channels shareholders' questions and doubts.

Above all, from the convening of the Shareholders' Meeting to its conclusion, shareholders have the support of the Shareholders' Office, which is in constant contact with shareholders to provide them with the information they need to exercise their voting rights and to answer any questions that may arise from these documents.

In 2022, the Shareholders' Office responded to 250 queries (334 queries in 2021). They mostly related to the sale of shares by minority shareholders, and, also to requests for information relating to the General Meeting of Shareholders.

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:

- Information telephone number exclusively for shareholders (93 557 55 28).
- Email address: (accionistas@sabagroup.com).
- Specific section (Shareholders) on the corporate website (www.saba.eu).
- Postal address (Av. Parc Logístic, 22-26, 08040 Barcelona).

Customers/Consumers:

The year 2022 marks the return to normality after the pandemic era and we are working hard in all areas to improve Saba's digital offering, strengthen customer relationships and understand and optimise customer satisfaction with our service.

Continuous improvement of the digital offer:

The year 2022 was a successful one for Saba's e-commerce. Thanks to the introduction of new features and the continuous improvement of the existing offer, record sales were achieved in the 4 countries where Saba is present.

New functionalities developed in 2022 include the Regulated Zone App, launched in Portugal and Spain. In the case of Portugal, the app offers the possibility of knowing levels of occupancy and therefore the availability of free places in real time.

In addition, Saba has taken steps to understand and improve the experience of our online users. We have also introduced the Ekomi rating system on all our transactional websites, as well as a feedback mechanism on our apps that allows customers to rate their experience and tell us about their problems. All these measures provide Saba with valuable information for the continuous improvement of our customers' digital experience.

In this context, we have optimised back-office operations related to the online purchase of season tickets thanks to close cooperation between the marketing and customer service teams. In addition, Saba implemented sales in the main car parks in Italy (Mestre, Verona, Rome, Pisa, Trieste) and carried out a detailed analysis of the abandonment points of the app process so that improvements could be implemented to reduce the abandonment rate. In the specific case of Italy, thanks to the tools implemented and the approach taken, an incident in the communication of the payment gateway was detected and solved, resulting in a 50% abandonment rate.

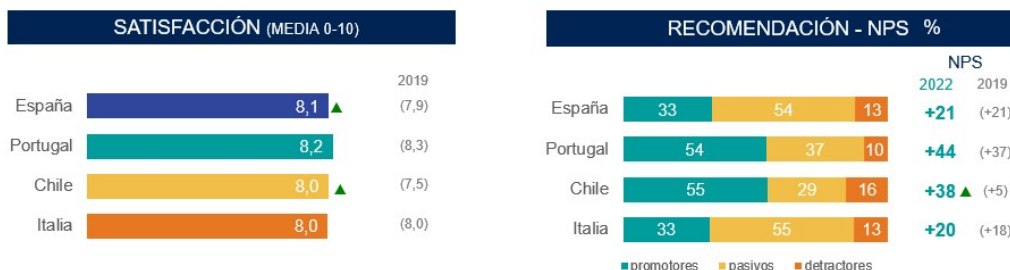
In December 2022, a special campaign was launched to promote “Ticketless” (= access through registration). The result of the first month of the campaign was very positive: the average “activation rate” almost doubled and “Ticketless” transactions increased by more than 60%.

The good performance of our e-commerce was rewarded with the e-Award 2022 for “Best App”, which we received in May.

Saba always strives to strengthen the relationship with its customers and to understand and optimise their satisfaction with our service. For this reason, Saba regularly conducts various studies and analyses to deepen its knowledge of its customers and ensure an excellent customer experience. The results of the studies are analysed by transversal teams in the different countries and the corresponding action plans are drawn up.

Satisfaction survey:

The satisfaction survey measures customer’ perception of our services and their experience. The results of the customer satisfaction survey conducted in Spain, Portugal, Italy and Chile show very positive ratings and improvements in most countries. Together with the overall satisfaction index, Saba measures the Net Promoter Score (NPS), which reflects not only people who support our services, but also the critics and those who are neutral in their recommendation. In this case, we must highlight the significant improvement in Chile thanks to the action plans implemented.



