

STATEMENT OF
NON-FINANCIAL
INFORMATION

2023

SABA

1	Statement of non-financial information	5
2	Company information	6
2.1	What is Saba?	6
2.2	Business model.....	7
2.3	Structure: Shareholders	9
2.4	Activity and main figures.....	9
2.5	Materiality analysis	10
2.6	Risk management.....	12
3	Information on environmental issues	16
3.1	Saba Policy.....	16
3.2	Risks identified	19
3.3	Environmental management and performance.....	20
3.3.1	Climate Change: Emissions.....	20
3.3.2	Pollution	23
3.3.3	Waste management	24
3.3.4	Sustainable use of resources.....	26
3.3.5	Protecting biodiversity	29
4	Information on social matters.....	29
4.1	Staff	29
4.1.1	Saba Policy.....	30
4.1.2	Social management and performance	32
4.1.2.1	Employment	32
4.1.2.1.1	Employees by type of contract.....	33
4.1.2.1.2	Number of lay-offs	35
4.1.2.1.3	Average remuneration	36
4.1.2.1.4	Pay gap	36
4.1.2.1.5	Remuneration of jobs equal to or on average of the company	37
4.1.2.1.6	Average remuneration of Directors	38

4.1.2.1.7	Implementation of employee right to disconnect measures	38
4.1.2.1.8	Disabled employees	39
4.1.2.2	Work organisation.....	39
4.1.2.2.1	Organisation of work time	39
4.1.2.2.2	Number of hours of absenteeism	40
4.1.2.2.3	Measures to improve the work/life balance.....	41
4.1.2.3	Health and Safety	42
4.1.2.4	Social relationships.....	45
4.1.2.5	Training and development	46
4.1.2.6	Equality.....	49
4.1.2.7	Accessibility	50
4.1.3	Risk management.....	51
4.2	Relations with Customers and Consumers	52
4.2.1	Care and Control Centre (CCC).....	52
4.2.2	Continuous improvement of the digital offer	53
4.2.3	Commitment to social media (SM)	54
4.2.4	Customer satisfaction.....	55
4.2.5	Consumer health and safety	57
4.3	Community Relations and Social Action	58
5	Corporate governance	59
5.1	Company commitments to sustainable development.....	59
5.2	Governing bodies	61
5.3	Relationship with shareholders.....	61
5.4	Ethics and integrity.....	62
5.4.1	Information related to human rights	62
5.4.2	Information relating to the fight against corruption and bribery.....	64
5.4.2.1	Code of Ethics.....	64
5.4.2.2	Crime prevention	66
5.5	Subcontracting and suppliers.....	69
5.6	Subsidies received	71

5.7 Tax information 71
Methodology of this report..... 73

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.
- **Criteria 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.

For the purposes of this SNFI, the scope of reporting coincides with that of the consolidated financial statements and consolidated management report for the year ended 31 December 2023.

2 Company information

2.1 What is Saba?

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 2023, 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 2,176 people (2,017 people in 2022), and manages 1,079 car parks (950 in 2022), with a total of 356,000 spaces (333,379 in 2022) in 183 cities (179 in 2022).

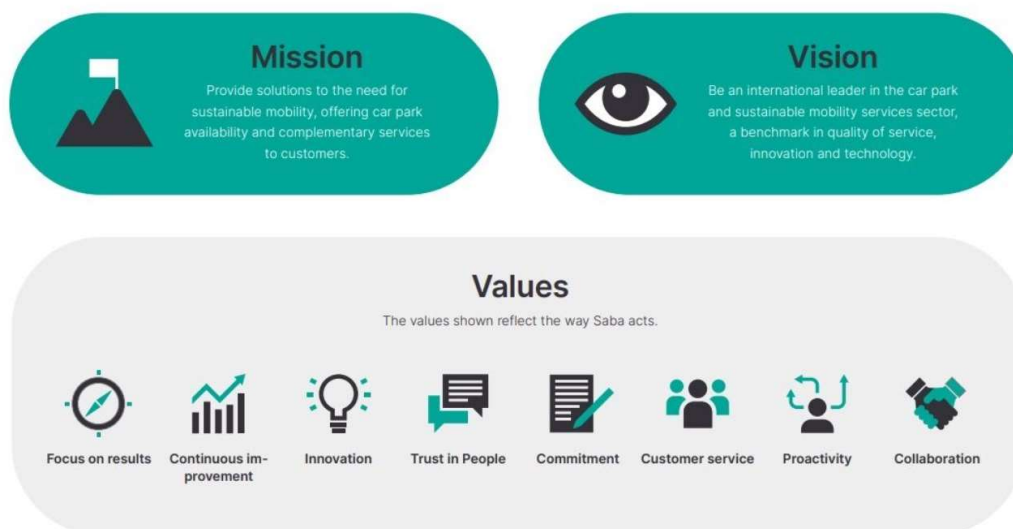
Parking is part of the solution to the challenges that cities face today: road congestion, CO₂ emissions, coexistence between modes of transport, over-saturation of public space, the rise of *e-commerce*, and other factors. They play an essential role in urban transportation and advance the development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

Saba, with more than 50 years of history, stands out for its lines of action: technological innovation, commercial transformation, service quality, operational efficiency, growth focus and commitment to sustainability.

Saba keeps the performance of its activity within the framework of the United Nations Sustainable Development Goals, reiterating the company's commitment to our local communities. Consequently, Saba works to make cities more inclusive, safe, resilient and sustainable (Goal 11, Sustainable Cities and Communities) and to adopt measures to combat climate change and its effects (Goal 13, Climate Action).

Mission, Vision and Values

Saba is inspired by and bases itself on its Mission, Vision and Values to establish the guiding principles for management throughout the Group.



2.2 Business model

Saba's business is materialised in diverse contract types (concession, ownership, lease, management) with an estimated average term of 18 years (19 years in 2022), including management contracts, which consolidate the company's future. With a focus on the long term, Saba aims to renew contracts and conclude new deals to extend the life of its contracts and thus have a solid basis for financing new investments.

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.

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.

In addition to optimisation, business operational efficiency, energy efficiency and expense management, there are other measures that allow the company to be positioned as a benchmark in the sector. In this regard, strengthening of the commercial activity is key, acting as a present and future pillar for optimising our revenue. It has to be understood that mobility is changing and so are the needs of Saba's customers. In this scenario, there are challenges in the areas of creating customer loyalty and adapting pay-as-you-park and permit products to the new reality of work, shopping and leisure.

Saba believes in working to develop breakthrough innovations and new business strategies involving smart services related to people and vehicle mobility. Saba has pioneered in the installation of OBEs in Spain (VIA T), also successfully launching this system in Chile (TAG), Italy (Telepass) and Portugal (Via Verde), and in charging via QR technology and the new Ticketless service, which links a number plate with a payment method. It has a website and App, already deployed in several countries, allowing the sale of 100% digital products, and in a permanent process of being updated to adapt to the constantly changing environment.

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'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, when the service of charging via the App started, Saba has been in the process of fitting its car parks with the electric charging system. At 31 December 2023, the electric charging system was available in 606 of the Group's parking spaces, 45% more than in the previous year. Regarding the offer of services in this chapter, Saba has semi-fast charging for pay-as-you-park customers in general and then linked charging for permit holders, using 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 that have sufficient electric power contracted.

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. In this area, Saba participates in a last-mile delivery project with the Geever company, based on a network of local mini-hubs, with night logistics and active and personal micro-mobility means (bicycles, scooters, hand carts, etc.).

2.3 Structure: Shareholders

Saba has a majority shareholder, CriteriaCaixa, holding 99.5%, along with a small percentage of minority shareholders.

2.4 Activity and main figures

2023 has seen consolidation of the full global recovery of mobility after some completely atypical years marked by the deep impact of the pandemic.

Removal of the restrictions imposed on mobility favoured the progressive recovery of the car parks activity. This recovery has continued throughout 2023, allowing the activity levels prior to the pandemic to be re-established.

In 2023, the activity of the car parks network as a whole, in terms of accumulated pay-as-you-park hours, reached 95% of the activity registered in 2019, while the permit holder portfolio exceeded that of 2019. Compared to 2022, there were increases of +6% in pay-as-you-park hours and of +3% in permit holders. The pace of recovery in the demand in different countries, types of centres and/or activity segments is heterogeneous due to various factors.

Regarding the main figures for 2023, operating income was €308 million, +13% higher than in 2022, while EBITDA stood at €144 million, also improving by +13% compared to 2022, and in both cases higher than the 2019 figures.

The company has invested €26 million in 2023, maintaining its efforts to increase the operational efficiency of the business and implement initiatives that allow Saba to become a leader in the sector, with particular focus on new support systems, new technologies and energy efficiency, in addition to new formulas and commercial initiatives, and on developing active contract management, focusing on growth.

2.5 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.

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

Based on surveys carried out in previous years with different stakeholders, 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, a number of aspects have been identified as particularly relevant for Saba Group:

In 2022, an internal survey was carried out among managers and a group of employees regarding the areas of Environment, Social and Governance. After completing the appropriate analysis, it was concluded that the Group's personnel confirmed the material ESG aspects initially raised in the survey, coinciding with the material aspects included in the Non-Financial Information Statement.

