

Statement of Non-Financial Information

saba^o



Contents index

| | | | | | |
|---|-----------|--|-----------|--|-----------|
| 1 Statement of non-financial information | 3 | 4 Information on social matters | 38 | 4.2 Relations with Customers and Consumers | 63 |
| 2 Company information | 6 | 4.1 Staff | 39 | 4.2.1 Care and Control Centre (CCC) | 63 |
| 2.1 What is Saba? | 7 | 4.1.1 Saba Policy | 39 | 4.2.2 Continuous improvement of the digital offer | 64 |
| 2.2 Business model | 10 | 4.1.2 Social management and performance | 40 | 4.2.3 Commitment to social media (SM) | 65 |
| 2.3 Structure: Shareholders | 11 | 4.1.2.1 Employment | 40 | 4.2.4 Customer voice | 66 |
| 2.4 Corporate Structure | 12 | 4.1.2.1.1 Employees by type of contract | 42 | 4.2.5 Consumer health and safety | 65 |
| 2.5 Activity and main figures | 13 | 4.1.2.1.2 Number of lay-offs | 46 | 4.3 Community Relations and Social Action | 69 |
| 2.6 Materiality assessment | 14 | 4.1.2.1.3 Average remuneration | 47 | | |
| 2.7 Risk management | 17 | 4.1.2.1.4 Pay gap | 48 | 5 Corporate governance | 71 |
| 3 Information on environmental issues | 21 | 4.1.2.1.5 Remuneration of jobs equal to or on average of the company | 49 | 5.1 Company commitments to sustainable development | 72 |
| 3.1 Saba Policy | 22 | 4.1.2.1.6 Average remuneration of Directors | 50 | 5.2 Governing bodies | 73 |
| 3.2 Risks identified | 26 | 4.1.2.1.7 Implementation of employee right to disconnect measures | 50 | 5.3 Relationship with shareholders | 74 |
| 3.3 Environmental management and performance | 27 | 4.1.2.1.8 Disabled employees | 51 | 5.4 Ethics and integrity | 75 |
| 3.3.1 Climate Change: Emissions | 27 | 4.1.2.2 Work organisation | 51 | 5.4.1 Information related to human rights | 75 |
| 3.3.2 Pollution | 33 | 4.1.2.2.1 Organisation of work time | 51 | 5.4.2 Information relating to the fight against corruption and bribery | 77 |
| 3.3.3 Waste management | 34 | 4.1.2.2.2 Number of hours of absenteeism | 52 | 5.4.2.1 Code of Ethics | 77 |
| 3.3.4 Electric charging points | 36 | 4.1.2.2.3 Measures to improve the work/life balance | 54 | 5.4.2.2 Crime prevention | 79 |
| 3.3.5 Protecting biodiversity | 37 | 4.1.2.3 Health and Safety | 57 | 5.5 Subcontracting and suppliers | 82 |
| | | 4.1.2.4 Training and development | 57 | 5.6 Subsidies received | 83 |
| | | 4.1.2.5 Equality | 58 | 5.7 Tax information | 83 |
| | | 4.1.2.6 Accessibility | 62 | Appendix: Corporate structure | 85 |
| | | | | Appendix: ISO certifications by country and company | 86 |
| | | | | 6 Methodology of this report | 87 |

Statement of Non-Financial information

1



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 2024.

Spanish companies that are subsidiaries of Saba Infraestructuras and are obliged to present their own financial statements are exempt from the obligation to do so, as they are included in this SNFI. Other subsidiaries of Saba Infraestructuras are not required to present an SNFI.



Company information

2





2.1 What is Saba?

Saba, whose majority shareholder is CriteriaCaixa with 99.52%, is a leading industrial operator specialising in car parking management. The Group is in the process of modernising its car parks to accommodate for changing consumer habits 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, rent-a-car, sharing), companies (dynamic fleet solutions) and freight (sustainable last mile).

In 2024, 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 2,065 people (2,176 people in 2023), and manages 1,004 car parks (1,079 in 2023), with a total of 339,740 spaces (356,000 in 2023) in 189 cities (183 in 2023).

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 nearly 60 years of history, upholds the main pillars of its activity: technological innovation, commercial transformation, service quality, operational efficiency, growth focus and commitment to sustainability, defined as:

- Investment in digitalisation and technology, which play a key role in the development of new products and in improving efficiency in the management of operations.
- Commercial transformation with the aim of improving services and adapting to customer's present and future needs.
- Service quality, with the customer at the core.
- Operational efficiency with continuous improvement, economies of scale due to larger size and exploiting the synergies of best practices achieved in all countries where Saba operates.
- Growth and development, always with selectivity and rigour to ensure Saba's future.
- Lastly, the desire to promote sustainability and social action, aligned with the 2030 Sustainable Development Goals (SDGs) and ESG (environmental, social and governance) standards, reaffirming our commitment to the environment.

Consequently, Saba, which is part of the Global Compact, upholds its commitment to make cities more inclusive, safe, resilient and sustainable (Goal 11, Sustainable Cities and Communities) and to adopt measures to combat climate change (Goal 13, Climate Action).

In addition, in 2024 Saba set an environmental target of Net Zero by 2040.



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.

Mission



Provide solutions to the need for sustainable mobility, offering car park availability and complementary services to customers.

Vision



Be an international leader in the car park and sustainable mobility services sector, a benchmark in service quality, innovation and technology.

Values

The values shown reflect the way Saba acts.










Focus on profitability

Continuous improvement

Innovation

Trust in People

Commitment

Customer service

Proactiveness

Collaboration

2.2 Business model

Saba's business is materialised in diverse contract types (concession, ownership, lease, management) with an estimated average term of 20 years (18 years in 2023), 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.

By way of example, during the 2024 financial year, the group successfully met one of the main challenges in the area of growth, namely the awarding of the new contract resulting from the bidding process for the Adif car park network in Spain.

Consistent with its vision of the car park as a mobility service hub for people, companies and goods, Saba is committed to the Smart Parking concept. This is a set of actions aimed at promoting sustainable and efficient urban mobility by combining a wide range of mobility services with advanced technology, innovation and smart commercial strategies, thus ensuring an optimal response to customer needs.

Saba has pioneered in the installation of OBEs in Spain (VIA T) and successfully launched this system in Chile (TAG), Italy (Telepass and Unipol) and Portugal (Via Verde), and in charging via QR technology and the Ticketless service, which links a number plate with a payment method. It also has a website and App, already deployed in

several countries, allowing the sale of 100% digital products, and which was updated in 2024 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 promoting sustainable last mile solutions.

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 equip parking spaces with charging infrastructure for electric vehicles, which is essential for the development of electric vehicles. Since 2018, when the service of charging at car parks began, Saba has been in the process of fitting its parking spaces with electric charging systems. As at 31 December 2024, the electric charging system is in place in 728 parking spaces in the Group, an increase of 20% compared to the 606 parking spaces as at 31 December 2023. These services are provided by Saba through specialist distribution companies and include semi-fast recharging for short-stay customers and linked charging for subscribers with the Parkelectric product, with a fixed space, as well as for fleets of professional vehicles. In addition, installation is envisaged of super-fast electric charging points in car parks that have sufficient electric power contracted.

Car parks are also ideal sites for meeting the new needs arising from e-commerce and micro-distribution: for example, by offering the possibility to collect e-commerce purchases by installing smart lockers in car parks with 24/7 access.

2.3 Structure: Shareholders

Saba has a majority shareholder, CriteriaCaixa, holding 99.52%, along with a small percentage of non-controlling interests.

On 16 October 2024, Saba's majority shareholder, CriteriaCaixa, publicly announced that it had reached an agreement with AG Insurance and the fund manager APG, shareholders of the Belgian company Interparking, for the integration of Saba into this Group. The closing of the transaction, which is expected to take place in 2025, is subject to the usual procedures for such transactions, including approval by the European competition authority.

In addition, as part of the transaction, it was agreed to set up an extraordinary liquidity mechanism to enable Saba's non-controlling interests other than CriteriaCaixa to sell their shares to Saba on the same terms as CriteriaCaixa will receive, and an Extraordinary General Shareholders' Meeting was held for this purpose on 10 December 2024. As a result of this process, the number and percentage of minority shareholders will likely decrease, thus increasing the company's treasury shares.

2.4 Corporate Structure

Saba Infraestructuras, S.A. is the parent company of the Saba Group, which is made up of various companies in each of the countries in which it operates.

Details of the companies comprising the group are given in the Appendix: Corporate Structure.



The data on car parks and parking spaces for each country are as follows:

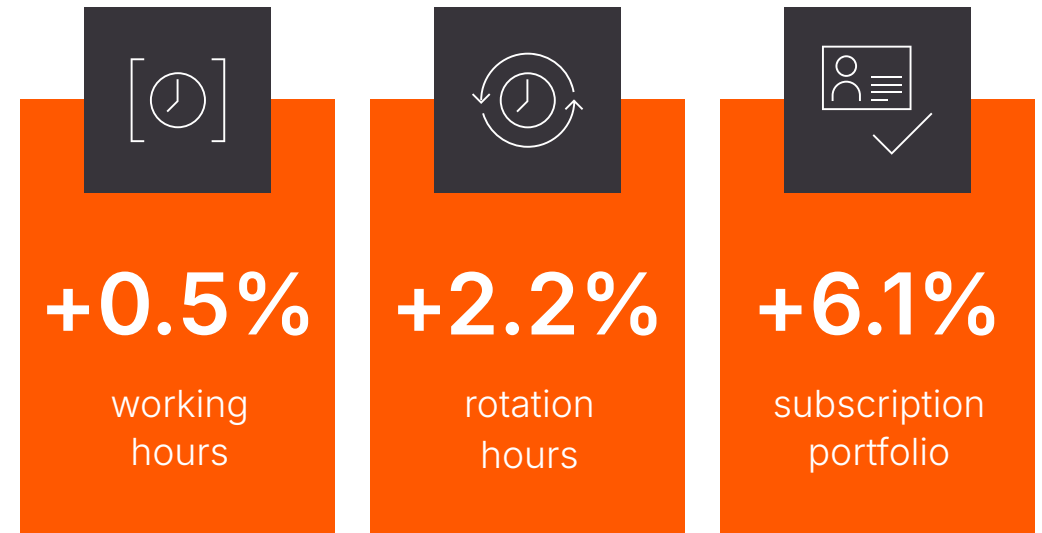
| | 2024 | | 2023 | |
|----------------|-----------|---------|-----------|---------|
| | Car parks | Spaces | Car parks | Spaces |
| Spain | 183 | 73,096 | 180 | 73,441 |
| Italy | 62 | 29,659 | 63 | 29,442 |
| Portugal | 103 | 35,307 | 107 | 37,719 |
| Chile | 42 | 41,743 | 39 | 38,982 |
| United Kingdom | 503 | 113,002 | 588 | 131,773 |
| Germany | 47 | 17,274 | 42 | 15,543 |
| Slovakia | 17 | 6,727 | 15 | 6,266 |
| Czech Republic | 45 | 22,495 | 43 | 22,397 |
| Andorra | 2 | 437 | 2 | 437 |
| | 1,004 | 339,740 | 1,079 | 356,000 |

2.5 Activity and main figures

Overall car park activity was +0.5% higher in terms of occupancy hours than in 2023. The subscriber base was +1.0% larger than in the previous year. These changes were determined by the change in the scope of consolidation from one financial year to the other. In like-for-like terms, the changes amount to +2.2% in short-stay hours and the subscriber portfolio is +6.1% larger than in the previous year.

Regarding the main figures for the 2024 financial year, operating income amounted to 318 million euros, while EBITDA came to 127 million euros.

The Group invested 62 million euros in financial year 2024, significantly higher than in 2023 due to expansion investments for new contracts. In addition, it is maintaining its efforts to increase the operational efficiency of the business and implement initiatives that allow Saba to consolidate its position as 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.