Mystery Shopping Studies – Parking:

During 2022, on-site Mystery Shopping studies were resumed in Spain, Portugal, Italy, Germany, Slovakia and Chile, following the lifting of mobility restrictions imposed by the COVID-19 pandemic. These are objective studies based on the analysis of the functioning of the defined processes related to infrastructure and maintenance, image and brand, and customer service.

In countries used to this discipline, more than remarkable results are obtained, while in countries where it is applied for the first time, more diverse behaviours are observed - bordering on excellence in Germany and with more potential for improvement in Slovakia.

	Spain	Italy	Portugal	Chile	Germany	Slovakia
Valuation Ratio -Mystery Shopping-Parking	87.67%	82.70%	88.99%	77.61%	96.50%	48.00%

Mystery Shopping Studies – Customer Service:

Customer service mystery shopping studies are focused on measuring the customer care provided by customer care channels in different countries. They have been carried out in Spain, Portugal, Italy, Germany, Slovakia and Chile. The results show that some countries have room for improvement.

	Spain	Italy	Portugal	Chile	Germany	Slovakia	Czech Republic
Valuation ratio -Mystery Shopping- Customer service	59.75%	75.57%	83.63%	66.40%	45.77%	46.70%	54.40%
E-mail	-	-	47.77%	49.50%	66.83%	56.70%	28.75%
Phone	62.26%	-	-	-	-	-	-
SM							

Social Listening:

During this year 2022, Saba has conducted a Social Listening exercise in Spain, Portugal, Italy, Chile and the United Kingdom. This exercise allows us to understand the volume and type of “conversations” that are generated in our sector, mentions, and around our brand, our reach, and whether these are positive, neutral, or negative.

COUNTRY	MENTIONS	REACH	SENTIMENT
Spain	31	720	
UK	25	1K	
Italy	10	2K	
Portugal	4	193	
Germany	2	1	
Chile	2	-	

Online Location Management:

In 2022, we will also focus on Online Location Management, managing the presence of our car parks on Google Maps (and other relevant digital maps) and trying to be as responsive as possible to the reviews we receive.

Country	Rating	Received reviews	Responded reviews	Response rate %
Spain	3.4	5734	0	0%
Italy	4.0	3704	370	10%
Portugal	3.3	550	236	43%
Chile	3.8	353	349	99%
UK	3.3	153	24	16%
Germany	3.4	301	0	0%
Slovakia	3.8	46	17	37%

Finally, Saba has launched the **Customer voice** initiative in Spain, Italy and Portugal, with the aim of creating a “360° observatory” that captures all the communication channels through which customers express themselves today.

Care and Control Centre (ACC)

Saba strives to be a leader in customer service, with a true Customer Centric vocation. Here, our Care and Control Centre (CCC) provides a cross-cutting response to Saba's positioning. The CCC has as its priority objective the level of customer care, acting not only as a remote management centre, but as a real Customer Care hub with the main objective of helping customers to have an excellent experience in the use of our services.

In 2022, 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. In this sense, 2022 has meant the continuation of the ACC's internationalisation process initiated in 2017 and consolidated in previous years, with 235 connected car parks in Spain, Italy, Portugal and UK⁵, versus the 230 car parks that were connected in 2021. During this financial year, the analysis for the integration of car parks in Chile with potential deployment in the future has begun.

In 2022, Saba received 221,959 requests (150,495 requests in 2021) related to commercial and customer service activities through its various communication channels in Spain, Chile, Italy, Portugal and the United Kingdom. A total of 6,516 of these requests correspond to Complaints and Claims (4,142 in 2021). The CCC handled 1,993,514 calls (1,920,174 calls in 2021) through intercoms from car parks in Spain, Italy and Portugal and United Kingdom⁶ which represents an average of 5,462 calls per day (5,260 calls per day in 2021), solving all types 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 19,131 requests (16,088 requests in 2021) about products by email in Spain. The increase compared to the previous year is due to increased activity and especially new contracts with hotels (Parkhotel). The CCC not only improves the level of Customer Service, but it is already a real Contact Centre with a sales mission.