The following aspects most relevant to the Saba Group have been identified:

- 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; improvement of logistics in urban last-mile delivery
- Digitalisation and technological innovation applied to business
- Health and safety of staff
- Professional development and training, diversity and equal opportunities
- Social commitment
- Customer safety, relations and satisfaction
- Ethical behaviour and crime prevention

In the last quarter of 2023, external surveys were initiated among the rest of Saba's stakeholders, such as customers, suppliers, local corporations, media, shareholders, foundations, etc., in order to compare with the aspects they consider relevant to sustainability. The analysis of the responses obtained will continue throughout 2024.

Double materiality

In accordance with the guidelines of the technical group of the European Financial Reporting Advisory Group (EFRAG), the double materiality framework will allow sustainability issues to be identified and prioritised that are relevant both to Saba's impact on society and the environment, and to the financial value of the Group.

Double materiality seeks to integrate the financial and non-financial perspective in the sustainability strategy and report, i.e., to evaluate and prioritise sustainability issues according to:

- their impact materiality, that is, the degree to which they affect people and/or the environment.
- their financial materiality, i.e., the degree to which they influence the financial performance and value creation of the company.

Based on the relevant aspects identified in terms of sustainability, and taking into consideration the sector and the internal analysis, a first look at the impacts and financial materiality shows the most relevant factors in both areas to be the following: energy efficiency and installation of charging points for electric vehicles; sustainable urban mobility, with reduction of GHG emissions; digitalisation and cyber security; health and safety of customers and staff; and professional development and work flexibility.

The analysis will continue throughout 2024 to obtain the visual representation of the double materiality matrix from a global perspective.

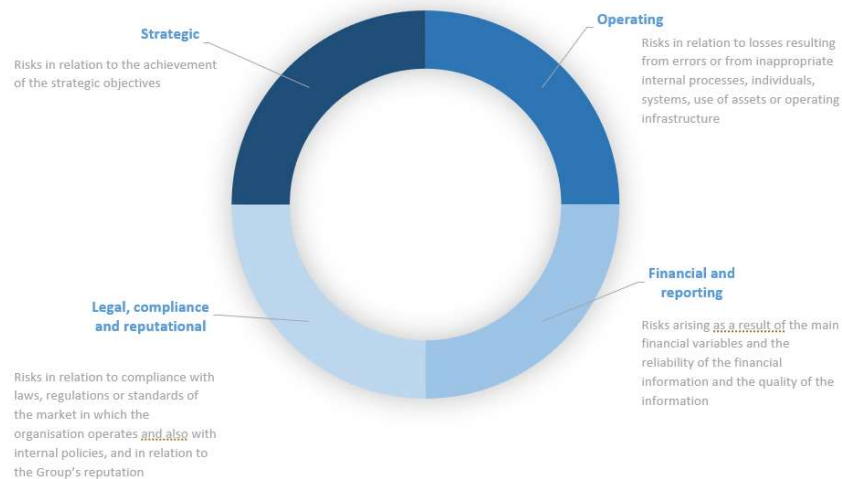
2.6 Risk management

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.

Risk identification comprises the following risk categories:



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

All control activities shall be properly documented and communicated and shall be 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 city administration and urban planning policy (new urban zoning zones, traffic restrictions in cities centres, etc.), as well as changes in people's mobility and traffic habits (new alternative transport services, electric cars, car sharing, etc.) and in the delivery of goods.

- **Competitiveness and efficiency:** risks threatening the sustainability of the business, taking into account the presence of competitors within the sector. It is also necessary to align the products offered and the Group's value proposition with the needs of customers in all countries, ensuring the desired levels of quality. Cost and management efficiency is also required as a further strategic element of the value proposition (products or services) offered to customers.
- **Time horizon of contracts:** Risks relating to the age of the concessions and the contracts included in the portfolio, or the Group's ability to replace them with new business opportunities that will ensure its 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 relating to the ability of the entire organisation to embrace the digital challenge and successfully adapt to the technological transformation of the current environment, which requires 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).

It also includes risks relating to the Group's ability to successfully communicate and implement the defined management model and to disseminate knowledge of the relevant issues across the organisation/countries.

- **Technological innovation:** risks relating to the development of proactive technological innovation in the medium and long term, all suitably aligned with the strategy and catering to the requirements of all Saba's departments.

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) and/or in telecommunications, 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 changes:** risks arising from changes in tariffs (inflation, contracts, operation) in businesses whose tariffs are indexed to price indices and with high margins.
- **Financial:** risk associated with loss of value due to financial fluctuations in exchange and interest rates. Exposure of expected cash flows and of the value of the company's assets and liabilities to fluctuations in market exchange rate and interest rate curves.

The most significant regulatory compliance and reputational legal risks are as follows:

- **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.

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.

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).

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:

a) 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 2023, Saba continued to hold ISO 14001:2015 Environment certification in Spain, Italy, Portugal, Chile and the United Kingdom and ISO 50001:2018 Energy Efficiency certification in Spain, Italy, Portugal and Chile.

b) 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.

c) 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.

d) 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, the Group's e-learning platform, provides access to training on raising awareness on environmental and climate change matters.

All workers who join Saba in Spain, Portugal and Andorra must complete environmental training as part of their training itinerary. In 2023, 374 hours have been invested in such training in these countries. Additionally, in the United Kingdom, 56.5 hours have been invested in environmental awareness training with the aim of exploring sustainability and its integration into our business, and offering an overview of climate change, its urgency and relevance for the business.

In 2023, Saba continued to implement awareness campaigns to promote more sustainable behaviour and respect for the environment, such as:

- World Environment Day: Redirecting mobility
- European Mobility Week: Redirecting mobility
- Small gestures, big changes: digitising access to our car parks (without tickets or ATMs thanks to the new app and web services); more than 600 electric charging points; tickets, receipts and advertising on paper with FSC certification; use of sustainable materials and reusable supports in promotional campaigns
- Behealthy, hydration is the key to summer: promotion of healthy habits that respect the planet, providing reusable water bottles to all employees.

e) Design of facilities

The Technical department designs the car parks and executes their construction, adaptations and renovations, incorporating improvements that affect energy performance, consumption savings and climate change by applying sustainability criteria. When conditions permit, projects include bicycle parking, electric charging stations and reinforcement with solar panels.

f) Monitoring the facilities

Saba has a dedicated services, supplies and energy efficiency section within the Technical department that promotes and implements various measures to ensure optimal management of resources, particularly 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) power
- 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

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

3.3.1 Climate Change¹: Emissions

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

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

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

In addition to use of the risk management tool, the management of climate change involves the measurement, control and monitoring of greenhouse gas emissions and of the operational plans developed to reduce them. 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.

¹ Actual data indicators from January to September and estimated data from October to December

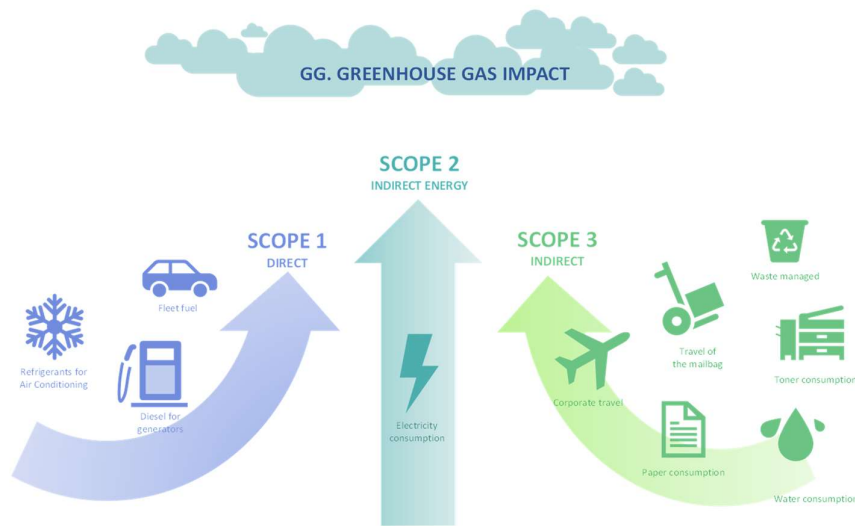
In the future, we will continue to uphold our intention to contribute to the fight against climate change by promoting new initiatives and striving to improve data collection and add more information for the calculation of the carbon footprint.

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

Year	Emissions (tCO ₂ eq)			
	Scope 1	Scope 2	Scope 3	TOTAL
2023	1,192	6,380	426	7,998
2022	1,255	7,175	256	8,686
	-5%	-11%	66%	-8%

² Geever activity data (consumption) is not included

Understanding the following types of emissions:



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

The result of the calculation of global emissions in 2023 is 7,998 tCO₂eq (8,686 tCO₂eq in 2022), a decrease of -8% on the previous year, continuing the trend already set in 2022 (-16%).

Scope 1 emissions were reduced by -5% as a result of the implementation of the policy of progressive replacement of conventional vehicles with more efficient, low-emission alternatives. In this context, Saba actively promotes the adoption of hybrid and electric vehicles in our corporate fleet. This means that diesel and gasoline consumption for fleet vehicles is down -21% and -18%, respectively, on the previous year.

The greatest environmental impact of Saba's business activity is that associated with energy consumption (Scope 2), which represented 80% of the Group's total emissions in 2023.

This value follows the Group's global trend, with a reduction of -798 tCo2eq in absolute value, its weight on global GHG emissions also being reduced. The Scope 2 emissions have decreased -11%, thanks to lower emission factors in Spain, Portugal and Chile in particular, countries whose renewable energy production reached all-time highs in 2023.