2.6 Materiality assessment



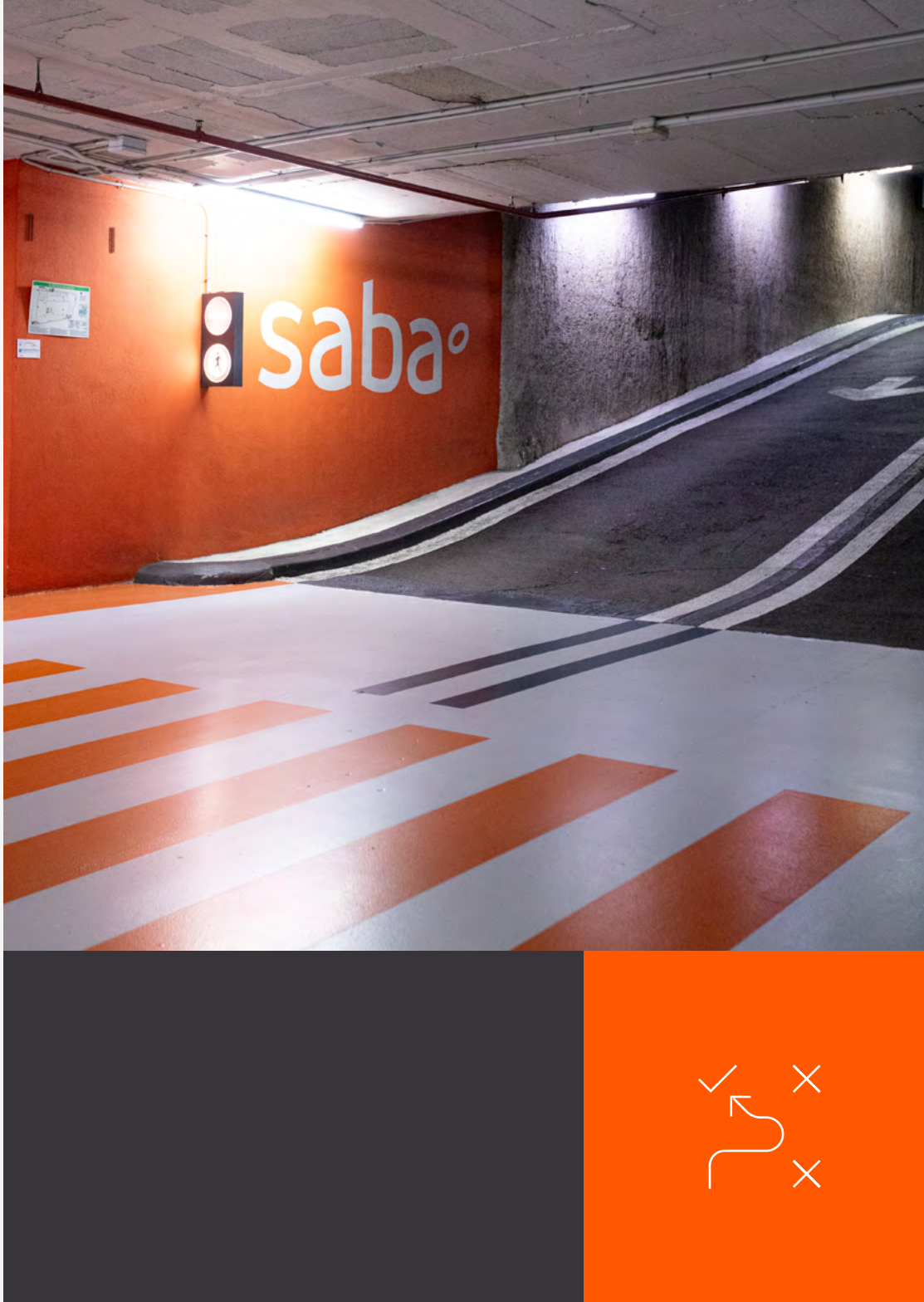
The Saba Group has established a set of priorities to drive the creation of economic, social and environmental value and to ensure that the needs of our stakeholders are met as the business evolves and creates value.

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 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 significant sustainability aspects have been identified for Saba Group.

In addition, internal surveys of management and a group of employees in relation to Environmental, Social and Governance related areas confirm the material ESG aspects included in the Statement of Non-Financial Information.



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

- **Climate change:** measurement of carbon footprint, energy efficiency, sustainable use of resources, installation of charging points for electric vehicles and waste management
- **Sustainable urban mobility:** car parks as a service hub, helping improve the logistics in urban 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**

Double materiality

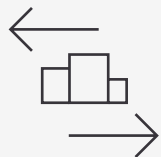
Double materiality seeks to integrate the financial and non-financial perspective in the sustainability strategy and report, i.e., to evaluate and prioritise sustainability issues according to:

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 2025 to obtain the visual representation of the double materiality matrix from a global perspective.



2.7 Risk management

Saba has a Corporate Risk Management 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, Saba has a corporate risk management system in place, 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:

Strategic:

risks that could affect the Group's objectives

Operational:

risks relating to potential losses or problems arising from failures in internal processes, systems, individuals or external events that affect the Group's daily operations.

Financial and reporting:

potential threats affecting the Group's financial position.

Legal, compliance or reputational:

possible negative consequences of non-compliance with laws, regulations or contracts, and that may be damaging to the Group's image and public perception, thus affecting its credibility and relations with stakeholders

Sustainability and climate change:

threats related to environmental, social and governance (ESG) factors that may affect the Group's operations and performance.

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.

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

- **Loss of competitiveness and operational inefficiency:** 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.

- **Financial impact of reduction of 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. Contracts also run the risk of being terminated by the grantor for reasons of public policy, upon the events or circumstances stipulated in public law or under contractually agreed terms and conditions.
- **Impacts due to weaknesses in management of change, talent and internal communication:** 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.
- **Obsolescence, errors and lack of adaptation/innovation in technology systems:** 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.

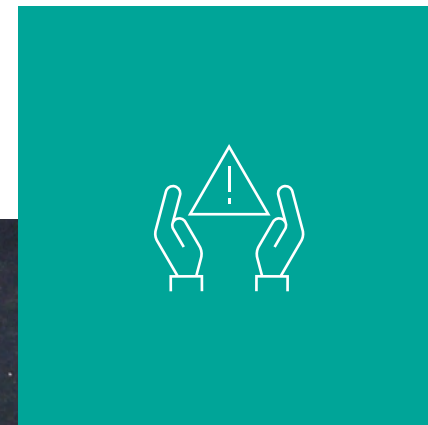


The main identified are as follows:

- **Accidents and lack of 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-attacks and security breaches:** 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 disruption:** Risks occurring through possible business disruption due to asset availability problems, discontinuity of operations, incidents in data processing centres (DPC and CCC), availability of resources, reputational damage as a result of operational failures, natural disasters, pandemics, strikes or other contingencies affecting business continuity.

Els principals riscos financers identificats són aquests:

- **Income fluctuations due to tariff changes:** risks arising from changes in tariffs (inflation, contracts, operation) in businesses whose tariffs are indexed to price indices and with high margins.
- **Interest rate exposure:** 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.

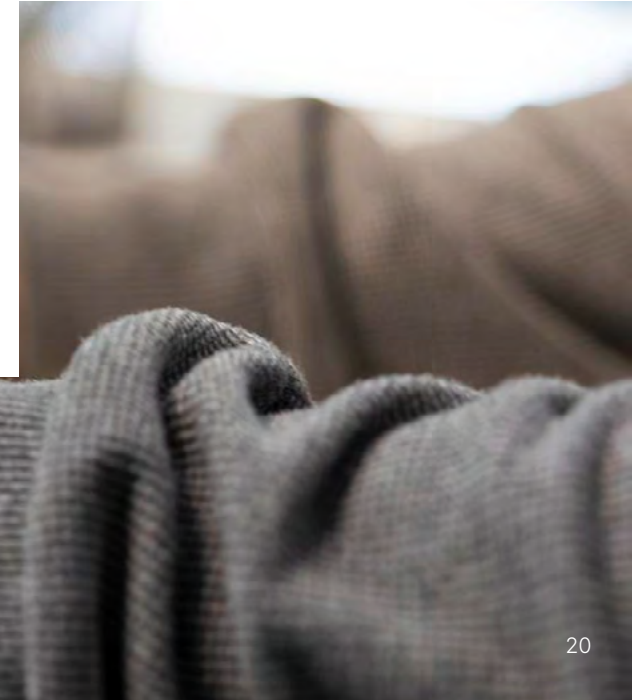


The most significant regulatory compliance and reputational [legal risks](#) are as follows:

- **Breach of data protection regulations:** 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.
- **Breach of labour regulations:** 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.

The most significant [sustainability and climate change risks](#) are as follows:

- **Changes in urban mobility policies affecting accessibility, regulation or demand for services:** risks that may reduce the demand for parking in the city centre, requiring adaptation to new situations via implementation of sustainable solutions like charging points for electric vehicles or ancillary services.
- **Breach of environmental, social and governance (ESG) regulations:** may lead to the application of penalties, reputational damage and loss of trust among investors, thus adversely affecting the Group's sustainability and competitiveness.



Information on environmental issues

3



3.1 Saba Policy

As an operator that manages 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.

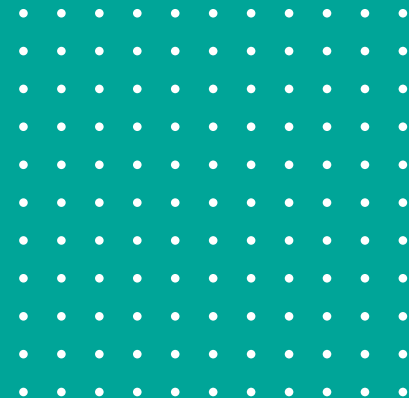
To this end, the Group carries out its activities by improving energy efficiency, ensuring waste management and promoting sustainable development, always within the framework of applicable laws, corporate social responsibility and compliance with all commitments made, with the aim of minimising the environmental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

The Group's activities have an impact on the environment, which must be mitigated and minimised.

Accordingly, Saba has established the *Environmental Policy* together with the *Energy Efficiency Policy* as the core of the environmental management system. Saba's management is committed to reviewing this policy regularly, adapting it to new requirements and communicating it to all employees and contractors, as well as making it available to customers and the rest of society.



The following are the actions taken 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 2024, Saba maintained its ISO14001:2015 Environmental Management and ISO50001:2018 Energy Management certifications. The Appendix: ISO certifications discloses the details by country and company.

B

Application of the precautionary principle

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.

In addition, during 2024, a detailed assessment has been carried out of the climate risks faced by each of the car parks. This analysis has made it possible to formalise the categorisation of car parks in all countries

according to the level of climate risk determined, on the basis of which the necessary preventive measures will be updated.

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, for each company and country. In addition, the calculation of the carbon footprint is verified annually by an independent third party. In 2024 and 2023, Ernst & Young was the verifier of the Saba Group's carbon footprint presented in this Statement of Non-Financial Information.





D

Training and awareness raising

SABA promotes different environmental awareness and sensitisation campaigns through campaigns published on the Intranet throughout the year, for all countries.

This year, four campaigns were carried out with this objective in mind:

- **The future of parking:** Parking as a key element of sustainability, and more specifically of urban mobility and the progress of cities
- **European Mobility Week**
- **World Environment Day:** Celebration of the commitment to sustainability and the fight against climate change.
- **Carbon Footprint Reduction 2023:** Publication of data and actions with a clear commitment to sustainability in all the company's operations.

There are also two ongoing training courses available on the Campus Saba platform, Environment at Saba and Basic Environment for all Saba employees in Spain, Portugal and Andorra.

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.