The year 2022 has seen progress in improving the quality of ACC, with two major milestones:

1. Obtaining CCC data in internal management applications. This allows KPIs to be measured and monitored, data to be analysed, corrective actions to be set to achieve SLAs and daily monitoring to be carried out.
2. Online monitoring of key KPIs for intercom calls. In this way, the team can be truly managed by shift supervisors, with the aim of allocating resources to answer calls where they are needed, thus providing a flexible and high-quality service.

⁵ Connected from September 2021 to February 2022

⁶ Connected from September 2021 to February 2022

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, this year we have introduced new internal analysis tools that bring together all the information on incidents and the regular maintenance processes of the car park. All this information comes from the HGM maintenance management platform, the development and expansion of which continues at Saba.

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.

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 addition, the Supplier Approval and Evaluation process incorporates information on human rights policies, gender equality policies, code of conduct or code of ethics, and crime prevention.

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 suppliers that promote the social integration of people with disabilities, at risk of social exclusion, etc. In fact, in Spain Saba arranges external services through a company with a clearly social purpose which works towards helping the disabled gain a foothold in the job market. In this way, Saba wishes to support 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.

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.

Saba is analysing those suppliers that are considered most critical to incorporate more aspects related to good environmental practices, gender equality policies or crime prevention in the Continuous Supplier Evaluation process.

5.5 Tax information

The contribution by country, included in the scope of consolidation, to consolidated profit/(loss) for financial years 2022 and 2021 is as follows, showing also the portion corresponding to non-controlling interests as indicated in the Notes to the Financial Statements, is as follows:

Figures in thousands of euros.

	2022	2021
Italy	4,805	462
Spain	4,686	(7,935)
Portugal	2,622	(151)
Chile	1,392	521
Andorra	111	216
Slovakia	44	(125)
Czech Republic	(217)	(67)
Germany	(1,197)	(417)
United Kingdom	(9,806)	(4,231)
	2,440	(11,726)

With regard to income tax, in 2022 there was a net effect in favour of the tax authorities of 2,978 thousand euros, mainly due to advance payments for corporate income tax for 2022. In 2021, there was a net effect in favour of Saba of 2,837 thousand euros, mainly due to the refund of income tax paid in advance in previous years.

5.6 Methodology of this report

Contents of Law 11/2018 INF	SNFI section	Reporting Criteria
Reporting framework used	1 Statement of non-financial information	GRI 102-54
Business Model	2 Saba Group	
. Description of the business model		GRI 2-1
. Markets served		GRI 2-6
. Geographic presence		GRI 2-1
. Size of the organisation		GRI 2-6
. Key impacts, risks and opportunities		GRI 207-2
Business Model	3 Information on environmental issues	
- Management approach	3.1 Saba Policy	GRI 3-3 GRI 3-3 GRI 302-4
- Main impacts, risks and opportunities	3.2 Risks identified	GRI 207-2 GRI 2-23
- Environmental management	3.3 Environmental management and performance	
• Climate change	3.3.1 Climate Change	
. Significant elements of the greenhouse gas emissions generated		<i>GRI 305-1 GRI 305-2</i> <i>GRI 305-3 GRI 305-4</i>
. Measures adopted to adapt to the consequences of climate change		GRI 207-2 GRI 305-5 GRI 3-3
. The reduction targets established		GRI 3-3
• Contamination	3.3.2 Contamination	
. Measures to prevent, reduce or remediate carbon emissions that severely affect the environment		GRI 3-3 GRI 302-4 GRI 305-5
• Circular economy and waste management	3.3.3 Circular economy and waste management	
. Circular economy		GRI 301-2 GRI 301-3
. Waste management		GRI 306-2
. Actions to combat food waste		Non-material
• Sustainable use of resources	3.3.4. Sustainable use of resources	
. Water consumption and water supply in accordance with local constraints;		GRI 303-1
. Consumption of raw materials and measures adopted to improve the		GRI 3-3
. 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
• Protecting biodiversity	3.3.5. Protection of biodiversity	Non-material