Regarding Scope 3 there is a significant increase on the previous year, mainly due to the increase in corporate travel. In any event, it should be noted that these emissions represent only 5% of our total carbon footprint.

The emissions intensity, understood as the ratio between total emissions and the number of parking spaces, was 27.83 kg Co2/space for 2023 (34.57 in 2022). These data represent a decrease of -19.5% on the previous year, determined both by the overall decrease in the Group's emissions (-8%), and by the increase in the perimeter considered (14%).

3.3.2 Pollution

Saba is working to provide cities with the infrastructure to enable new models of urban mobility. In 2023, 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.

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).

a) Sustainable mobility and emission reduction

Saba is strongly committed to sustainable mobility with the installation of parking spaces for electric vehicles available to customers, both for conventional charging and for fast charging — managed by Saba or other operators.

In 2023, 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.

The Group continues to work on providing areas and spaces for other types of electric vehicles,

such as bicycles, motorbikes and scooters.

b) Fleet vehicles

Saba also encourages the replacement of its own vehicle fleet with more efficient alternatives, including electric vehicles, whenever possible. In Spain, all new service vehicles are electric, and actions are promoted in the rest of the countries to encourage the reduction of fleet emissions.

c) Last mile delivery

Freight transport contributes significantly to traffic, congestion and pollutant emissions in cities. Decarbonising the logistics sector involves not only renewing and modernising fleets, but also transforming last-mile distribution. Aware of this, Saba remains firm in its strategy of converting parks into service hubs: participating in local delivery projects, installing charging stations for the bicycles, scooters and tricycles used for last mile delivery.

In 2023, the agreements with e-commerce companies for the installation of new lockers and the space dedicated to micro-distribution in Barcelona's car parks have been expanded.

3.3.3 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.

³ Actual data indicators from January to September and estimated data from October to December

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

Year	HAZARDOUS WASTE MANAGED								
	CER 150202 ABSORBENTS (kg)	CER 130502 SEPARATOR SLUDGE WATER/OILY SUBSTANCES	CER 160504 AEROSOLS (kg)	CER 080317 DISPOSED OF COMPONENTS AND EQUIPMENT (kg)	CER 140602 SOLVENTS USED (kg)	CER 200121 FLUORESCENTS (kg)	CER 200133 BATTERIES AND ACCUMULATORS (kg)	CER 080111 PAINTS, VARNISHES, INKS AND ADHESIVE RESIDUES	CER 150110 MIXED CHEMICAL WASTES
2022	330	11,000	20	110	19	1,575	970	181	8
2023	165	32,891	0	21	0	1,553	1,722	1,054	74

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 2023, there has been a general decrease in absorbent and fluorescent waste registered by Saba since the management and registration of this waste has been transferred to providers as part of their maintenance activity. In this way, Saba speeds up the management of waste, avoiding delays due to storage in our centres. Additionally, the provider may have greater synergies, resources and experience in waste storage, transportation and destruction.

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)
2022	30,334	12,496	310	1,761
2023	27,703	24,936	225	1,995

General reduction in the main type of non-hazardous waste in car parks, i.e., thrown-away papers or tickets. Saba's digitalisation process leads involves the implementation of new entry and payment systems in car parks, with a consequent reduction in the number of tickets.

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.

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.

The measures mentioned include the following:

- Installation of LEDs. More efficient and adjustable.
- Automatic programming of lighting that allows it to be optimised in periods of least activity
- Dynamic management of electric vehicle recharging, allowing optimisation of consumption and available power

⁴ Actual data indicators from January to September and estimated data from October to December

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

Country	ENERGY 2023					REFRIGERANTS 2023		WATER 2023	
	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	17,102,486	0	971	13,584	6,537	25	Miscellaneous	22,510	N/A
Italy	5,637,398	44,359	7,180	9,334	6,285	0		39,598	
Portugal	3,386,928	0	913	5,709	11,136	3		7,902	
Chile	2,011,352	0	1,010	0	144,071	0		10,637	
United Kingdom	1,476,295	8,632	0	17,144	41,430	0		433	
Germany	1,112,154	3	0	13,838	13,838	0		5,596	
Slovakia	181,207	0	0	0	14,450	0		527	
Czech Republic	65,417	1,259	0	6,424	10,398	0		134	
Total	30,973,237	54,253	10,074	66,033	248,145	28		Miscellaneous	

Country	ENERGY 2022					REFRIGERANTS 2022		WATER 2022	
	Consumo de electricidad (kWh)	Consumo de gas de calefacción (m3)	Consumo de gasoil C de los grupos electrógenos (l)	Consumo de gasolina de la flota (l)	Consumo de gasoil de la flota (l)	Consumo en kg	Tipos de refrigerante	Consumo agua suministrada (m3)	Consumo de agua reciclada o reutilizada
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	

The general reduction in electricity consumption, notable in all countries except Portugal and the United Kingdom, offsets the increase in electrified spaces. In total, consumption is down -1.5% on 2022. The efficiency plans are still in progress as part of the ISO 50001:2018 certification process.

There is a reduction in water consumption. With no leaks or notable faults, the decrease has occurred above all in Spain, where, in line with efficiency policies, all toilets have timer push buttons.

Regarding gas consumption, the increase corresponds mainly to the Villa Borghese car park in Rome, Italy, due to the increase in activity in the shopping gallery annexed to the car park.

In contrast, there has been a significant reduction in the diesel consumed by generator sets compared to what was recorded in 2022, mainly due to Trieste Terminal in Italy, where the amount used is down 4,000 litres thanks to the technological investment in the thermal installation, which does not use diesel as fuel.

The policies to replace fleet vehicles with more efficient and sustainable alternatives, for example with latest generation hybrid and electric motors, have caused a notable reduction in fuel consumption: 18% less in petrol vehicles and 21% less in diesel vehicles.

The changes in consumption and greenhouse gases and their impact on greenhouse gas emissions (Scope 2), per country compared to the previous year, are shown below:

Location	Energy saving	VARIACIÓN GASES EFECTO INVERNADERO		
		Change greenhouse gases	Units (CO2, SO, NO)	Method to obtain data
Spain	5%	-21%	CO2	Footprint C
Italy	-1%	6%	CO2	Footprint C
Portugal	8%	-13%	CO2	Footprint C
Chile	-4%	-14%	CO2	Footprint C
United Kingdom	4%	10%	CO2	Footprint C
Germany	-6%	5%	CO2	Footprint C
Slovakia	0%	0%	CO2	Footprint C
Czech Republic	-20%	-17%	CO2	Footprint C

**The percentages shown in the table refer to the change in Scope 2 emissions*

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

	Charging points	Recharge time	kWh delivered	Co2 avoided (Kg)
2022	418	195,049	817,833	611,839
2023	606	316,513	1,194,790	816,704
Change	45%	62%	46%	33%

The number of charging spaces has increased by 45% on the previous year, reflecting the Group's clear commitment to sustainable urban mobility. The installation of charging spaces for the first time in the Group's car parks in Italy and the United Kingdom, and the increase in operational chargers in Portugal, Spain and Chile are of particular note.

In terms of charging time, there was a 62% increase in charging operations compared to the previous year. This increase is in line with the increase in the number of operational chargers and also reflects the greater weight of recurring customers, especially in Spain, where we have greater experience and the service is more widely implemented.

In 2023, 1,194,790 kWh (817,833 kWh in 2022) were used for charging electric vehicles parked in our car parks, 46% more than in 2022, driven by an increase in the offer of charging and its greater use. The increase in Portugal and Chile should be noted. Portugal is a country with a culture well adapted to electric mobility, as is evident in the increase in the percentage of sales of plug-in electric vehicles (> 30%) and, therefore, an increase in their use. In Chile, the agreement with a company in the sector, dedicated to last mile delivery with electric vehicles, stands out. We should also mention the good reception in the United Kingdom in its first year of use.

The increase in kWh delivered contributes to the increase in KgCO₂ avoided: 33% higher than the previous year. This is thanks to the evident sustained support that Saba is offering to the development of electric vehicles in the urban environments 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 matters

4.1 Staff

Saba 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.

4.1.1 Saba Policy

One of Saba's main business commitments is to create value in a sustainable way, and, when meeting the challenges and opportunities that arise in our environment, always to review the circumstances, needs and expectations of our society, our customers and our employees. We base our strategy on transparent communication, ongoing dialogue and, of course, a cross-cutting perspective that allows us to be aware at all times of the needs and interests of our teams, thus allowing us to develop suitable policies. We organise our guidelines and action criteria in written global and specific policies, such as the Equality Policy and the Code of Ethics, aligned with the Group's corporate social responsibility criteria.

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.

Our organisational model has been designed to meet the goals of operational efficiency, continual innovation and growth, all 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, keeping our focus on adaptation to the environment and customer satisfaction.

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 empowered team, with a differential culture, guided by the purpose and values of the company, and driven by a talent development model that provides growth opportunities to accompany the organisation in its growth and achievement of its strategic objectives.

Saba continues to generate policies that ensure team commitment and enhance the performance of its employees. Along with them, Saba's transformation process is accompanied by different strategic initiatives in the field of people management, such as:

- Promote constant presence of the corporate culture in all areas of the company. The main pillars of our culture are collaboration and entrepreneurship, which revolve around the company's values and create differentiating identity markers.
- Development of the relationship model with employees: promoting a more accessible model and encouraging entrepreneurship, empowerment and responsibility in all employees. 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 2023, employees continued to be at the core of the company's strategy, 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.