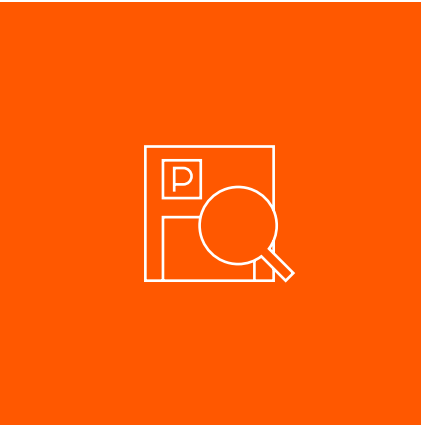
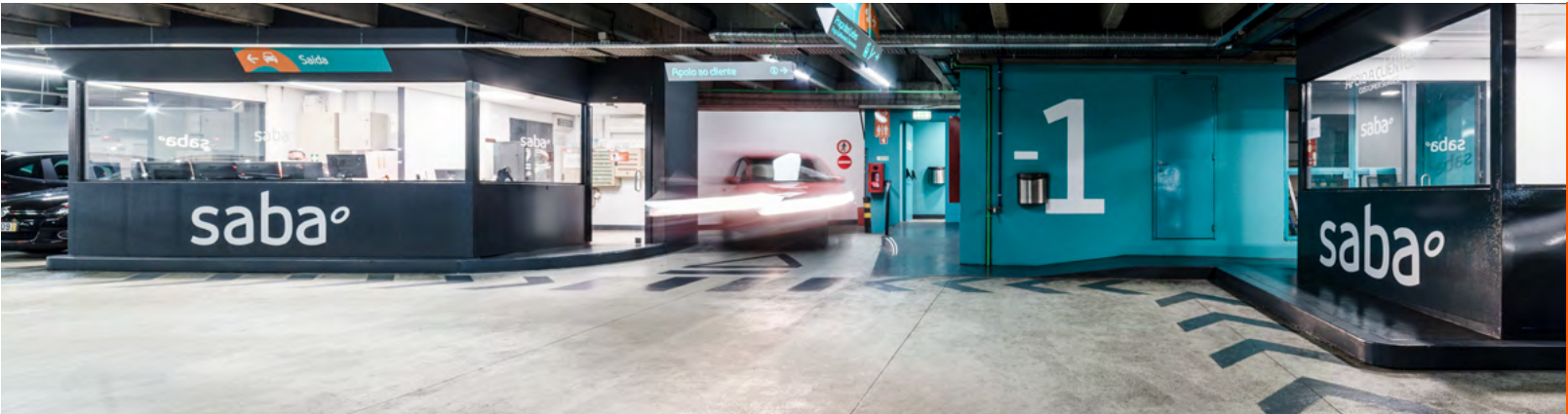
To this end, Saba has a consumption control and management system that enables the monitoring of facilities through more efficient systems. Saba has also implemented a system for measuring energy and analysing the characteristics of the energy supplied, especially electricity.

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 certifications ISO 14001 Environmental management and ISO 50001 Energy management, follow-up audits are conducted on environmental compliance and energy management. The Appendix: ISO certifications discloses the details of certifications by country and company.

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.

¹ See Appendix. ISO certifications by country and company



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.

Saba's commitment has been formalised by setting a target for the Group to reach Net Zero by 2040. In 2025, monitoring actions and indicators will be established In terms of annual averages this target would represent:

Approximate annual reductions of 550 tons of CO₂

with changes in the scope of consolidation, jointly for Scopes 1, 2 and 3.

Annual reduction of 450 tons of CO₂

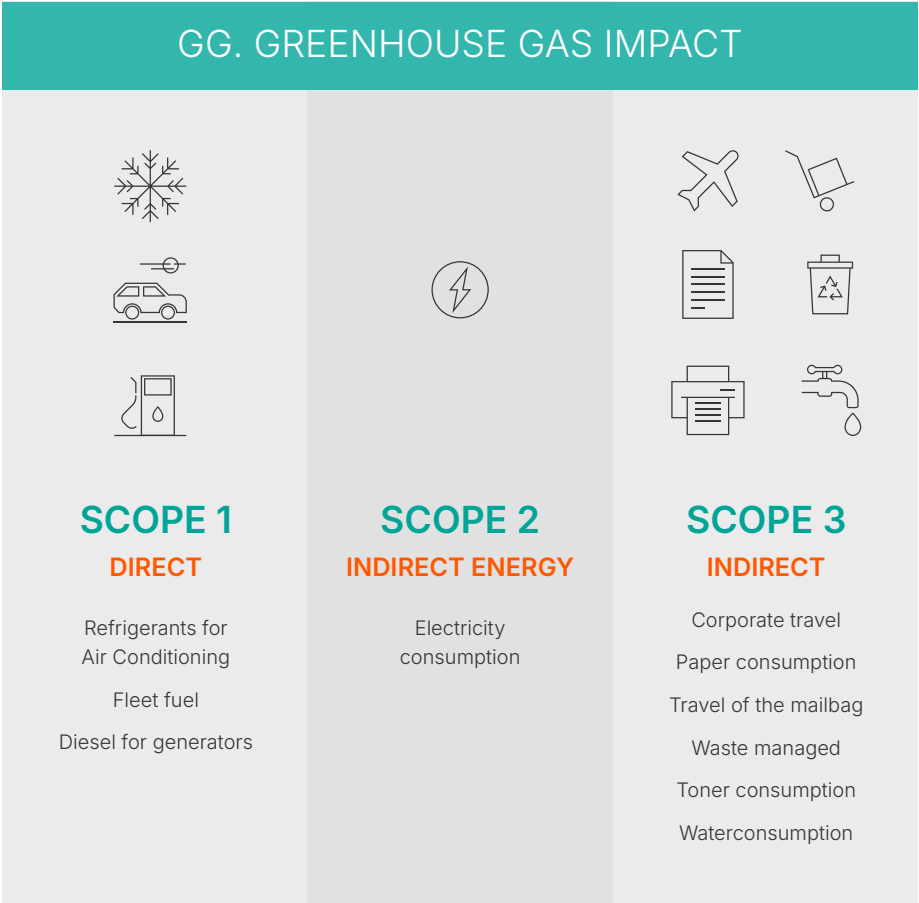
specific to energy consumption, identified as the Group's most significant emission factor.

¹ Mainly, actual data indicators from January to September and estimated data from October to December

The main lines of climate action to reduce greenhouse gas (GHG) emissions are the purchase of energy from renewable sources, the renovation of car park equipment and the monitoring of consumption.

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.

Understanding the following types of emissions:



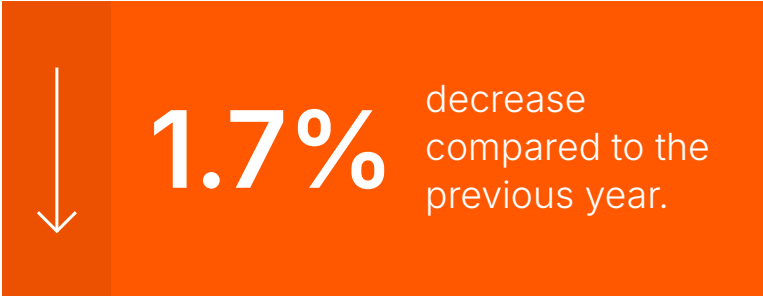
The estimate of emissions for each scope by country is as follows:

| Emissions (tCO ₂ eq) | | | | | | | | |
|---------------------------------|---------|--------|---------|--------|---------|--------|-------|--------|
| | Scope 1 | % Var | Scope 2 | % Var | Scope 3 | % Var | Total | % Var |
| Spain | 107 | 11.1% | 2,766 | 1.0% | 370 | 109.0% | 3,243 | 7.7% |
| Italy | 173 | -7.4% | 1,853 | 15.8% | 53 | -22.1% | 2,079 | 12.0% |
| Portugal | 29 | -43.1% | 437 | -17.0% | 134 | 40.3% | 600 | -10.8% |
| Chile | 518 | 11.4% | 614 | -20.1% | 38 | -33.9% | 1,170 | -9.4% |
| United Kingdom | 194 | -7.2% | 168 | -44.3% | 55 | 424.9% | 417 | -20.0% |
| Germany | 103 | 17.0% | 86 | -78.0% | 4 | -43.7% | 193 | -60.4% |
| Slovakia | 48 | 24.2% | 23 | 0.0% | 7 | 20.8% | 79 | 15.6% |
| Czech Republic | 50 | -12.7% | 29 | 5.2% | 4 | -12.7% | 83 | -7.2% |
| | 1,222 | 2.5% | 5,977 | -6.3% | 664 | 56.1% | 7,863 | -1.7% |

The estimates of greenhouse gas emissions follow the Corporate Accounting Reporting Standard and Corporate Value Chain (Scope 3) Accounting and Reporting Standard of the Greenhouse Protocol (GHG Protocol). On 14 February 2025, Ernst and Young issued a favourable independent limited assurance report on the greenhouse gas emissions inventory for the Saba Group.



The Saba Group's global emissions estimate for 2024 is 7,863 tCO₂ eq (7,998 tCO₂ eq in 2023), a decrease of 1.7% compared to the previous year.



Scope 1

Scope 1 emissions comprise direct emissions from fossil fuels and refrigerants used for generators, fleet vehicles and air conditioning equipment.

The emission factors of the following sources are used to calculate emissions:

- **Spain:** Ministry for Ecological Transition and the Demographic Challenge (MITECO)
- **Other countries:** UK Department for Environment, Food and Rural Affairs for fuels (DEFRA) and the Intergovernmental Panel on Climate Change (IPCC) for refrigerants.

In 2024 Scope 1 emissions came to 1,222 tCO₂ eq (1,192 tCO₂ eq in 2023).

Scope 2

Scope 2 emissions correspond to Saba's electricity consumption, which is the main source of emissions.

In 2024 Scope 2 emissions came to 5,977 tCO₂ eq (6,380 tCO₂ eq in 2023). The most significant in the reduction of emissions was the commitment to the purchase of renewable energy in the United Kingdom and Germany for 28 centres. Therefore, the estimation of emissions has been carried out with a market-based approach, applying a zero emission factor for the centres with guarantee of origin certificates (GoOs) and, for the consumption of other centres, the emission factor of the International Energy Agency has been applied for each country.

Scope 3

Scope 3 emissions correspond to emissions from

- 1 the purchase of goods and services: paper, toner and water
- 2 goods transport and distribution: courier and luggage, as well as people transport services in airport car parks
- 3 waste generation and
- 4 business travel.

In 2024 Scope 3 emissions came to 664 tCO₂ eq (426 tCO₂ eq in 2023).

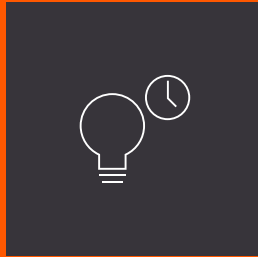
Saba is committed to implementing measures that minimise CO₂ emissions from its operations. These include optimising and improving processes, purchasing energy-efficient and sustainable products and services, and designing facilities that improve energy efficiency and thus have an impact on reducing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

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.

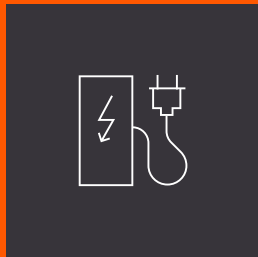
The measures mentioned include the following:



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.



The consumption of the different items by item and by country, showing the change compared to the previous year:

| Energy 2024 | | | | | | | | | | | Refrigerants 2024 | | Water 2024 | |
|----------------|----------------------|-----------|------------------------|-----------|--------------------------|-----------|-----------------------|-----------|---------------------|-----------|----------------------|-----------|------------|-----------|
| | Electricity (kWh) | % Chg, | Gas-facilities (m³) | % Chg, | Gasoil-facilities (l) | % Chg, | Gasolina-flota (l) | % Chg, | Gasoil-flota (l) | % Chg, | Refrigerants (kg) | % Chg, | Water (m³) | % Chg, |
| Spain | 16,232,818 | -5% | - | - | 1,033 | 6% | 14,642 | 8% | 3,650 | -44% | 33 | 32% | 23,968 | 6% |
| Italy | 5,953,221 | 6% | 40,046 | -10% | 1,039 | -86% | 10,937 | 17% | 10,065 | 60% | - | - | 29,373 | -26% |
| Portugal | 2,797,095 | 17% | - | - | 2,756 | 202% | 251 | -96% | 5,272 | -53% | 1 | -67% | 5,731 | -27% |
| Chile | 1,905,375 | 5% | - | - | 1,158 | 15% | - | - | 160,401 | 11% | - | - | 7,055 | -34% |
| United Kingdom | 1,581,098 | 7% | 9,260 | 7% | - | - | 12,899 | -25% | 40,427 | -2% | - | - | 461 | 6% |
| Germany | 1,584,291 | 42% | 5 | 67% | - | - | 16,185 | 17% | 16,185 | 17% | - | - | 5,979 | 7% |
| Slovakia | 192,526 | 6% | - | - | - | - | - | - | 15,122 | 5% | - | - | 552 | 5% |
| Czech Republic | 66,310 | 1% | 1,157 | -8% | - | - | ,858 | 7% | 7,797 | -25% | - | - | 132 | -1% |
| | 30,312,734 | -2% | 50,468 | -7% | 5,986 | -41% | 61,772 | -6% | 258,919 | 4% | 34 | 21% | 73,251 | -16% |





In 2023, the Saba Group's consumption amounted to: electricity, 30,973,237 kwh; gas-facilities, 54,253 m³; diesel-facilities, 10,074 l; gasoline-fleet 66,033 l; diesel-fleet 248,145 l; refrigerants 28 kg; and water, 87,247 l.