Information on social and personnel matters	4. Information on social and personnel matters	
- Management approach	4.1 Saba Policy	GRI 3-3 GRI 3-3 GRI 2-19
- Main impacts, risks and opportunities	4.2 Risks identified	GRI 207-2 GRI 2-12
- Employee-related matters	4.3. Social management and performance	
- Employment	4.3.1. Employment	
. Number and distribution of employees by country, gender, age and professional classification		GRI 2-6 GRI 2-7,8 GRI 405-1
. Distribution of types of employment contracts and annual average by gender, age and professional classification		GRI 2-7/ 2-8
. Average annual number of permanent, temporary and part-time contracts by gender, age and occupational classification		GRI 2-7,8
. 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 2-19 GRI 2-20
. Average compensation of directors and executives		GRI 201-3
. Implementation of job disengagement measures		GRI 3-3
. Percentage of employees with disabilities		GRI 405-1b
- Work organisation	4.3.2. Work organisation	
. Organisation of work time		GRI 2-7
. Absenteeism		GRI 403-2
. Measures to facilitate work-life balance		GRI 401-3
- Health and safety	4.3.3. Health and Safety	
. Health and safety conditions in the workplace		GRI 3-3
. Accident rate indicators		GRI 403-2
- Social relationships	4.3.4. Social Relationships	
. Organisation of social dialogue		GRI 2-29
. Percentage of employees covered by collective bargaining agreement by		GRI 2-30 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 3-3
- Training	4.3.5. Training	
. Policies implemented in the field of training		GRI 3-3
. Training indicators		GRI 404-1 GRI 404-2
- Universal accessibility for people with disabilities	4.3.6. Accessibility	
- Equality	4.3.7. Equality	
. Measures taken to promote equal treatment and opportunities for men and		GRI 3-3
. Safety plans		GRI 3-3
. Measures taken to promote employment		GRI 3-3 GRI404-2
. Universal integration and accessibility for people with disabilities		GRI 3-3
. Policies against all types of discrimination and, where appropriate, diversity		GRI 3-3 GRI 406-1
. Protocols against sexual and gender-based harassment		GRI 3-3

Company information	5. Corporate governance	
- Company commitments to sustainable development	5.1. Company commitments to sustainable development	GRI 413-1 GRU 413-2
. Management		GRI 203-2 GRI 2-29 GRI 3-3 GRI 3-3
- Main impacts, risks and opportunities	5.2. Risk management	GRI 207-2 GRI 2-12
- Partnership or sponsorship actions	5.3. Ethics and integrity	GRI 2-28
. Information on respect for human rights	5.3.1. Disclosure on human rights	
. Management approach		GRI 3-3 GRI 3-3 GRI 2-24
. Main impacts, risks and opportunities		GRI 207-2 GRI 2-12
. 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 3-3
. Complaints about human rights violations		GRI 2-27
. Elimination of compulsory forced labour		Non-material
. The effective abolition of child labour		Non-material
. Information relating to the fight against corruption and bribery	5.3.2. Information relating to the fight against corruption and bribery	
. Management approach		GRI 3-3 GRI 3-3 GRI 205-2
. Main impacts, risks and opportunities		GRI 207-2 GRI 2-12
. Anti-corruption and bribery prevention measures		GRI 3-3
. Measures to combat money laundering		GRI 3-3
. Contributions to foundations and non-profit entities		GRI 3-3 GRI 415-1
- Consumer relationship management	5.4. Stakeholder relations	
. Complaint systems, complaints received and their resolution		GRI 2-26 GRI 3-3 GRI 418-1
. Consumer health and safety measures		GRI 3-3 GRI 416-1 GRI 3-3 GRI 308-1
. Subcontracting and suppliers		GRI 407-1 GRI 414-1 GRI 414-2 GRI 308-2
- Fiscal information and transparency	5.5. Tax Information	GRI201-4
Methodology of this report	5.6. Methodology of this report	