4.1.2 Social management and performance

4.1.2.1 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:

	2023			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Spain	513	279	792	505	283	788
Italy	161	38	199	158	32	190
Chile	268	212	480	196	192	388
Portugal	86	43	129	88	38	126
United Kingdom	356	89	445	316	82	398
Germany	56	11	67	56	11	67
Slovakia	21	3	24	16	4	20
Czech Republic	26	7	33	26	8	34
Andorra	2	5	7	1	5	6
Total	1,489	687	2,176	1,362	655	2,017

The total number of male and female employees at 31 December 2023 is 2,176, compared to 2,017 at this date in the previous year. The increase in the number of people is largely explained by the increase in contracts, mainly in Chile and the United Kingdom.

In relation to gender distribution, the percentages of gender representation in the workforce are the same as in the previous year: 68% men and 32% women. It is worth noting that gender parity has improved in countries such as Italy, Portugal and Andorra. The Group is committed to equal opportunities and talent diversity, and, as indicated later, work is being done to implement measures in relation to equality.

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

	2023			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
<30 years	264	136	400	205	111	316
30-44 years	446	239	685	407	228	635
45-54 years	386	177	563	380	183	563
>55 years	393	135	528	370	133	503
Total	1,489	687	2,176	1,362	655	2,017

The distribution in the population pyramid is mainly concentrated in the 30 to 54 age group as a result of the stability of employment in the Group.

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

	2023			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	6	3	9	7	3	10
Middle management	74	40	114	72	36	108
Rest of staff	1,409	644	2,053	1,283	616	1,899
Total	1,489	687	2,176	1,362	655	2,017

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.

In relation to gender distribution by professional category, although the weighting between men and women stays the same, it is worth highlighting the increase in middle management resulting from promotions and incorporations of women.

4.1.2.1.1 Employees by type of contract

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

	2023	2022	Change
Permanent Contract	1,951	1,657	294
Temporary contract	225	360	(135)
Total	2,176	2,017	159

The Group has a significant percentage of personnel with permanent contracts, reflecting the stability of employment in Saba.

At year-end 2023, 90% of the workforce was on permanent contract, compared to 82% in 2022.

Compared to the previous year, there is an increase in permanent contracts, mainly due to internalising certain management positions in Chile, mostly with permanent contracts.

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

2023				2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Permanent contract:	1,151	502	1,654	1,118	483	1,601
Full time	1,022	416	1,438	978	388	1,366
Part-time work	129	87	216	141	95	235
Temporary contract:	151	76	227	124	65	188
Full time	108	56	164	81	40	121
Jornada a tiempo parcial	43	20	63	43	25	68
Total	1,302	578	1,881	1,242	548	1,790

For these purposes, contracts that provide for working 100% of the total working days are considered full-time, while the rest are considered to be part-time.

In general terms, the distribution percentages by gender, type of working day and contract stay the same; it is worth noting the decrease in the representation of women in temporary contracts, both full-time and part-time.

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

2023						2022					
	<30 years	30-44 years	45-54 years	>55 years	TOTAL	<30 years	30-44 years	45-54 years	>55 years	TOTAL	
Permanent contract:	183	510	503	458	1,654	131	496	515	459	1,601	
Full time	132	458	456	393	1,438	84	429	461	392	1,366	
Jornada a tiempo parcial	51	52	48	65	216	47	67	54	67	235	
Temporary contract:	92	88	27	20	227	59	71	32	26	188	
Full time	62	68	23	12	164	31	52	25	14	121	
Jornada a tiempo parcial	30	21	4	8	63	28	20	8	12	68	
Total	275	598	530	477	1,881	190	567	547	485	1,790	

The greater part of the Group's workforce has a permanent, full-time contract, and is aged 30 to 55 or over, a fact that helps to confirm Saba's commitment to a model of job stability. In relation to temporary contracts, there is a younger personnel profile.

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

	2023				2022			
	Management positions	Middle management	Resto de plantilla	TOTAL	Management positions	Middle management	Resto de plantilla	TOTAL
Permanent contract:	9	113	1,531	1,654	10	107	1,484	1,601
Full time	9	113	1,316	1,438	10	106	1,250	1,366
Jornada a tiempo parcial	0	0	215	216	0	1	234	235
Temporary contract:	0	0	227	227	0	1	188	188
Full time	0	0	164	164	0	1	120	121
Jornada a tiempo parcial	0	0	63	63	0	0	67	68
Total	9	113	1,758	1,881	10	108	1,672	1,790

To provide third parties with a homogeneous view of the scales and impacts of the activity in the area of personnel, tables are included with year-end workforce data and average annual contracts.

This is explained by the existence of different types of business and relationships during the year, i.e., the management of car parks under contracts of different duration and type, generally of a public service nature performed 24 hours a day, 365 days a year.

4.1.2.1.2 Number of lay-offs

The number of lay-offs by job category and gender is as follows:

	2023			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	0	0	0	0	0	0
Middle management	1	0	1	0	0	0
Resto de plantilla	62	29	91	58	25	83
Total	63	29	92	58	25	83

In 2023, the ending of contracts due to lay-off occurred mainly for objective reasons defined by the applicable legislation.

The number of lay-offs by job category and age is as follows:

	2023					2022				
	<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	1	1	0	0	0	0	0
Resto de plantilla	37	25	19	10	91	35	25	15	8	83
Total	37	25	19	11	92	35	25	15	8	83

Terminated contracts in 2023, as was the case in 2022, focused on jobs in the workforce classed as "Other".

4.1.2.1.3 Average remuneration

The average remuneration by gender and job category is as follows:

	2023			2022		
	Men	Women	TOTAL	Men	Women	TOTAL
Management positions	280,201	187,608	249,337	263,645	179,019	238,257
Middle management	99,434	80,724	92,869	93,869	75,996	87,912
Resto de plantilla	25,064	23,497	24,572	24,557	23,380	24,175
Total	29,788	27,546	29,080	29,450	26,985	28,649

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

Regarding average remunerations, there is no significant change, beyond the impact of inflation, in the average remuneration compared to the previous year.

The average remuneration by age and job category is as follows:

	2023					2022				
	<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	199,973	263,440	249,337	0	0	233,901	240,124	238,257
Middle management	96,280	58,867	97,103	116,077	92,869	70,381	55,255	92,754	113,630	87,912
Resto de plantilla	16,174	22,816	28,197	30,032	24,572	16,266	22,206	27,396	28,544	24,175
Total	16,374	24,186	39,135	37,527	29,080	16,608	23,507	35,345	35,210	28,649

4.1.2.1.4 Pay gap

Saba Group's general remuneration practices 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 with assigned levels, on which the total 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 7.5% in Saba companies in 2023 (8.4% in 2022).

4.1.2.1.5 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:

2023	Men			Women		
	Starting salary	Local minimum wage	Ratio (starting/local)	Starting salary	Salario mínimo local	Ratio (starting/local)
Spain	15,120	15,120	1.00	15,120	15,120	1.00
Italy *	21,818	-	-	21,818	-	-
Portugal	11,200	10,640	1.05	11,200	10,640	1.05
Chile	7,782	7,604	1.02	7,782	7,604	1.02
United Kingdom	24,917	24,918	1.00	24,917	24,918	1.00
Germany	25,056	25,056	1.00	25,056	25,056	1.00
Slovakia	15,064	8,400	1.79	15,064	8,400	1.79
Czech Republic	11,209	8,657	1.29	11,209	8,657	1.29
Andorra	16,800	15,434	1.09	16,800	15,434	1.09

**In 2023, personnel corresponding to the personnel of a new car park contract in Italy, initiated in the last quarter with specific previous conditions, are excluded.*

2022	Men			Women		
	Starting salary	Salario mínimo local	Ratio (starting/local)	Starting salary	Salario mínimo local	Ratio (starting/local)
Spain	14,000	14,000	1.00	14,000	14,000	1.00
Italy	21,845	-	-	21,845	-	-
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

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.

4.1.2.1.6 Average remuneration of Directors

In both 2023 and 2022, 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 2023 and 2022, broken down by gender and including social security contributions, if any, is as follows:

<i>(thousands of euros)</i>	2023		2022	
	People average	Remuneration total	People average	Remuneration total
Men	11.0	1,580	10.7	1,503
Women	4.0	160	3.7	147
	15.0	1,740	14.3	1,650

4.1.2.1.7 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 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 continues to be implemented in all Saba countries, as well as digital disconnection initiatives, to guarantee and respect 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 workers. To this end, the Saba Group is involved in defining guidelines for the proper use of these tools, with the aim of caring for the mental health of workers in our Group, improving their performance and avoiding cases of work stress.

4.1.2.1.8 Disabled employees

In 2023, the number of people with disabilities in Saba is 62 (58 in 2022). This represents 2.8% (2.9% in 2022) of Saba's total workforce. Personnel are understood to be disabled in accordance with the regulations in force in each country.

The Saba Group companies take into account the existing legal obligations to employ a number of workers with disabilities according to the requirements of each of the countries where this legal obligation exists.

Those employees who have any type of functional limitation in Spain and Andorra 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.