In electricity, there was a slight decrease in the Saba Group's consumption, -2%, mainly in Spain, where good consumption practices have been reinforced in car parks.

The efficiency plans are still in progress as part of the certification process of ISO 50001:2018 Energy Management¹.

In the case of Italy, it should be noted that during the year, gas and diesel boilers and thermal installations were replaced by electric ones in certain car parks, causing a transfer of consumption from gas and diesel to electricity. Particularly significant is the investment made in the Trieste Terminal thermal installation in Italy, which does not use diesel as fuel and has led to a reduction of 6,000 litres.

In terms of petrol consumption, the downward trend in consumption of previous years continues as a result of the application of the policy of replacing fleet vehicles with petrol engines with electric and hybrid vehicles. Of particular note is Portugal, where the majority of the fleet has switched to electric vehicles, with a decrease in petrol consumption in 2024 of more than 90%.

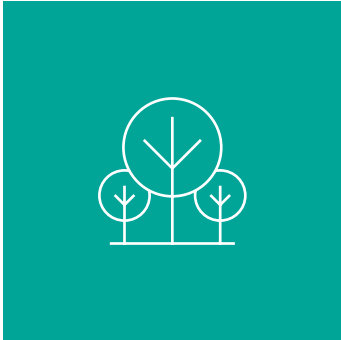
Lastly, water consumption has been reduced thanks to the water-saving measures implemented by Saba, such as push buttons for taps, double tank cisterns and priority attention to leaks.

¹ See Appendix. ISO certifications by country and company

3.3.2 Pollution

Saba is working to provide cities with car parks to that contribute to the new models of urban mobility. In 2024, 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 | <h4>Sustainable mobility and emission reduction</h4> <p>Saba is 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.</p> <p>In 2024, Saba is a party to agreements 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.</p> <p>The Group continues to work to provide spaces and spots for other types of electric vehicles, such as bicycles, motorbikes and scooters, both in the car parks it operates and in bids for the operation of new centres.</p> |
| B | <h4>Fleet vehicles</h4> <p>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 being promoted in the Group's other countries to encourage the reduction of fleet emissions.</p> |
| C | <h4>Last mile delivery</h4> <p>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 continues its strategy of converting parks into service hubs: installing charging stations for the bicycles, scooters and tricycles used for last mile delivery.</p> <p>Saba is party to agreements with e-commerce companies for the installation of new lockers and the space dedicated to micro-distribution in car parks.</p> |

3.3.3

Waste management¹

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.

Les taules següents mostren el detall dels residus perillosos gestionats per país el 2024 i el 2023:

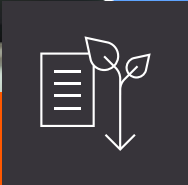
| HAZARDOUS WASTE MANAGED (kg) | | | | | | | | | | | |
|------------------------------|--------------------------|--|------------------------|--|---------------------------------|----------------------------|---|---|--|--------|--------|
| | CER 150202 Absorbents | CER 130502 Sludge from separators of water/oily | CER 160504 Aerosols | CER 080317 Disposed of components and equipment | CER 140602 Solvents useds | CER 200121 Fluorescents | CER 200133 Batteries and accumulators | CER 080111 Paints, varnishes, inks and adhesive | CER 150110 Mixed chemical wastes | Total | % Chg, |
| 2024 | | | | | | | | | | | |
| Spain | 450 | - | 9 | - | - | 154 | 1,314 | 363 | 100 | 2,390 | -48% |
| Italy | - | 1,500 | - | - | - | - | 110 | - | - | 1,610 | 101% |
| Portugal | - | 22,040 | - | - | - | 85 | - | - | - | 22,125 | -31% |
| Chile | - | - | - | - | - | - | - | - | - | - | - |
| United Kingdom | - | - | - | - | - | - | - | - | - | - | - |
| Germany | - | - | - | - | - | - | - | - | - | - | - |
| Slovakia | - | - | - | - | - | - | 3 | - | - | 3 | 0% |
| Czech Republic | - | - | - | - | - | - | - | - | - | - | - |
| | 450 | 23,540 | 9 | - | - | 239 | 1,427 | 363 | 100 | 26,128 | -30% |
| 2023 | | | | | | | | | | | |
| Spain | 165 | - | - | 21 | - | 1,553 | 1,719 | 1,054 | 74 | 4,586 | |
| Italy | - | 800 | - | - | - | - | - | - | - | 800 | |
| Portugal | - | 32,091 | - | - | - | - | - | - | - | 32,091 | |
| Chile | - | - | - | - | - | - | - | - | - | - | |
| United Kingdom | - | - | - | - | - | - | - | - | - | - | |
| Germany | - | - | - | - | - | - | - | - | - | - | |
| Slovakia | - | - | - | - | - | - | 3 | - | - | 3 | |
| Czech Republic | - | - | - | - | - | - | - | - | - | - | |
| | 165 | 32,891 | - | 21 | - | 1,553 | 1,722 | 1,054 | 74 | 37,480 | |

¹ Mainly, actual data indicators from January to September and estimated data from October to December

Committed to achieving 'Zero Waste', Saba continues to work with suppliers responsible for maintenance and cleaning to reduce, remove and manage the waste generated by its operations.

The following tables show the details of the non-hazardous waste managed in 2024 and 2023, by country:

| NON-HAZARDOUS WASTE MANAGED (kg) | | | | | | |
|----------------------------------|-----------------------------------|---------------------------|---|---|--------|--------|
| | CER 200101 Paper and cardboard | CER 200301 Mixed waste | CER 160103 Construction and demolition waste | CER 200136 Electrical and electronic | Total | % Chg. |
| 2024 | | | | | | |
| Spain | 23 170 | 6,736 | 275 | 1,839 | 32,020 | -7% |
| Italy | - | 1,500 | - | - | - | - |
| Portugal | 1,940 | - | - | 2,900 | 4,840 | -10% |
| Chile | - | - | - | - | - | - |
| United Kingdom | - | - | - | - | - | - |
| Germany | - | - | - | - | - | - |
| Slovakia | - | 6,989 | - | - | 6,989 | 0% |
| Czech Republic | - | 8,320 | - | - | 8,320 | 0% |
| | 25,110 | 22,045 | 275 | 4 739 | 52,169 | -5% |
| 2023 | | | | | | |
| Spain | 24,703 | 7,765 | 225 | 1,905 | 34,598 | |
| Italy | - | - | - | - | - | |
| Portugal | 3 300 | 1,963 | - | 90 | 5,353 | |
| Chile | - | - | - | - | - | |
| United Kingdom | - | - | - | - | - | |
| Germany | - | - | - | - | - | |
| Slovakia | - | 6,989 | - | - | 6,989 | |
| Czech Republic | - | 8,320 | - | - | 8,320 | |
| | 27,703 | 24,936 | 225 | 1,995 | 54,859 | |



-9%

Decrease in rejected paper or tickets compared to 2023.

In line with previous years, the general decrease in the main non-hazardous waste from car parks, i.e. discarded paper or tickets, continues, decreasing by 9% compared to 2023. Saba's digitalisation process is leading to the implementation of new entry and collection systems in the car parks with a consequent reduction in the number of tickets.



3.3.4

Electric charging points

The following table shows the trend in the most significant aspects of charging points and the change compared to the previous year:

| | Spaces | % Chg. | Recharge time | % Chg. | Kwh delivered | % Chg. | CO ₂ | % Chg. |
|----------------|--------|--------|---------------|--------|---------------|--------|-----------------|--------|
| Spain | 554 | 38% | 240,360 | 34% | 823,152 | 49% | 597,120 | 49% |
| Portugal | 84 | -21% | 97,603 | 0% | 545,595 | 10% | 396,309 | 10% |
| Italy | 51 | 4% | 32,718 | 182% | 121,040 | 192% | 87,803 | 192% |
| Chile | 30 | -14% | 8,286 | -58% | 14,045 | -68% | 10,188 | -68% |
| Germany | 4 | -50% | 2,738 | 11% | 21,048 | 18% | 15,223 | 17% |
| United Kingdom | 7 | 17% | 11,297 | 90% | 49,499 | 17% | 35,907 | 17% |
| | 730 | 20% | 393,002 | 24% | 1,574,378 | 32% | 1,142,550 | 32% |

At the Saba Group level, the number of spaces with charging points increased by 20% compared to the previous year, thus reflecting the Group's commitment to sustainable urban mobility, with a particularly significant increase in the number of electric charging spaces in Spain. The other indicators, such as charge time, kWh delivered and CO₂ avoided, performed similarly.

In particular, Bamsa showed the following positive performance:

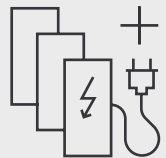
| | Spaces | % Chg. | Recharge time | % Chg. | Kwh delivered | % Chg. | CO ₂ | % Chg. |
|-------|--------|--------|---------------|--------|---------------|--------|-----------------|--------|
| BAMSA | 269 | 34% | 111,554 | 34% | 354,131 | 39% | 256,889 | 34% |

In Portugal, Chile and Germany, the decrease in parking spaces related to the termination of car park contracts or to adaptation works in car parks in the case of Chile. Nevertheless, in Portugal and Germany, the other variables increased, reflecting the growth of the electric vehicle market.

In Italy, a full year of the agreement with a company in the sector dedicated to last mile delivery with electric vehicles was consolidated in 2024. This consolidated the growth of the other indicators, in addition to the number of spaces. The increase in kWh delivered contributes to the increase in KgCO₂ avoided: 32% 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.

The estimate of KgCO₂ avoided is calculated by applying the ratio provided by the electricity operator in Spain for all countries.



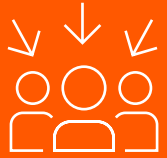
3.3.5 Protecting biodiversity

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.



Information on social matters

4





4.1 Staff

Saba has a commitment to corporate values that focuses on people, thereby creating value through the professionals who are part of the Saba team. This involvement is key in making strategic contributions to innovation, competitiveness and social responsibility within our organisation. A balanced, healthy, professional and competitive work environment contributes to achieving excellence as a company. Saba's 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 the Saba Group'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 stakeholders (society, customers and employees). Our staff strategy is based 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. The guidelines and action criteria in written global and specific policies, such as the Equality Policy and the Code of Ethics, are aligned with the Group's corporate social responsibility criteria.

The 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 a consequence of the nature of the Saba Group's business and its 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.

Saba continues to generate policies to ensure the team's commitment and drive performance, accompanying its transformation process with various strategic initiatives in people management-related issues, such as:

- **Fostering a constant presence of corporate culture throughout 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.
- **Safeguarding people's health and safety and employment relationships at all times.**

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:

| | 2024 | | | 2023 | | |
|----------------|-------|-------|-------|-------|-------|-------|
| | Mens | Women | Total | Women | Women | Total |
| Spain | 457 | 268 | 725 | 513 | 279 | 792 |
| Italy | 156 | 40 | 196 | 161 | 38 | 199 |
| Chile | 280 | 232 | 512 | 268 | 212 | 480 |
| Portugal | 86 | 42 | 128 | 86 | 43 | 129 |
| United Kingdom | 293 | 82 | 375 | 356 | 89 | 445 |
| Germany | 58 | 12 | 70 | 56 | 11 | 67 |
| Slovakia | 17 | 3 | 20 | 21 | 3 | 24 |
| Czech Republic | 24 | 7 | 31 | 26 | 7 | 3 |
| Andorra | 4 | 4 | 8 | 2 | 5 | 7 |
| Total | 1,375 | 690 | 2,065 | 1,489 | 687 | 2,176 |

The total number of male and female employees at 31 December 2024 is 2,065, which is 5% less than in the previous year. The decrease in the number of employees is mainly due to the termination of parking operating contracts.

In relation to gender distribution, there has been an improvement towards parity, with the percentage of women in the total workforce going from 31.6% to 33.4%, in line with the group's commitment to equal opportunities and diversity of talents.

In the specific case of Bamsa, the workforce as of 31 December 2024 amounted to 130 people, that is, 90 men and 40 women. In 2023, there was a workforce of 139, 102 men and 37 women. Following the same trend as the group, there is also an improvement on the road to parity, with women's percentage of the total workforce rising from 26.6% to 30.8%.

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

| | 2024 | | | 2023 | | |
|-------------|-------|-------|-------|-------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| <30 years | 245 | 141 | 386 | 264 | 136 | 400 |
| 30-44 years | 382 | 233 | 615 | 446 | 239 | 685 |
| 45-54 years | 356 | 180 | 536 | 386 | 177 | 563 |
| >55 years | 392 | 136 | 528 | 393 | 135 | 528 |
| Total | 1,375 | 690 | 2,065 | 1,489 | 687 | 2,176 |

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:

| | 2024 | | | 2023 | | |
|----------------------|-------|-------|-------|-------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Management positions | 6 | 3 | 9 | 6 | 3 | 9 |
| Middle management | 70 | 42 | 112 | 74 | 40 | 114 |
| Rest of staff | 1,299 | 645 | 1,944 | 1,409 | 644 | 2,053 |
| Total | 1,375 | 690 | 2,065 | 1,489 | 687 | 2,176 |

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:

| | 2024 | 2023 | Change |
|--------------------|-------|-------|--------|
| Permanent Contract | 1,916 | 1,951 | (35) |
| Temporary contract | 149 | 225 | (76) |
| Total | 2,065 | 2,176 | (111) |

The Group has a significant percentage of personnel with permanent contracts, as it seeks to offer stable and quality employment.

At year-end 2024, 93% of the workforce was on permanent contract, compared to 90% in 2023.

In the case of Bamsa, the breakdown of the workforce by contract type at year-end is as follows:

| | 2024 | 2023 | Change |
|--------------------|------|------|--------|
| Permanent Contract | 116 | 95 | 21 |
| Temporary contract | 14 | 44 | (30) |
| Total | 130 | 139 | (9) |



There was a significant increase in the proportion of staff on permanent contracts: 89% in 2024 compared to 68% in 2023, as the Saba Group seeks to offer stable and quality employment, in line with its guidelines.

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

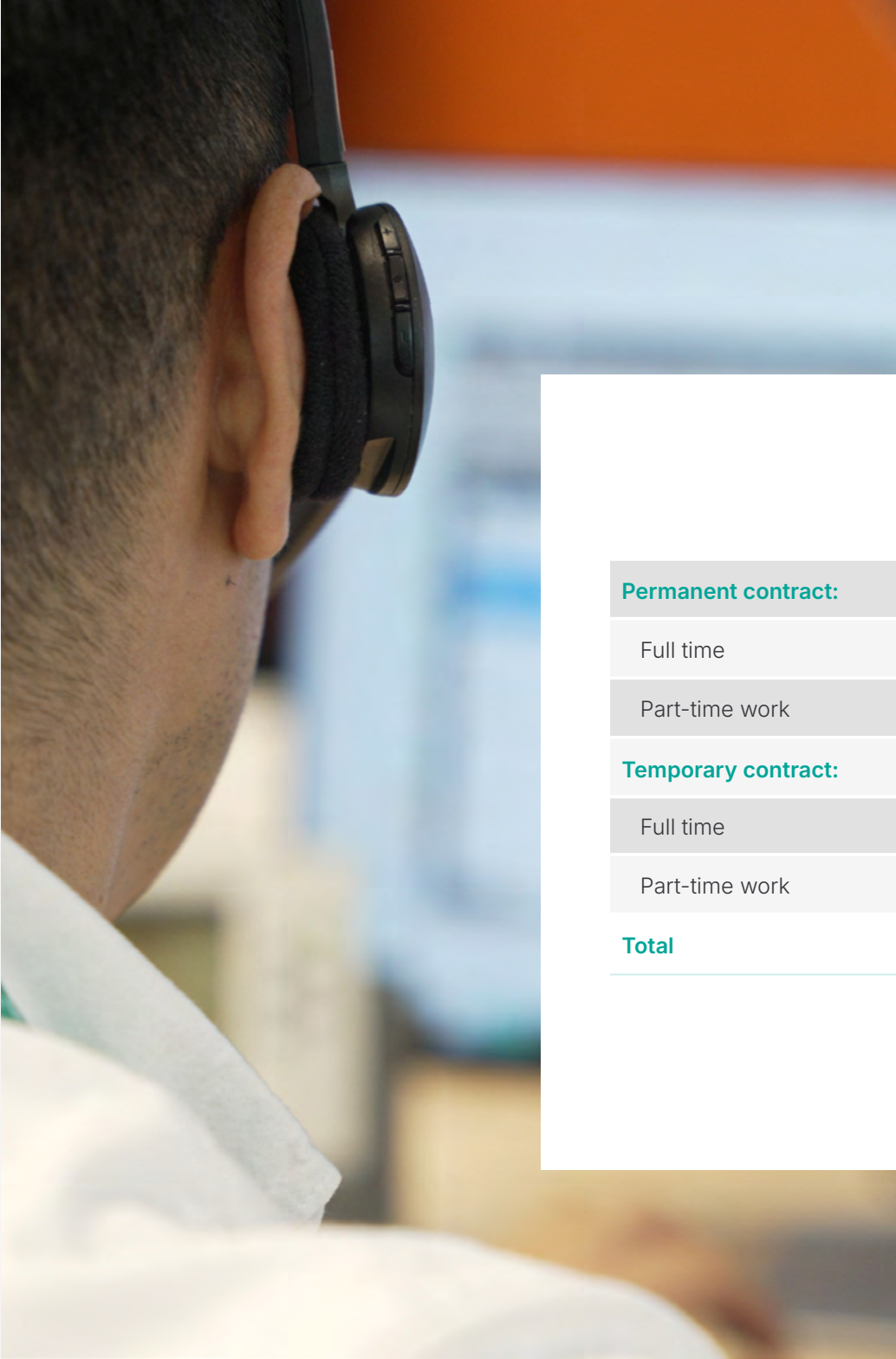
| | 2024 | | | 2023 | | |
|---------------------|-------|-------|-------|-------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Permanent contract: | | | | | | |
| Full time | 1,171 | 553 | 1,724 | 1,151 | 502 | 1,654 |
| Part-time work | 200 | 106 | 306 | 129 | 87 | 216 |
| Temporary contract: | | | | | | |
| Full time | 115 | 50 | 165 | 151 | 76 | 227 |
| Part-time work | 87 | 40 | 127 | 108 | 56 | 164 |
| Total | 1,286 | 603 | 1,889 | 1,302 | 578 | 1,881 |

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:

| | 2024 | | | | | 2023 | | | | |
|---------------------|-----------|-------------|-------------|-----------|-------|-----------|-------------|-------------|-----------|-------|
| | <30 years | 30-44 years | 45-54 years | >55 years | Total | <30 years | 30-44 years | 45-54 years | >55 years | Total |
| Permanent contract: | 227 | 527 | 493 | 477 | 1,724 | 183 | 510 | 503 | 458 | 1,654 |
| Full time | 145 | 4,44 | 435 | 394 | 1 418 | 132 | 458 | 456 | 393 | 1,438 |
| Part-time work | 82 | 83 | 58 | 83 | 306 | 51 | 52 | 48 | 65 | 216 |
| Temporary contract: | 74 | 60 | 17 | 13 | 165 | 92 | 88 | 27 | 20 | 227 |
| Full time | 56 | 49 | 15 | 7 | 127 | 62 | 68 | 23 | 12 | 164 |
| Part-time work | 18 | 11 | 2 | 6 | 37 | 30 | 21 | 4 | 8 | 63 |
| Total | 302 | 587 | 510 | 491 | 1,889 | 275 | 598 | 530 | 477 | 1,881 |



The greater part of the Group's workforce has a permanent, full-time contract, and is aged above 30, a fact that helps to confirm that Saba aims to achieve 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:

| | 2024 | | | | 2023 | | | |
|---------------------|----------------------|-------------------|---------------|-------|----------------------|-------------------|---------------|-------|
| | Management positions | Middle management | Rest of staff | Total | Management positions | Middle management | Rest of staff | Total |
| Permanent contract: | 9 | 110 | 1,605 | 1,724 | 9 | 113 | 1,531 | 1,654 |
| Full time | 9 | 103 | 1,306 | 1,418 | 9 | 113 | 1,316 | 1,438 |
| Part-time work | 0 | 7 | 299 | 306 | 0 | 0 | 215 | 216 |
| Temporary contract: | 0 | 0 | 165 | 165 | 0 | 0 | 227 | 227 |
| Full time | 0 | 0 | 127 | 127 | 0 | 0 | 164 | 164 |
| Part-time work | 0 | 0 | 37 | 37 | 0 | 0 | 63 | 63 |
| Total | 9 | 587 | 1,770 | 1,889 | 9 | 113 | 1,758 | 1,881 |

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.

4.1.2.1.2
Number of lay-offs

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

| | 2024 | | | 2023 | | |
|----------------------|------|-------|-------|------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Management positions | 0 | 0 | 0 | 0 | 0 | 0 |
| Middle management | 4 | 0 | 4 | 1 | 0 | 1 |
| Rest of staff | 107 | 33 | 140 | 62 | 29 | 91 |
| Total | 111 | 33 | 144 | 63 | 29 | 92 |

In 2024 and 2023, the ending of contracts due to lay-off occurred mainly for objective reasons defined by the applicable legislation. The company Geever is inactive, with a collective redundancy plan having materialised in 2024 that affected 38 people.

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

| | 2024 | | | | | 2023 | | | | |
|----------------------|-----------|-------------|-------------|-----------|-------|-----------|-------------|-------------|-----------|-------|
| | <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 | 2 | 1 | 1 | 4 | 0 | 0 | 0 | 1 | 1 |
| Rest of staff | 69 | 48 | 20 | 3 | 140 | 37 | 25 | 19 | 10 | 91 |
| Total | 69 | 50 | 21 | 4 | 144 | 37 | 25 | 19 | 11 | 92 |



Terminated contracts in 2024, as was the case in 2023, 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:

| | 2024 | | | 2023 | | |
|----------------------|---------|---------|---------|---------|---------|---------|
| | Mens | Women | Total | Mens | Women | Total |
| Management positions | 289,012 | 192,834 | 256,953 | 280,201 | 187,608 | 249,337 |
| Middle management | 103,172 | 82,947 | 95,588 | 99,434 | 80,724 | 92,869 |
| Rest of staff | 25,581 | 23,453 | 24,875 | 25,064 | 23,497 | 24,572 |
| Total | 30,681 | 27,811 | 29,722 | 29,788 | 27,546 | 29,080 |

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:

| | 2024 | | | | | 2023 | | | | |
|----------------------|-----------|-------------|-------------|-----------|---------|-----------|-------------|-------------|-----------|---------|
| | <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 | 301,897 | 251,334 | 256,953 | 0 | 0 | 199,973 | 263,440 | 249,337 |
| Middle management | 0 | 61,096 | 96,561 | 115,924 | 95,588 | 96,280 | 58,867 | 97,103 | 116,077 | 92,869 |
| Rest of staff | 15,660 | 23,010 | 28,963 | 30,456 | 24,875 | 16,174 | 22,816 | 28,197 | 30,032 | 24,572 |
| Total | 15,660 | 24,248 | 37,166 | 38,821 | 29,722 | 16,374 | 24,186 | 39,135 | 37,527 | 29,080 |

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 organisational model defines jobs with assigned levels, according to which the different remuneration items are defined. 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 9.4% in Saba companies in 2024 (7.5% in 2023).

At country level, the breakdown is as follows:

| | 2024 | 2023 |
|----------------|--------|--------|
| Spain | 1.2% | -0.7% |
| Italy | -6.8% | -6.2% |
| Portugal | -21.0% | -13.3% |
| Chile | 0.0% | 0.7% |
| United Kingdom | -0.5% | -3.3% |
| Germany | 3.0% | 4.6% |
| Slovakia | -21.0% | 3.6% |
| Czech Republic | -67.9% | -0.7% |
| Andorra | -34.9% | -24.9% |
| Total | 9.4% | 7.5% |

In Bamsa, the salary gap stood at -6.2% (-9.3% in 2023), which means that the current salary difference is favourable to women by that percentage.