4.1.2.2 Work organisation

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

4.1.2.2.1 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 various initiatives aimed at making working time more flexible, in accordance with the needs of workers: improvement of breaks during the day; regulation of flexibility at the beginning and end of the day; flexible working hours in school holiday periods; and improvements regarding paid/unpaid leave and leave of absence from work.

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 2023, the Group has maintained the hybrid work model started in 2020 as a result of the Covid pandemic, combining teleworking with work in the offices, and adapting to the needs of the pandemic at each moment and in each territory. At the same time, Saba is working on a "SmartWork" model for the future that uses the best practises identified in recent years, applies globally to the entire Group and is adapted to the needs and legislation of each country.

4.1.2.2.2 Number of hours of absenteeism

The accumulated number hours of absenteeism in 2023 was 205,650 hours (207,507 hours in 2022), a similar trend to 2022 with a slight decrease, of less than 1%, concentrated in hours lost due to unjustified absences. Distribution by type of absenteeism:

- Common diseases account for 82.7% (84.8% in 2022)
- Unjustified absences account for 8.7% (6.5% in 2022)
- Paid leave accounts for 7.9% (8.02%)
- Medical visits account for 0.5% (0.62% in 2022)

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.

4.1.2.2.3 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 there are measures to allow Saba employees to work intensive hours during school holidays, which are included in the working day schedule.

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 in the Group's SmartWork model currently being developed.

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

	2023	2022
Number of workers entitled to parental leave	40	46
Number of employees who have taken parental leave	40	46
Number of employees who returned to work during the reporting period after parental leave ended	29	29
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	27	22
Return to work and retention rates of staff who took parental leave	72.5	63.0

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

4.1.2.3 Health and Safety

At Saba we see health and safety management as a key factor in business responsibility and leadership. Our objective is to perform all of the Group's activities while preserving the integrity of people and avoiding any damage to surroundings and the environment, as well as ensuring a healthy and safe workplace from both a physical and emotional point of view.

Our actions go beyond compliance with legal obligations and other requirements. We promote continuous improvement in working conditions and in the management of safety, health and well-being, applied not only to the company's employees, but also to suppliers, collaborating companies and other stakeholders. All of this has the aim of avoiding and preventing accidents and damage to health, providing a safe and healthy environment, and promoting their health and well-being.

This commitment is reflected in the fact that Saba holds ISO 45001 Health and Safety certification in Spain, Portugal, Italy, Chile and the United Kingdom. This means that prevention is encouraged in a process-based system with the value of continuous improvement.

Saba also regularly reviews and adopts all health and safety measures and promotes early evaluation of potential unwanted repercussions, regardless of whether they involve its own employees or third-party contractors, as well as other stakeholders, thus reducing hazards and mitigating risks at its facilities.

Our commitment to health and safety is a reflection of the commitment of the CEO and the management team, with the focus on governance and direct involvement of Senior Management, enhancing their leadership in health and safety and well-being.

For the purposes of continuous improvement of the health and safety management system, Saba sets its objectives in the evaluation framework established by senior and middle management, and so uses occupational risk prevention indicators.

The objectives are aligned with three of the Sustainable Development Goals (3. Health and well-being; 5. Gender equality; and 8. Decent work and economic growth) and are materialised in eight commitments that govern all our actions and reinforce the social variable in our sustainability model.

- Proactive risk management in all our activities, incorporating consideration of this in decision making, in all change processes and throughout the entire life cycle of operations.

- Comply with legal requirements in force throughout the territory and with regulations established internally, which are prepared taking into account legislative trends and international standards, as well as other commitments that the organisation undertakes with its stakeholders.
- Ensure that health and safety are a non-delegable individual responsibility, led by senior management as a visible collective commitment, and proactively assumed and incorporated by the entire organisation, as well as by suppliers and collaborating companies.
- Establish safety and health as an individual responsibility that is a requirement in the employment of workers, as well as in the activity of its collaborating companies.
- Work to ensure a risk-free work environment, incorporating occupational risk prevention and actions to protect and promote health and well-being into company management.
- Establish organisational learning and continuous improvement as a driver of a culture of safety, with continuous training, analysis of accidents and incidents, dissemination of lessons learned, and health education and health promotion.
- Incorporate stringent health and safety criteria, both in business processes and new projects, activities, facilities, products and services, as well as in the selection and evaluation of suppliers and collaborating companies, where compliance is a condition for starting or continuing their activity.
- Provide the necessary resources and means to enable compliance with the safety standards established at any given time, and ensure the use of collective and individual protection measures and of the applicable operational procedures.

To meet its objectives, Saba proactively encourages consultation with, and the participation of, workers and their representatives, especially in matters of health and safety at work, maintaining various communication channels open to all stakeholders.

For management of the entire prevention system, Spain, Portugal, Italy and Chile share the 6Conecta tool, into which more processes are being entered and digitalised every year.

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

	2023			2022		
	Men	Women	Total	Men	Women	Total
Accidents in the workplace	55	28	83	57	22	79
Occupational illnesses	-	-	-	-	-	-
Frequency index	7.07	5.32	6.54	12.03	2.00	9.02
Severity index	0.15	0.06	0.12	0.11	0.05	0.09

**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.

Within the section on work accidents, all types of accidents are taken into account: with or without sick leave; while commuting; on assignment 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.

The total absolute number of accidents in 2023 was 4 higher than in 2022, reaching a total of 83. The increase largely occurs in Chile and the United Kingdom.

It should be noted that, just as the absolute number of accidents has increased, the number of accidents in the workplace resulting in sick leave (those that are used in the calculation of accident rates) has decreased by 6 accidents compared to the year 2022. This directly impacts the frequency index, which is down from 9.02 in 2022 to 6.54 in 2023.

The severity index is linked to the days lost due to accidents. In this case, the accidents occurring in 2023 have been more serious than in 2022 as they have had a longer recovery time. Consequently, the rates are slightly higher in 2023.

4.1.2.4 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.

The labour relations system in Spain establishes different types of labour representation in companies: union representation through Company Committees or through Personnel Delegates. 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.

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:

	2023	2022
Spain	100%	100%
Italy	100%	100%
Chile	46%	41%
Portugal	100%	100%

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:

2023				2022			
No. of committees	Total workforce	Employees included	% of total workforce	No. of committees	Total workforce	Employees included	% s/ plantilla total
36	2,176	1,624	74.63%	34	2,017	983	48.74%

The increase in the number of committees compared to 2022 corresponds to Italy, responding to the applicable regulations, and to the United Kingdom, as a measure in response to the increase in accidents in 2023. As result, the number of people included in the committees increases.

In Spain, the role of Occupational Risk Prevention (ORP) facilitator has been created in centres not attached to a health and safety committee. The new role has been created to expand the representation of workers in ORP matters.

4.1.2.5 Training and development

Saba's progress as a group depends on the capacity of its main asset, the human team, and on its organisational structure, designed to meet the commitments made to its stakeholders. In this regard, we manage the knowledge of the people who make up the Group and continually detect new needs related to capabilities, skills and knowledge.

At Saba, 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 so that they can accompany the business in its growth.

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

- Provide employees with the knowledge and skills they need at each level of their professional career.
- Maintain their capabilities and skills at all professional levels and in all the functions they perform.
- Meet the demands that arise in the projects they take part in and respond to changes and unforeseen events that arise during their execution.
- 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 following table shows the training hours per professional category compared to the previous year:

2023				2022			
Management positions	Middle management	Resto de plantilla	TOTAL	Management positions	Middle management	Resto de plantilla	TOTAL
624	1,742	22,499	24,865	401	1,462	19,589	21,452

The increase in training hours in 2023 corresponds mainly to training for new projects implemented internationally, as well training carried out at Campus Saba.

4.1.2.6 Equality

Saba Group 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 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 the company's objectives.

In this regard, this year the Group's Management has communicated to all international staff its commitment to equal opportunities for women and men, as well as diversity and inclusion. The Group promotes the principles of equality, awareness and development of people, which are applied to the selection and job promotion processes, staff training, access to information, risk prevention and occupational health, the area of remuneration, labour relations and communication.

It should be noted that all the measures and initiatives on equality, diversity and co-responsibility adopted in Saba seek to promote a culture of equality and co-responsibility within the organisation. Training plays a vital role in taking us beyond simple compliance with the law and to facilitate integration of this culture in all aspects of our lives so that positive attitudes are adopted towards gender equality, respect for diversity and the promotion of co-responsibility.

The fundamental pillars underpinning our culture of equality are as follows:

- a commitment to effective equality in access to employment and in the workplace
- promotion of positive behaviours to make equality effective
- transparency in the company culture and in the adaptation of decisions related to it
- the participation of all members of the organisation to achieve the common objective.

This year we have continued to promote a Group Equality Plan, mainly focusing on Spain with the preparation of the Equality Plan for Saba Aparcamientos and the rest of the companies under its scope. This Plan has been negotiated and agreed with the most representative unions in the sector at state level and with the workers' committees, which have participated throughout the process with voice, but no vote, as established by the applicable regulations. The participation of workers' representatives ensures the inclusion of multiple perspectives in the actions included in the plan. A joint monitoring committee has been set up to evaluate and assess the actions implemented and the evolution of equal opportunities in the Saba Group.

The negotiated actions respond to the strategic line of communication, information, training and awareness raising for the workforce in the first year, to achieve teaching with impact that ensures awareness and mainstreaming.