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:

| 2024 | | | | | | |
|----------------|-----------------|--------------------|-------------------------|-----------------|--------------------|-------------------------|
| | Mens | | | Women | | |
| | Starting salary | Local minimum wage | Ratio (starting/ local) | Starting salary | Local minimum wage | Ratio (starting/ local) |
| Spain | 15,876 | 15,876 | 1.00 | 15,876 | 15,876 | 1.00 |
| Italy | 19,485 | - | - | 19,485 | - | - |
| Portugal | 11,939 | 11,480 | 1.04 | 11,939 | 11,480 | 1.04 |
| Chile | 7,508 | 7,350 | 1.02 | 7,508 | 7,350 | 1.02 |
| United Kingdom | 28,105 | 28,105 | 1.00 | 28,105 | 28,105 | 1.00 |
| Germany | 25,793 | 25,912 | 1.00 | 25,793 | 25,912 | 1.00 |
| Slovakia | 9,152 | 9,000 | 1.02 | 9,152 | 9,000 | 1.02 |
| Czech Republic | 10,864 | 9,043 | 1.20 | 10,864 | 9,043 | 1.20 |
| Andorra | 17,573 | 16,515 | 1.06 | 17,573 | 16,515 | 1.06 |

| 2023 | | | | | | |
|--------------------|-----------------|--------------------|-------------------------|-----------------|--------------------|-------------------------|
| | Mens | | | Women | | |
| | Starting salary | Local minimum wage | Ratio (starting/ local) | Starting salary | Local minimum wage | Ratio (starting/ local) |
| Spain | 15,120 | 15,120 | 1.00 | 15,120 | 15,120 | 1.00 |
| Italy ¹ | 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 |

¹ 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.

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 2024 and 2023, the remuneration received by all members of the Board of Directors of Saba Infraestructuras, S.A., 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 of members of the Board of Directors of Saba Infraestructuras, S.A. in 2024 and 2023, broken down by gender and including social security contributions, if any, is as follows:

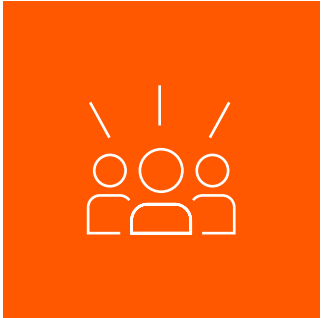
| | 2024 | | 2023 | |
|-------|----------------|----------------------------------|----------------|----------------------------------|
| | People average | Remuneration thousands of euros) | People average | Remuneration thousands of euros) |
| Men | 9.1 | 1,501 | 11.0 | 1,580 |
| Dona | 3.5 | 140 | 4.0 | 160 |
| Total | 12.6 | 1,641 | 15.0 | 1,740 |

The members of the boards of directors of the other Saba Group companies do not receive any remuneration in their capacity as directors.

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 in certain countries to regulate the organisation of work. In the countries where this is required, Saba has established annual calendars that are communicated to all employees, setting out entry and exit times with specific flexible working arrangements in each case, in order to promote a healthy work-life balance.

One of the measures to be established as part of the Group's transformation and work organisation process is the development of a single work and digital disconnection policy across all territories in order to guarantee and respect rest periods, leave, holidays and privacy of Saba Group staff. The aim is to limit the intrusion of digital tools into the personal sphere of the company's employees.



4.1.2.1.8 Disabled employees

In 2024, the number of people with disabilities in Saba was 77 (62 in 2023), accounting for 3.7% (2.8% in 2023) 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.

Employees who have any type of functional limitation in Spain, Portugal, the UK, Germany and Andorra are assessed by the relevant institution to evaluate the impact of their functional limitation on the performance of the tasks of their job; in Chile, initial support of three months is provided to assist them in adjusting to the job. Thereby, appropriate adaptations are made to the workplace and/or identification is made of tasks and functions that cannot be carried out.

| | 2024 | | 2023 | |
|----------------|-------|----------------------|-------|----------------------|
| | Total | % of total workforce | Total | % of total workforce |
| Spain | 32 | 4.4% | 28 | 3.5% |
| Italy | 14 | 7.1% | 11 | 5.5% |
| Portugal | 4 | 0.8% | 3 | 0.6% |
| Chile | 5 | 3.9% | 4 | 3.1% |
| United Kingdom | 14 | 3.7% | 9 | 2.0% |
| Germany | 7 | 10.0% | 6 | 9.0% |
| Slovakia | 1 | 5.0% | 1 | 4.2% |
| Czech Republic | 0 | 0.0% | 0 | 0.0% |
| Andorra | 0 | 0.0% | 0 | 0.0% |
| Total | 77 | 3.7% | 62 | 2.8% |

In Bamsa, the number of people with disabilities was 9 (7 in 2023), accounting for 6.9% (5.0% in 2023) of Bamsa's total workforce.

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

A working time organisation proposal must include elements that ensure aspects relevant to 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.

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 initiatives in different countries 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 2024 and 2023, the Group has maintained the hybrid work model started in 2020, 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 number of cumulative absences in 2024 was 221,450 hours (205,650 hours in 2023), an increase of 6.5% from 2023. Breakdown of absenteeism by type:



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; leave is granted for family issues pursuant to applicable legislation in each country, and Saba employees are allowed to work intensive hours during school holidays in certain countries.

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

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

| | 2024 | 2023 |
|---|------|------|
| Number of workers entitled to parental leave | 41 | 40 |
| Number of employees who have taken parental leave | 41 | 40 |
| Number of employees who returned to work during the reporting | 25 | 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 | 25 | 27 |
| leave | 61.0 | 72.5 |

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

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

Saba's approach is not only to comply with health and safety regulations, but to go beyond the minimum legal requirements and achieve maximum efficiency as part of the continuous improvement process, because one of the goals of Group companies is to stand out as a responsible employer who is committed to the health of their teams.



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

The breakdown of occupational accidents by gender and country is as follows:

| | 2024 | | | 2023 | | |
|----------------|------|-------|-------|------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Spain | 4 | 3 | 7 | 7 | 3 | 10 |
| Italy | 3 | - | 3 | 3 | - | 3 |
| Portugal | 1 | - | 1 | 1 | - | 1 |
| Chile | 7 | 2 | 9 | 3 | 3 | 6 |
| United Kingdom | 8 | - | 8 | 4 | - | 4 |
| Germany | 1 | - | 1 | - | - | - |
| Slovakia | - | - | - | - | - | - |
| Czech Republic | - | - | - | - | - | - |
| Andorra | - | - | - | - | - | - |
| Total | 24 | 5 | 29 | 18 | 6 | 24 |

The breakdown for Bamsa is as follows:

| | 2024 | | | 2023 | | |
|-------|------|-------|-------|------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Bamsa | 1 | 1 | 2 | - | 1 | 1 |

The calculation of accidents includes all accidents resulting in sick leave, whether commuting or at the work centre, but does not include accidents deemed to be relapses.

There is a clear increase in occupational accidents in the male gender. More detailed analysis shows that the increase comes from Chile and UK.

In relation to the frequency and severity indices, the results are as follows:

| | 2024 | | | 2023 | | |
|-----------------|------|-------|-------|------|-------|-------|
| | Mens | Women | Total | Mens | Women | Total |
| Frequency index | 8.77 | 3.91 | 7.23 | 7.07 | 5.32 | 6.54 |
| Severity index | 0.15 | 0.11 | 0.13 | 0.15 | 0.06 | 0.12 |

The frequency rate corresponds to the number of accidents per hour worked multiplied by 1,000,000. Only accidents occurring at work with sick leave are counted. 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 severity rate corresponds to the number of work days lost to accidents for every 1,000 hours worked.

Neither in 2024 nor in 2023 were there any occupational diseases among workers.

SABA is committed to minimising the risk of immediate harm to customers and employees when making the intended use of car parks. To this end, SABA seeks to ensure that all the design, construction and maintenance processes of these infrastructures contain safeguards for the health and safety of employees with respect to risks of falls, impacts, entrapment, inadequate lighting or moving vehicles.

In addition, Saba has established audit review processes for compliance with legal requirements, as part of the processes for obtaining ISO certifications. Sana has the certifications¹ ISO9001:2015 Quality, ISO 14001:2015 Environment and ISO 45001:2018 Health and safety.

Each of the certified ISO standards contributes to Saba's commitment to minimise the risk of injury to staff in the course of their work in the car parks.

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

¹ See Appendix. ISO certifications by country and company

The labour relations system in Spain establishes different types of labour representation in companies: union representation through works councils or through staff delegates. Collective agreements provide for various channels of communication with the representatives through committees dealing with various and diverse aspects of general and specific interest.

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:

| | 2024 | 2023 |
|----------|------|------|
| Spain | 100% | 100% |
| Italy | 100% | 100% |
| Chile | 53% | 46% |
| Portugal | 100% | 100% |

In Bamsa, all staff are covered by collective agreements. There are no such collective agreements in the United Kingdom, Germany, Slovakia, the Czech Republic and Andorra.

Details on joint health and safety committees and the percentage of staff represented by country is as follows:

| 2024 | | | | | 2023 | | | | |
|----------------|-------------------|-----------------|--------------------|----------------------|-------------------|-----------------|--------------------|----------------------|--|
| | No. of committees | Total workforce | Employees included | % of total workforce | No. of committees | Total workforce | Employees included | % of total workforce | |
| Spain | 3 | 725 | 463 | 64% | 3 | 792 | 500 | 63% | |
| Italy | 22 | 196 | 197 | 101% | 22 | 199 | 199 | 100% | |
| Chile | 5 | 512 | 288 | 56% | 4 | 480 | 480 | 100% | |
| Sportugal | - | 128 | - | 0% | 0 | 129 | 0 | 0% | |
| United Kingdom | 1 | 375 | 374 | 100% | 1 | 445 | 445 | 100% | |
| Germany | - | 70 | - | 0% | 0 | 67 | 0 | 0% | |
| Slovakia | - | 20 | - | 0% | 0 | 24 | 0 | 0% | |
| Czech Republic | - | 31 | - | 0% | 0 | 33 | 0 | 0% | |
| Andorra | - | 8 | - | 0% | 0 | 7 | 0 | 0% | |
| | 31 | 2,065 | 1,322 | 64% | 30 | 2,176 | 1,624 | 79% | |

The breakdown for Bamsa is as follows:

| 2024 | | | | | 2023 | | | | |
|-------|-------------------|-----------------|--------------------|--------------------|-------------------|-----------------|--------------------|--------------------|--|
| | No. of committees | Total workforce | Employees included | Employees included | No. of committees | Total workforce | Employees included | Employees included | |
| Bamsa | 1 | 130 | 130 | 100% | 1 | 139 | 139 | 100% | |

4.1.2.4 Training and development

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 technologies and work tools. The aim is for employees to improve their work skills and abilities, which brings both individual and collective benefits and helps Saba to grow. Saba sees training as a method to face the challenges of the sector and society, the advances of technology and the need for excellence or continuous improvement. To balance skills with the demands of the workplace, continuous training creates synergies between knowledge acquired through experience and new strategies applicable to the workplace.

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

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

Below, the key objectives of the training plans are as follows:

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

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

| Management positions | Middle management | Rest of staff | Total |
|----------------------|-------------------|----------------|----------------|
| 324 | 723 | 24.052 | 25.100 |
| 395 en 2023 | 1,742 en 2023 | 22,499 en 2023 | 24,636 en 2023 |

In 2024, the number of training hours increased by 2% compared to the previous year.



4.1.2.5 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.

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.

Saba's commitment to equality is based on the following pillars:



Saba has a leader in Equality, a person who, thanks to their expert knowledge on equality, acts as a guarantor of effective equality between men and women in the workspace. This person is in charge of driving, promoting, implementing, coordinating and evaluating the plans and measures for equal opportunities between women and men. In the specific case of Spain, the policy has been implemented in the form of Equality Agents. There is currently an equality agent for Saba Infraestructuras, Saba Aparcamientos and Aparcamiento Gran Bulevar and another for Bamsa.

In Spain, Saba has two equality plans: one comprising Saba Infraestructuras, Saba Aparcamientos and Aparcamiento Gran Bulevar and another only for Bamsa. In addition, two committees were set up of representatives of the company and the social partners to monitor, evaluate and periodically review the respective equality plans.

The equality plans set out positive plans of action 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.

During the year, priority was given to actions related to corporate culture, communication and awareness-raising, such as the awareness-raising campaigns on International Working Women's Day and the Elimination of Violence against Women; in the area of recruitment, the drafting of job offers with inclusive language is guaranteed and the recruitment of personnel through blind CVs has been consolidated; in training, the Management Committee has received training on equal opportunities awareness; and in prevention of sexual and gender-based harassment, protocols have been drawn up on sexual and gender-based harassment and other conduct contrary to sexual freedom and moral integrity in the workplace.

At Saba we strive to offer an inclusive and integrating environment, where employability is promoted for all groups in society. In relation to trans and LGTBIQ+ people, Saba aims to create an environment that ensures real and effective equality for trans

people and guarantees the rights of LGTBIQ+ people. Specifically, in Spain, in accordance with Law 4/2023, of 28 February, for the real and effective equality of trans people and for the guarantee of the rights of LGTBIQ+ people, the Committee on measures for the equality and non-discrimination of LGTBIQ+ people has been set up for Saba Infraestructuras, Saba Aparcamientos and Gran Bulevar and the Committee on measures for the equality and non-discrimination of LGTBIQ+ people for Bamsa.

Saba's commitment to the right to respect for the dignity of human beings, especially women, is beyond question. Likewise, everyone has the right to work in an environment where rights and respectful treatment are respected, whether they are working people, customers, suppliers or external partners. In this sense, the aforementioned protocols for prevention and action against sexual and gender-based harassment define the framework for action in such situations in order to prevent, identify and address situations of sexual harassment or gender-based harassment in the workplace, as well as to protect the rights of the people affected. To this end, the protocol details the steps to be followed when a complaint is made, so as to ensure a safe and respectful environment for all. Saba deems it a fundamental resource to ensure a respectful and safe environment for all people by responding effectively to any inappropriate behaviour.





Saba currently has the following formalised protocols:

- **In Spain**, two protocols for prevention and action against sexual harassment and other conduct contrary to sexual freedom and moral integrity in the workplace have been negotiated and agreed in the corresponding committees, one of which applies to Bamsa employees and the other to all staff of Saba Infraestructuras, Saba Aparcamientos and Aparcamiento Gran Bulevar.
- **In Chile**, Saba has an investigation procedure for sexual harassment, workplace harassment and violence at work in line with the law on sexual harassment, workplace harassment and violence at work (Karin Law), which guarantees its staff a dignified working environment, free of violence and with a gender perspective, and third parties outside the company, a procedure for investigating cases of sexual and workplace harassment and violence committed by third parties outside the company, and a procedure for preventing sexual and workplace harassment and violence committed by third parties outside the company.



4.1.2.6 Accessibility

In order to facilitate non-discriminatory, independent and safe access to and use of 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 people with special needs need to go, so that he/she can make proper and comfortable use of them. In this context, Saba is committed to the following measures:

- 1 Adequately sized parking spaces arranged, where possible, at the closest point to pedestrian lift access.
- 2 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.
- 3 Collection management points designed to ensure accessibility.
- 4 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.



4.2 Relations with Customers and Consumers

Saba continues to work in different area 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.



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 Italy, Saba has maintained the volumes and scope in terms of the activity of the CCC. In the case of Portugal, there has been a decrease in the number of connected car parks, due to changes in the scope of consolidation.

In its work of remote management of car parks in Spain, Italy and Portugal, the CCC handled 2,334,798 intercom calls from car parks in 2024, which is 2% more than in 2023. The number of calls handled represents an average of around 6,379 calls per day and resolved all manner of incidents and operating remotely 24 hours a day, seven days a week, 365 days a year.

In addition, the CCC handled 27,992 requests (19,898 in 2023) in Spain concerning products by email.

In 2024, we continued to transform our Customer Care (CS) in Spain through the Customer Success project. With the implementation of a CRM application with Omnichannel software, the team has a single entry point for customer requests, and has started to collect customer feedback (Customer Voice) to enhance our value proposition.

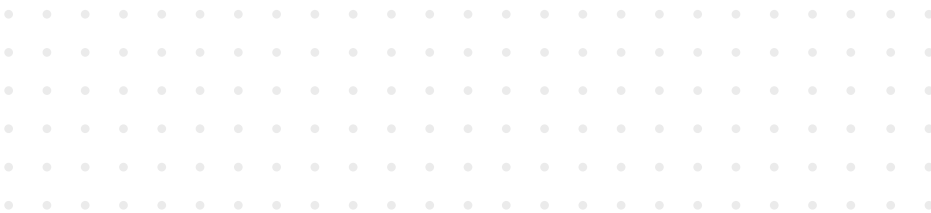
Building on this implementation, we have trained our Customer Care team in "Customer Service with Technology and Humanity", emphasising empathy as an essential pillar for an exceptional experience.

Based on the experience in Spain, the extension of the software to other countries will be considered.

In addition, we continue to work through the Customer Care Committee, which was consolidated in 2024 and formed by the areas of Operations, Marketing and Sales, in order to optimise the Customer Journey. This collaborative approach fosters a cycle of continuous improvement, ensuring that every interaction contributes to increased customer satisfaction and loyalty.

In 2024, Saba received a total of 245,401 customer requests, 18% more than in 2023, 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 210,555 requests (179,506 in 2023). Activity has increased due to increased commercial activity, especially e-commerce.

Additionally, 6,854 requests were registered corresponding to complaints and claims (8,068 requests in 2023), all of them resolved.



4.2.2 Continuous improvement of the digital offer

In 2024 Saba upgraded its website with new technology based on an innovative corporate technology platform, thus significantly improving the customer experience and providing an important foundation for the future.

It should be noted that in October 2024, Spain and Portugal reached records in the volume of digital business.

In Spain, there has also been strong growth in online subscription sales owing to the optimisation of the purchasing process.

In addition, the implementation of the first "Quick Wins" defined in the international SEO audits is resulting in constant improvement of the organic positioning in Italy, Portugal and Chile. In addition, following the good results achieved in terms of leads generated through the pop-up instant messaging tool "Optin-Monster" in Spain, it will also be implemented in Italy, Portugal and Chile.

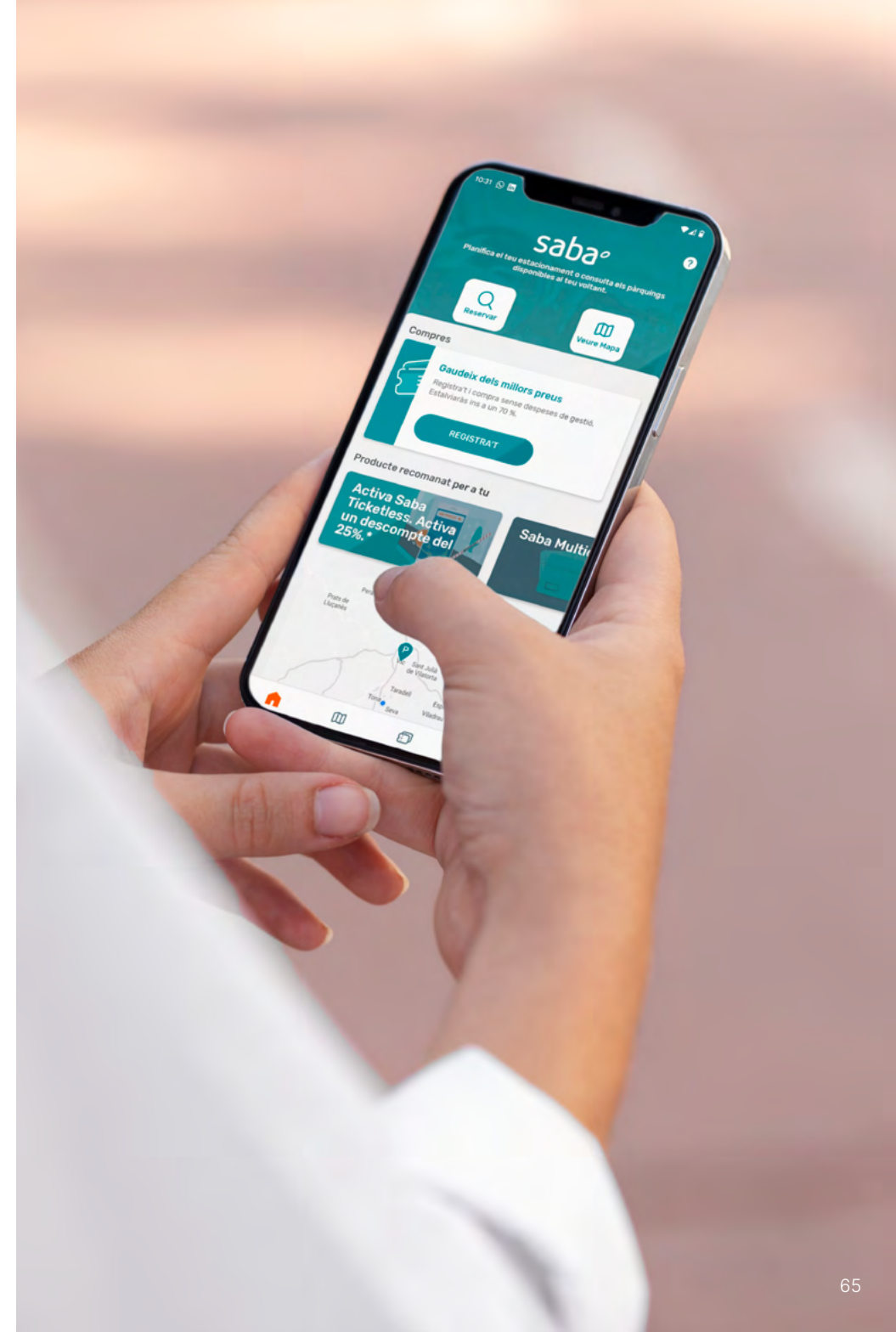
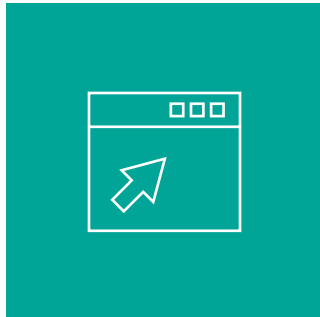
In Spain, Bamsa published its new website, which includes institutional and explanatory content that highlights the company's contribution to the sustainable mobility ecosystem in Barcelona. (<https://www.bamsa.cat/>)

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:

- On **social media**, Saba's LinkedIn page continues to grow. The Instagram profile has been consolidated, with original and quality content that is highly rated by the audience, as shown by the success of the giveaways, with high rates of engagement and of growth in the number of followers (more than 5,500 at the end of the year). Saba has maintained its large community of fans on Facebook, one of the largest in the sector in Europe (>18K), and we make use of the profile on "X" for operational alerts.
- The **"Wikidriver" blog** continues to be liked by the audience, returning to growth in the third quarter, and it is contributing a significant percentage of traffic to the e-commerce website.
- The **email Marketing channel** is working actively well in the four countries – Spain, Portugal, Italy and Chile – where it is implemented, sending between one and three Newsletters a month and generating conversions.



4.2.4 Customer voice

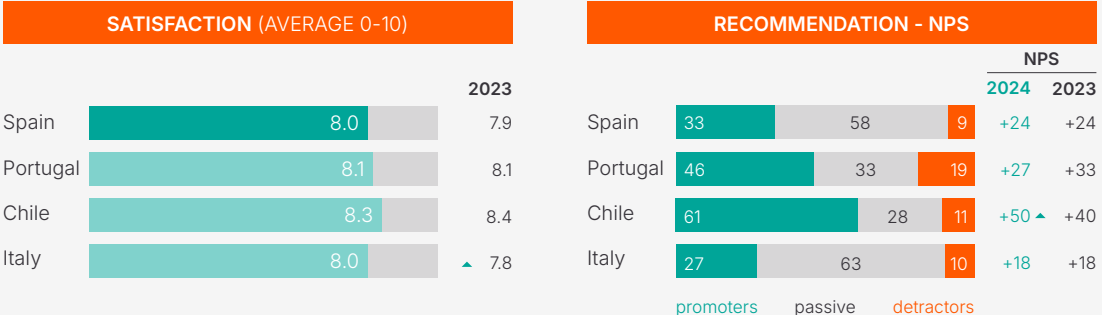
One of the most important aspects for Saba is to ascertain at all times the degree of satisfaction of our customers, considering it a priority in our progress towards continuous improvement and customer focus.

To this end, Saba conducts a series of studies in each country and analyses the results of these studies from different perspectives and in conjunction with the operations teams. As a result of this process, actions are consolidated and improvement measures are implemented, with an unwavering focus on improving customer satisfaction.