The Equality Plan has a total of 54 positive actions within a time frame set in the Plan's active schedule of 2 years, reserving a space to prepare the gender impact report halfway through the Plan's implementation and on its completion. The Plan's positive actions are grouped into the following areas of intervention: company culture, communication and awareness raising; selection; female under-representation; training; job promotion; job classification; work-life balance and co-responsibility in the rights of personal, family and work life; remuneration and remuneration audit; prevention of sexual and gender-based harassment; inclusive, non-sexist communication; support for female workers who are victims of gender violence and, finally, occupational health.

Saba has introduced the role of the Equality Agent in Spain, a person who, thanks to their expert knowledge on equality, acts as a guarantor of effective equality between men and women in the workspace. With the incorporation of this role, the company has taken another step in its commitment to promoting a work environment where people are treated with respect and dignity, seeking the professional development of the workforce and guaranteeing equal opportunities in its selection, promotion and training processes, offering a work environment free of any discrimination.

4.1.2.7 Accessibility

In order to facilitate non-discriminatory, independent and safe access to and use of our car parks by people with special needs, the Group has a commitment 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 with special needs must go, so that he/she can make proper and comfortable use of them. In this context, Saba is committed to the following measures:

- Adequately sized parking spaces arranged, where possible, at the closest point to pedestrian lift access.
- Hygienic toilets of sufficient dimensions to guarantee their accessibility, with support bars and other elements positioned suitably to facilitate their use: appropriate height and layout of equipment that is adapted, practical and easy to operate, as well as correct signage.
- Collection management points designed to ensure accessibility.
- Call points with an intercom system by means of an accessible mechanism, with a sign indicating its function.

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

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

4.1.3 Risk management

The risks in this area are included in Saba's risk map. See section 2.6.

4.2 Relations with Customers and Consumers

Saba continues to work in different areas to optimise the Saba Customer Experience: improving Saba's digital offer; strengthening the relationship and communication with customers; and monitoring their degree of satisfaction with our service to continue improving.

4.2.1 Care and Control Centre (CCC)

Saba Group is a leader in customer service, with a true Customer Centric vocation. Here, our Care and Control Centre (CCC) provides a cross-cutting response to the company'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 2023, 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 2023, Saba received a total of 207,472 requests (221,959 applications in 2022) through its different communication channels in Spain, Italy, Portugal, Chile and the United Kingdom. The most significant category corresponds to commercial activity and customer service, with 179,506 requests (196,312 in 2022). Additionally, 8,068 requests were registered corresponding to complaints and claims (6,516 requests in 2022), all of them resolved.

The CCC answered 2,296,222 intercom calls (1,993,514 in 2022) from the car parks in Spain, Italy and Portugal. The number of calls answered represents an average of about 6,400 per day (5,462 per day in 2022), resolving all types of incidents and operating remotely, seven days a week, 365 days a year. The increase in the number of Intercom calls is partly due to an increase in the perimeter of connected car parks, but above all it is due to the recovery of activity in the car parks.

In addition, the CCC handled 19,898 requests (19,131 in 2022) by email in Spain concerning products. The increase compared to the previous year is due to the increase in activity. The CCC not only improves the level of customer service but it is now also a real Customer Care centre with a sales mission.

In 2023, the quality improvement of the CCC initiated in 2022 has been consolidated in the form of two major milestones:

- Obtaining CCC data in the Digital Management Report (DMR). 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.
- 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.

With the aim of improving our customer experience, Saba has started a process of transforming customer service in Spain through the Customer Success project. This will allow us to improve response times to our customers, offer a personalised response and understand their opinion (Customer Voice) of our service.

Additionally, within the continuous improvement cycle to improve the satisfaction of our customers, Saba has launched the Customer Care Committee with the purpose of allowing the Operations, Marketing, Commercial and Customer Service areas to work jointly.

4.2.2 Continuous improvement of the digital offer

In 2023, Saba has continued to improve e-commerce by optimising its positioning, Search Engine Marketing (SEM) and digital marketing strategies. Additionally, the outstanding and ever increasing contribution of apps, in terms of traffic and transactions, has been confirmed. Thanks to this process of continuous improvement, Saba has achieved record sales figures in all countries in 2023. Additionally, reselling agreements with the most important companies in the sector have allowed it to reach a greater number of customers.

Saba continues to implement measures to improve the customer experience, such as the digitalisation of access for e-commerce customers in Saba car parks in Rome, Verona and Mestre, as well as the use of pop-up tools and various technical improvements.

During the year, steady progress has been made in digital web and app projects. These projects will improve the customer experience, with an open, clear and consistent architecture, optimised flows (UX), and an updated “Look & Feel” (UI).

Finally, in 2023, at Saba we have implemented improvements in our tools to provide more accurate and updated information on the location of our car parks on all digital maps in the Group's countries.

4.2.3 Commitment to social media (SM)

Again this year, we have sought to provide the Saba community with relevant content through our own communication channels, interacting with the customer and generating a high degree of commitment:

- In social media, Saba's LinkedIn continues to grow, thanks, in part, to the publication of global news, generated in the Group's different countries. The Instagram profile, created in 2022, has been consolidated, with original and quality content that is highly valued by the audience, as demonstrated by the success of the giveaways, with high engagement ratios, and the growth in the number of followers (4,000 at the end of the year). Saba has maintained its large community of fans on Facebook, the largest in the sector in Europe (>18K), and we make use of the profile on "X" (formerly "Twitter") for operational notices.
- The "Wikidriver" blog continues to be liked by the audience and contributes a significant percentage of traffic to the e-commerce website.
- The email Marketing channel works well in the 4 countries – Spain, Portugal, Italy and Chile – where it is implemented, sending between 1 and 3 Newsletters per month and generating more and more conversions.

	SPAIN	ITALY	PORTUGAL	CHILE
No. EMAILS	24	11	12	9
OPEN RATE	41,5%	46,91%	31,30%	29,32%
Database (GDPR)	116.439	32.764	12.919	244.467

- We use Social Listening in Spain, Italy, Portugal, Germany, the United Kingdom and Chile to know about the sector's degree of maturity and the general perception of Saba in social media in the different countries

In 2023, Saba has placed special emphasis on communicating its values through campaigns carried out in all the countries where it operates. These campaigns help spread Saba's values with corporate content in combined online and offline actions. We should call special attention to the campaign on 8 March, Women's Day, featuring prominent women from different countries and all the women in Saba, to World Environment Day, when we launched the new

slogan “Redirecting mobility”, to European Mobility Week, and to the “We reserve parking for Santa” Christmas campaign.

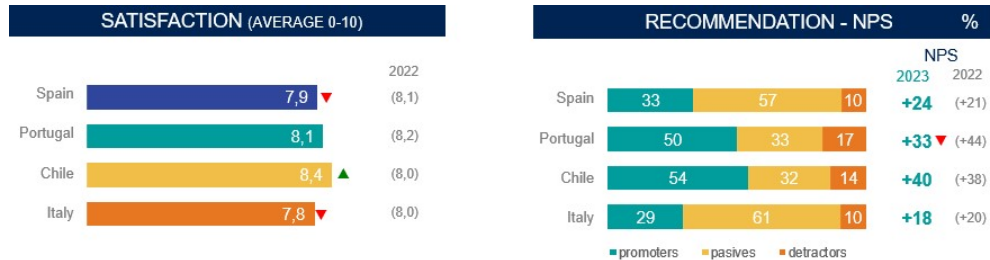
Another big highlight is the successful collaboration of the Villa Borghese car park, in Rome, with the “Christmas World” initiative, both in the 2022 and 2023 Christmas holidays. This event has become the largest of its kind in Europe.

Technology is applied to exterior offline elements to contribute to decontaminating the air by eliminating NoX particles, as part of Saba's commitment to the environment.

4.2.4 Customer satisfaction

Saba seeks to know at all times the degree of customer satisfaction with our service. To this end, we carry out a series of studies and analyses at global level:

- **Face-to-face satisfaction:** This is the annual satisfaction survey carried out in person in car parks to measure the customer perception of our services and their experience. The results are as follows:



The main indicators remain very similar to the previous year, with a slight decrease in Spain and Italy. We should highlight the significant improvement in Chile's general satisfaction indicator.

- **Mystery Shopping studies:**

In 2023, the face-to-face Mystery Shopping studies and the online Mystery customer service have continued. These studies have been carried out in all countries, including, for the first time, the United Kingdom. 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.

- Mystery face-to-face:

Valuation ratio - Mystery Shopping-Parking								
	Spain	Italy	Portugal	Chile	Germany	Slovakia	Andorra	United Kingdom
2023	87.37%	86.42%	86.12%	83.27%	93.31%	88.75%	95.25%	91.71%
2022	87.67%	82.70%	88.99%	77.61%	96.50%	48.00%	-	-

The United Kingdom results show an excellent level of service to their customers. The United Kingdom, Germany and Andorra all obtained scores above 90.

- Mystery online Customer Service. Email is analysed in all countries as the main communication channel for customers, with the analysis depending on the country's telephone and social media networks.

Valuation ratio - Mystery Shopping - Customer service									
		Spain	Italy	Portugal	Chile	Germany	Slovakia	Czech Republic	United Kingdom
2023	E-mail	75.07%	60.33%	79.80%	68.90%	66.53%	72.50%	91.10%	96.67%
	Phone	-	-	70.00%	23.00%	55.93%	71.65%	60.50%	83.43%
	SM	36.68%	12.50%	-	-	-	-	-	96.67%
2022	E-mail	59.75%	75.57%	83.63%	66.40%	45.77%	46.70%	54.40%	-
	Phone	-	-	47.77%	49.50%	66.83%	56.70%	28.75%	-
	SM	62.26%	-	-	-	-	-	-	-

Once again, the United Kingdom stands out with the best results in the three channels analysed. There has been a notable improvement in email customer service in Spain, Germany, Slovakia and the Czech Republic, countries with lower results the previous year.

Saba also carries out specific monitoring work to read, analyse and respond to the reviews that customers leave in Google Maps, obtaining notable results as ratings:

	2023	2022
Spain	3.3	3.4
Andorra	3.7	-
Italy	3.9	4.0
Portugal	3.5	3.3
Chile	3.6	3.8
UK	3.3	3.3
Germany	3.6	3.4
Slovakia	3.1	3.8

4.2.5 Consumer health and safety

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

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

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

Finally, regarding the health of consumers/customers, the cleaning service and waste management are carried out in way that meets the ethical and health criteria essential for all public spaces.

4.3 Community Relations and Social Action

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.

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

Saba always carries out its social action within the territories where it operates, with a view to permanent, long term involvement, mostly with local actions linked to cities and to improving people's conditions. The company also maintains institutional agreements with different organisations, foundations and associations in all the countries where it operates.

Action criteria

1. Unprotected population

Initiatives are identified to support disadvantaged groups, mainly children or families with young children.

2. Health

Support for leading hospital projects or actions that have medical research as their purpose. Mostly aimed at children.

3. Climate change

Collaborations with organisations that pursue this objective, for example, through education and teaching for children and young people.

4. Sector associations

Saba's participation in those organisations allows it to have a presence and a voice on issues relevant to the business.

5. Cities and mobility

Identification of projects with returns for the development of Saba's activity and support for historical organisations.

In 2023, Saba contributed a total of €338 thousand (€393 thousand in 2022), broken down, in line with the above-mentioned criteria, as follows: association fees - €169 thousand (€145 thousand in 2022); sponsorships - €96 thousand (€125 thousand in 2022); collaboration agreements - €73 thousand (€123 thousand in 2022). Additionally, Saba contributed €105 thousand (€98 thousand in 2022) to non-profit foundations and associations to support social projects with links to the territory.

5 Corporate governance

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 2023, Saba has reiterated its support for projects such as the UN Global Compact. 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 Governing bodies

President

[Salvador Alemany Mas](#) — Date of appointment 2011/12/14 ²

Chief Executive Officer

[Josep Martínez Vila](#) — Date of appointment 2011/12/14 ²

Members

[Marcelino Armenter Vidal](#)¹ — Date of appointment 2019/10/31

[José Manuel Basáñez Villaluenga](#) — Date of appointment 2011/12/14 ²

[Xavier Brossa Galofré](#) — Date of appointment 2022/05/04

[Óscar Valentín Carpio Garijo](#) — Date of appointment 2017/05/31 ³

[Estefanía Collados López De María](#) — Date of appointment 2012/09/26 ⁴

[Adolfo Feijóo Rey](#) — Date of appointment 2019/10/31 ⁵

[Alejandro García-Bragado Dalmau](#) — Date of appointment 2018/06/12

[Juan José López Burniol](#) — Date of appointment 2018/09/14

[Maria Dolores Llobet María](#) — Date of appointment 2011/12/14 ²

[José María Mas Millet](#) — Date of appointment 2018/09/14

[Inmaculada Riera Reñé](#) — Date of appointment 2022/05/04

[Elena Salgado Méndez](#) — Date of appointment 2020/06/22

[Joseph Zacharioudakis](#) — Date of appointment 2020/06/22

Secretary (non-Board Member)

[Carlota Masdeu Toffoli](#) — Date of appointment 2018/09/14

Non-Executive Vice-Secretary

[Rosa María Ibáñez](#) — Date of appointment 2023/03/22

¹ Marcelino Armenter Vidal retired from the Board after December 31st, 2023.

² Date of reappointment 2018/06/12

³ Date of reappointment 2023/05/03

⁴ Date of reappointment 2019/05/08

⁵ Date of reappointment 2020/06/22

5.3 Relationship with shareholders

Saba has a space open to all shareholders to provide information on the most significant aspects of the company and the Group through the Shareholder Office.

During the year, several queries are answered and the General Shareholders' Meeting is held at least once a year. The period of greatest activity in the Shareholder's Office occurs between the date when the Meeting is called and the date when it is held, during which time queries are answered and any issues related to the event are resolved.

In 2023, the Shareholders' Office responded to 250 queries, a similar number to 2022, 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).

5.4 Ethics and integrity

5.4.1 Information related to 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 web page: <http://sabagroup.com/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 to 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 regard, different protocols have been put in place in order to ensure the correct application of the commitment to respect workers' rights, seeking to prevent 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 2023, Saba communicated to all Group employees the Management's commitment to equal opportunities and non-discrimination. This model of commitment is reflected in the definition and development of policies that include equal treatment and equal opportunities for women and men without direct or indirect discrimination on the basis of gender, and in the promotion and support of projects and initiatives, which will be constantly reviewed, aimed at gender equality to achieve real equality within our organisation and, by extension, in society as a whole.

5.4.2 Information relating to the fight against corruption and bribery

5.4.2.1 Code of Ethics

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.

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.

Saba includes training in the Code of Ethics as part of the mandatory itinerary for all Group employees, along with an awareness raising video available on the intranet with the basic concepts, and the specific actions governed by the legislation of the countries in which we operate. In 2023, a total of 250 hours of training related to the Code of Ethics were imparted. The training in Spain and Portugal is carried out on the Campus Saba platform, while in the rest of the countries training is carried out during the incorporation of personnel or ad hoc.

In implementation of the principles of the Code of Ethics, Saba has approved a Policy on Prevention of Corruption and on Relations with Public Authorities and Third Parties that establishes the principle of Zero Tolerance for Corruption both in relations with public authorities and in private business relations.

It has also approved the regulations that establish the criteria that both the companies forming the Saba Group and their employees must meet when dealing with the public and private sectors.

In compliance with the requirements of Law 2/2023 20 February, on the protection of whistleblowers who report regulatory infractions and on the fight against corruption, the Board of Directors of Saba Infraestructuras, S.A. has approved the System Management Policy regarding the internal system for information and complaints received (the complaints channel policy), and has modified the Code of Ethics of Saba Infraestructuras, S.A. to reflect the adaptation of the complaints channel to the new Law 2/2023. The Board of Directors of the subsidiary BAMSA (Barcelona d'Aparcaments Municipals, S.A.) has also approved the Management Policy regarding the internal system for information and complaints received (the complaints channel policy), modifying the Code of Ethics accordingly.

5.4.2.2 Crime prevention

All sensitive conduct in Saba's business activity that could lead to a risk of a criminal act (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 the case of Spain, the model for the prevention of criminal and corruption risks ("the Prevention Model") is set out in the following:

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.

In the case of Italy, Portugal and Chile, the crime prevention model is set out in a similar way to that described for Spain. The rest of the Group's countries also have controls established to prevent criminal acts.

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. Four regular meetings were held in 2023 (three in 2022) and two extraordinary meetings.

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 17 March 2023, the corresponding report was submitted to the Board of Directors, where no relevant 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, 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.

In the case of Italy, Portugal and Chile, the structure of the crime prevention model is set out in a similar way to that described for Spain. The rest of countries where the Group operates also have people responsible for verifying that no crimes are committed and for reporting if any do occur.

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

Spain, Portugal, Italy and Germany have ethical communication channels that guarantee anonymity and comply with the provisions of European Directive 2019/1937 of 23 October 2019 on the protection of whistleblowers who raise breaches of European Union Law and its transpositions into national legislation. The United Kingdom and Chile, although they are not legally obliged, also have these communication channels. In the case of the United Kingdom, this channel also guarantees anonymity.

In the course of 2023, 11 communications were received on the platform through the Ethical Channel in Spain, 7 of which correspond to issues regarding car park operations and were referred to the customer care channels. Additionally, a communication was received outside the Ethical Channel. In Portugal, one communication has been received in the Ethical Channel, which has also been referred to the customer care channels, and one communication outside the Ethical Channel. The rest of the countries have not received communications.

Of the communications received, four had indications of conduct contrary to the company's code of ethics in the area of the treatment of personnel in the work environment. After carrying out investigations in accordance with the Whistleblowing Channel Policy, the company has adopted disciplinary measures on two of the communications, one of them being a disciplinary dismissal. The rest of the communications were processed and closed.

None of the communications referred to issues related to corruption or money laundering.

In 2022, one communication was received.

Since 2018, Saba has been a member of the Spanish Compliance Association (ASCOM), a non-profit professional society that brings together compliance professionals in Spain to create a common space where its members can debate.

It should also be noted that, 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.

5.5 Subcontracting and suppliers

Saba's purchasing activity is regulated throughout the Group by the Saba Purchasing Model. 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, among other things, information on environmental and occupational health and safety issues. Taking account of the information requested for the approval of suppliers and the types of Saba suppliers, it has not been considered necessary to carry out supplier audits in 2023.

The cross-cutting Supplier Approval and Evaluation process included in the Saba Group Purchasing Model requires the collection and analysis of information from SABA suppliers. In addition, the Internal Audit area includes Saba's Purchasing Process in its review cycles.

SABA has ISO 9001:2015 certification in the companies in Spain, Italy, Portugal, Chile and the United Kingdom. This certification includes the evaluation of suppliers. Specifically, ISO 9001:2015 establishes in point 8.4 "Control of processes, products and services supplied externally":

“The organisation shall ensure that externally supplied processes, products and services conform to requirements. (...) The organisation must determine and apply criteria for the evaluation, selection, performance monitoring and re-evaluation of external suppliers, based on their ability to provide processes or products and services in accordance with requirements. The organisation must retain documented information of these activities and any necessary actions arising from the evaluations.”

In 2023, Saba has implemented SAP Ariba in the purchasing area, thus consolidating the continuous supervision and evaluation of suppliers in a homogeneous manner in Spain, Italy, Portugal, Chile and the United Kingdom.

5.6 Subsidies received

In 2023, Saba has received €305 thousand (€182 thousand in 2022) as aid or compensation, basically related to the increase in energy costs and to promote hiring.

5.7 Tax information

The contribution of countries included in the perimeter of consolidation, under IFRS regulations, to consolidated income before taxes for the years 2023 and 2022, as an approximation of the profit obtained by each country, is as follows:

Figures in thousands of euros

	2023	2022
Italy	7,553	6,357
Portugal	3,056	3,473
Spain	2,341	5,887
Chile	985	925
Andorra	129	128
Slovakia	149	83
Czech Republic	(109)	(231)
Germany	(2,690)	(2,501)
United Kingdom	(9,296)	(11,049)
	2,117	3,072

The general corporate income tax rate in the various countries in which the Group operates is as follows:

	2023	2022
Spain	25%	25%
Italy (*)	24%	24%
Portugal	22.5%	22.5%
Chile	27%	27%
Andorra	10%	10%
United Kingdom	25%	19%
Germany (**)	30-33%	30-33%
Slovakia	21%	21%
Czech Republic	19%	19%

() To be applied in conjunction with IRAP up to an additional 5.2% on a specific basis*

*(**) Includes tax at 15%, solidarity surcharge of 5.5% and trade tax of between 7% and 20% on specific calculation bases*

Regarding Income Tax for the year 2023, including taxes of a similar nature, the estimate of the tax burden in each country payable to the corresponding Public Authorities is as follows:

Figures in thousands of euros

	Instalment
	2023
Spain	2,264
Italy	1,841
Portugal	532
Chile	119
Slovakia	99
Andorra	14
Germany	-
Czech Republic	-
United Kingdom	-
	4,869

- (1) The resulting tax burden is determined by the individual aggregate position of each Group company, mainly based on local accounting standards, after considering permanent and/or temporary differences and including the offsetting of tax losses.
- (2) In Germany, the Czech Republic and the United Kingdom, no taxable economic profit has been generated in 2023.

In this regard, in 2023, payments corresponding to this obligation have already been made for an amount of €5,662 thousand.

Regarding 2022 corporate income tax, the estimated net tax charge at the end of the year for corporate income tax for 2022 was €1,192 thousand.

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 Company information	
. 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
. Materiality analysis		
. Key impacts, risks and opportunities		GRI 207-2
Information on environmental issues	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		GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4
. 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
. Pollution	3.3.2 Pollution	
. 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 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 303-5
. Consumption of raw materials and measures adopted to improve the efficiency of their use;		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

Información sobre cuestiones sociales y relativas al personal	4. Information on social matters	
Staff	4.1 Staff	
- Enfoque de gestión	4.1.1 Saba Policy	GRI 3-3 GRI 3-3 GRI 2-19
- Employee-related matters	4.1.2. Social management and performance	
- Employment	4.1.2.1. 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	4.1.2.2. 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	4.1.2.3. Health and Safety	
. Health and safety conditions in the workplace		GRI 3-3 GRI 403-1
. Accident rate indicators		GRI 403-2
- Social relationships	4.1.2.4. Social Relationships	
. Organisation of social dialogue		GRI 2-29
. Percentage of employees covered by collective bargaining agreement by country		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	4.1.2.5. Training and development	
. Policies implemented in the field of training		GRI 3-3
. Training indicators		GRI 404-1 GRI 404-2
- Equality	4.1.2.6. Equality	
. Measures taken to promote equal treatment and opportunities for men and women		GRI 3-3
. Safety plans		GRI 3-3
. Measures taken to promote employment		GRI 3-3 GRI 404-2
. 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
- Universal accessibility for people with disabilities	4.1.2.7. Accessibility	
		GRI 3-3
- Principales impactos, riesgos y oportunidades	4.1.3 Risks identified	
		GRI 207-2 GRI 2-12

Relations with customers and consumers	4.2 Relations with customers and consumers	
. Complaint systems, complaints received and their resolution	4.2.1 Care and Control Centre (CCC)	
. Digital offer	4.2.2 Continuous improvement of the digital offer	GRI 2-26 GRI 3-3 GRI 418-1
. Social media	4.2.3 Commitment to social media (SM)	
. Customer satisfaction	4.2.4 Customer satisfaction	
. Consumer health and safety measures	4.2.5 Consumer health and safety	GRI 3-3 GRI 416-1
Community relations and social action	4.3 Community relations and social action	
. Partnership or sponsorship actions		GRI 2-28
. Contributions to foundations and non-profit entities		GRI 3-3 GRI 415-1
Community relations and social action	5. Corporate governance	
		GRI 413-1 GRU 413-2
. Company commitments to sustainable development	5.1. Company commitments to sustainable development	GRI 203-2 GRI 2-29
. Governing bodies	5.2. Organos de gobierno	GRI 3-3 GRI 3-3
. Relationship with shareholders	5.3. Relationship with shareholders	
Ethics and integrity	5.4. Ethics and integrity	
. Information on respect for human rights	5.4.1 Information 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
. Elimination of compulsory forced labour		Non-material
. The effective abolition of child labour		Non-material
. Information relating to the fight against corruption and bribery	5.4.2 Information relating to the fight against corruption and bribery	
. Enfoque de gestión		GRI 3-3 GRI 3-3 GRI 205-2
. Principales impactos, riesgos y oportunidades		GRI 207-2 GRI 2-12
. Crime prevention		GRI 3-3 GRI 2-27
. Complaints about human rights violations		GRI 2-27
. Measures to combat money laundering		GRI 3-3
. Aportaciones a fundaciones y entidades sin ánimo de lucro		GRI 3-3 GRI 415-1 GRI 3-3 GRI 308-1 GRI 407-1 GRI 414-1
. Subcontracting and suppliers	5.5. Subcontratación y proveedores	GRI 414-2 GRI 308-2
. Tax information and transparency	5.6. Subsidies received	
	5.7. Tax Information	GRI201-4
Methodology of this report	Metodología de este informe	

**Saba Infraestructuras, S.A.
and subsidiaries**

Independent verification report
Consolidated Non-Financial Information Statement
31 December 2023



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

To the shareholders of Saba Infraestructuras, S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Non-Financial Information Statement (hereinafter NFIS) for the year ended 31 December 2023 of Saba Infraestructuras, S.A. (Parent company) and subsidiaries (hereinafter Saba Group or the Group) which forms part of the Saba Group's consolidated management report.

The content of the NFIS includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in the table 'Contents of Law 11/2018 INF' included in the section '6 Methodology of this Report' included in the accompanying NFIS.

Responsibility of the directors of the Parent company

The preparation of the NFIS included in Saba Group's consolidated management report and the content thereof, are the responsibility of the directors of Saba Infraestructuras, S.A. The NFIS has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the *Sustainability Reporting Standards* of the *Global Reporting Initiative* ('GRI Standards') selected as per the details provided for each matter in the table 'Contents of Law 11/2018 INF' included in the section '6 Methodology of this Report' of the aforementioned NFIS.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the NFIS to be free of material misstatement due to fraud or error.

The directors of Saba Infraestructuras, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the NFIS is obtained.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

PricewaterhouseCoopers Auditores, S.L., Avinguda Diagonal, 640, 08017 Barcelona, España
Tel.: +34 932 532 700 / +34 902 021 111, Fax: +34 934 059 032, www.pwc.es



Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent verification report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements 3000 Revised, 'Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised)' issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and in the Guidelines for verification engagements of the Non-Financial Information Statement issued by the Spanish Institute of Auditors ('*Instituto de Censores Jurados de Cuentas de España*').

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of Saba Group that were involved in the preparation of the NFIS, the review of the processes for compiling and validating the information presented in the NFIS, and applying certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the Saba Group personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the NFIS for the year 2023, based on the materiality analysis carried out by Saba Group and described in section '2.5 Materiality analysis', taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the NFIS for the year 2023.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the NFIS for the year 2023.
- Verification, by means of sample testing, of the information relating to the content of the NFIS for the year 2023 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.

Conclusion

Based on the procedures performed in our verification and the evidence obtained, nothing has come to our attention that causes us to believe that the NFIS of Saba Infraestructuras, S.A. and subsidiaries, for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of GRI selected as per the details provided for each matter in the table 'Contents of Law 11/2018 INF' included in the section 'Methodology of this Report' of the aforementioned NFIS.



Saba Infraestructuras, S.A. and subsidiaries

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

PRICEWATERHOUSECOOPERS AUDITORES, S.L.

Original in Spanish signed by
Margarita de Rosselló Carril

22 March 2024