Customer satisfaction surveys:

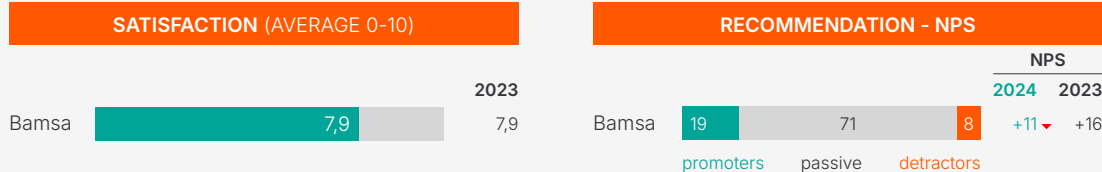
In 2024, in-person satisfaction surveys continued to be carried out in Spain, Italy, Portugal and Chile.

The results of the satisfaction surveys are as follows:

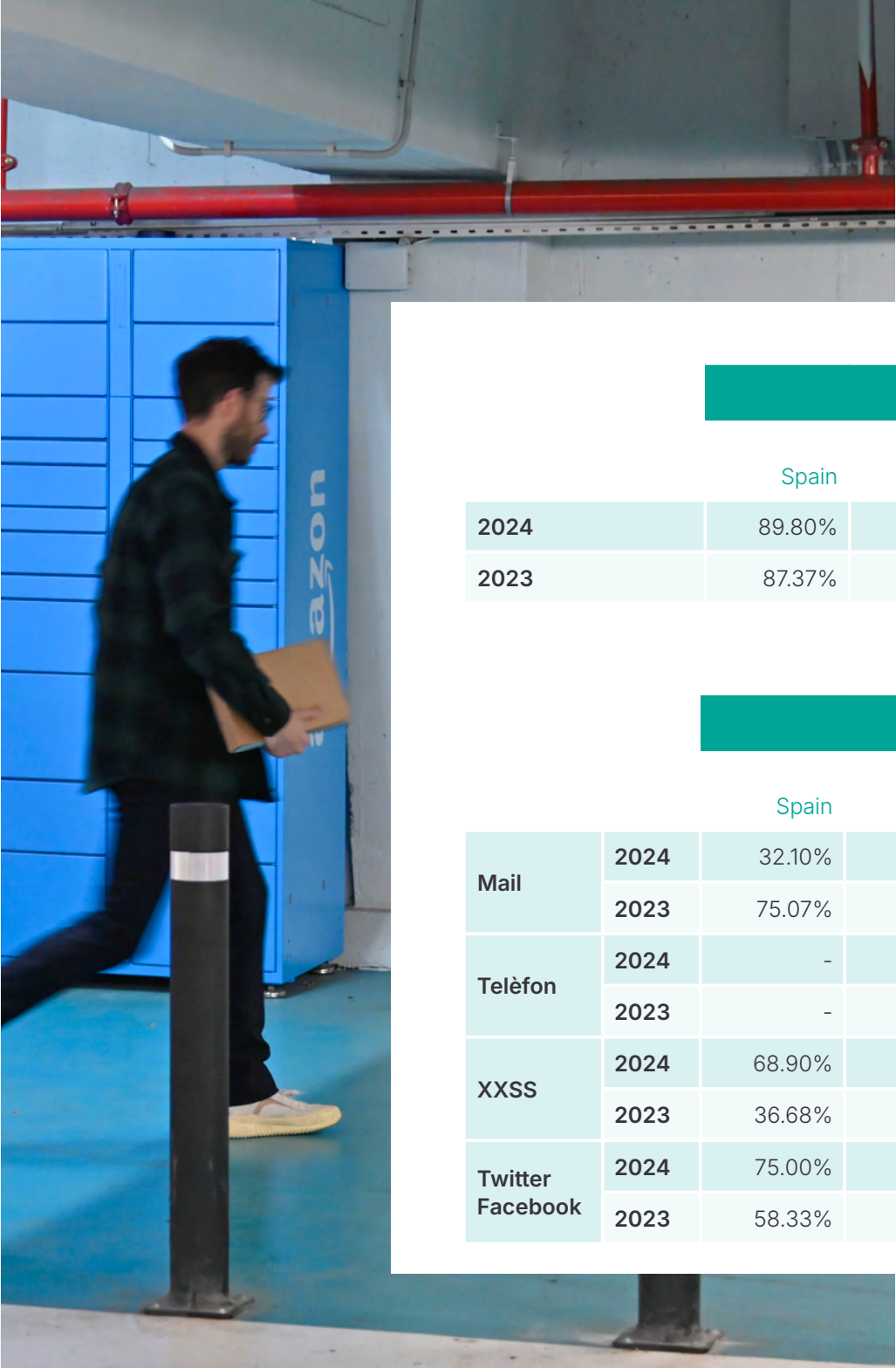


The customer satisfaction rating is consolidated in the high band in every country, reaching the target of 8.0. The Net Promoter Score (NPS) also shows positive results, in line with previous years and maintaining positive values, which is Saba's objective.

The results of the satisfaction surveys carried out in BAMSA car parks are as follows:



The results obtained fall within the reasonable ranges for the group, taking into account the specific characteristics of the company's car parks.



Mystery Shopping

In 2024, in person and online Mystery Shopping continued in all countries except Andorra.

The results of in-person Mystery Shopping show a positive evolution:

| Valuation ratio - Mystery Shopping-Parking | | | | | | | | |
|--|--------|--------|----------|--------|---------|----------|---------|----------------|
| | Spain | Italy | Portugal | Chile | Germany | Slovakia | Andorra | United Kingdom |
| 2024 | 89.80% | 86.42% | 89.30% | 81.60% | 94.00% | 93.00% | - | 93.30% |
| 2023 | 87.37% | 86.42% | 86.12% | 83.27% | 93.31% | 88.75% | 95.25% | 91.71% |

The results of online Mystery Shopping are as follows:

| Valuation ratio - Mystery Shopping-Parking | | | | | | | | | |
|--|------|--------|--------|----------|--------|---------|----------|----------------|----------------|
| | | Spain | Italy | Portugal | Chile | Germany | Slovakia | Czech Republic | United Kingdom |
| Mail | 2024 | 32.10% | 80.60% | 78.30% | 70.80% | 60.40% | 84.20% | 80.90% | 98.60% |
| | 2023 | 75.07% | 60.33% | 79.80% | 68.90% | 66.53% | 72.50% | 91.10% | 96.67% |
| Tèlèfon | 2024 | - | - | 66.40% | 24.50% | 54.70% | 51.30% | 72.50% | 93.10% |
| | 2023 | - | - | 70.00% | 23.00% | 55.93% | 71.65% | 60.50% | 83.43% |
| XXSS | 2024 | 68.90% | 27.50% | - | - | - | - | - | 100.00% |
| | 2023 | 36.68% | 12.50% | - | - | - | - | - | 96.67% |
| Twitter Facebook | 2024 | 75.00% | - | - | - | - | - | - | 100.00% |
| | 2023 | 58.33% | - | - | - | - | - | - | - |

At the country level, the excellent results obtained in the UK reflect the high quality of customer service. In the specific case of Spain, the decrease in the result in e-mail service is largely due to the high volume of messages received as a result of the initial period of implementation of the new technology platform.

In addition to the studies mentioned above, the voice of the online customer is continuously and actively listened to (app stores reviews, Google Maps, e-komi). Google Maps, the most important channel, shows the following scores:

| | 2024 | 2023 |
|----------------|------|------|
| Spain | 3.2 | 3.3 |
| Italy | 3.9 | 3.9 |
| Portugal | 3.2 | 3.5 |
| Chile | 3.3 | 3.6 |
| United Kingdom | 3.2 | 3.3 |
| Germany | 3.3 | 3.6 |
| Slovakia | 3.4 | 3.1 |
| Andorra | 4.0 | 3.7 |

Ratings are high and similar to the previous year in all countries, mainly due to the importance the Saba team places on answering all reviews.

In addition, this year Saba carried out the first pilot tests to incorporate Artificial Intelligence in the collection and categorisation of the customer's voice and thereby speed up the process, the response to the customer and increase customer satisfaction.

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 and blocking, inadequate lighting or moving vehicles.

Saba is certified with ISO 45001:2018¹ Occupational health and safety; processes related to our customers' health and safety will be revised and certified within this framework.

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.

¹ See Appendix. ISO certifications by country and company



4.3 Community Relations and Social Action

The Group is in a continuous process of revision, updating and development in order to adapt to the needs of both its customers and the public, with a constant focus on the quality of service and its connection with the territory.

Maintaining a strong relationship with its environment enables Saba to establish an effective dialogue with its stakeholders, including administrations, institutions and communities. This exchange facilitates the identification of needs and the implementation of innovative solutions, with the support of a highly committed team.

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. Saba also maintains institutional agreements with different organisations, foundations and associations in all the countries where it operates.

:

The criteria established by Saba for its partnerships are as follows:



Unprotected population

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



Health

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



Cultural institutions

Collaboration and engagement with historical organisations in the territory in line with Saba's commitment to the environment in which it operates.



Cities and mobility

Collaborations with entities representing the interests of the cities in which Saba operates, with a special focus on sustainable mobility initiatives.

Contributions to organisations

In 2024, Saba contributed a total of €378 thousand (€338 thousand in 2023) for institutional action, broken down, in line with the above-mentioned criteria, as follows: association fees, €157 thousand (€169 thousand in 2023); sponsorships, €150 thousand (€96 thousand in 2023); collaboration agreements, €71 thousand (€73 thousand in 2023). Additionally, Saba contributed €120 thousand (€105 thousand in 2023) to non-profit foundations and associations to support social projects with links to the territory.

The breakdown by country, in thousands of euros, is as follows:

| 2024 | | | | | |
|----------------|-------------------------|--------------|--------------|----------------|-------------|
| | Institutional action | Associations | Sponsorships | Collaborations | Foundations |
| Spain | 258 | 110 | 87 | 61 | 107 |
| United Kingdom | 35 | 35 | - | - | - |
| Italy | 49 | 4 | 35 | 10 | - |
| Portugal | 27 | 2 | 25 | - | 6 |
| Germany | 5 | 2 | 3 | - | - |
| Slovakia | 2 | 2 | - | - | 7 |
| Chile | 1 | 1 | - | - | - |
| Czech Republic | 1 | 1 | - | - | - |
| | 378 | 157 | 150 | 71 | 120 |

In the case of Spain, contributions made by Bamsa amounting to €26 thousand (€25 thousand in 2023) are included in association fees.

Corporate actions to enhance the Group's reputation

Saba also carries out engagement actions with stakeholders, thus highlighting its commitment as a hub of mobility services aimed at promoting sustainable and efficient urban mobility by combining a wide range of mobility services with advanced technology, innovation and smart commercial strategies, thus ensuring an optimal response to customer needs. These actions range from corporate news to participation in events or conferences, as well as social actions, commercial innovations or significant business operations.



Corporate governance

5



5.1 Company commitments to sustainable development

The entire Saba organisation actively promotes and implements its sustainability culture.

The integration of sustainability in Saba's business strengthens transparency and proper management of its stakeholders. In this context, its sustainability strategy follows the guidelines set by the GRI Standards.

In 2024, 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, the Group 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. Given the nature of its business, Saba prioritises objectives related to climate action, aligning itself with initiatives to combat climate change and mitigate its effects. It also promotes sustainable cities and communities by developing innovative solutions in urban mobility, and by improving, innovating and applying technology in its infrastructures.





5.2 Governing bodies

The members of the governing body of Saba Infraestructuras, the group's parent, are:

President

Salvador Alemany Mas — Date of appointment 14/12/2011¹

Chief Executive officer

Josep Martínez Vila — Date of appointment 14/12/2011¹

Members

Xavier Brossa Galofré — Date of appointment 04/05/2022

Óscar Valentín Carpio Garijo — Date of appointment 31/05/2017

Estefanía Collados López De María — Date of appointment 26/09/2012

Adolfo Feijóo Rey — Date of appointment 31/10/2019

José María Mas Millet — Date of appointment 14/09/2018²

Inmaculada Riera Reñé — Date of appointment 04/05/2022

Elena Salgado Méndez — Date of appointment 22/06/2020

Joseph Zacharioudakis — Date of appointment 22/06/2020

Secretary (non-Board Member)

Adolfo Feijóo Rey — Date of appointment 21/02/2024

Non-Executive Vice-Secretary

Carlota Masdeu Toffoli — Date of appointment 21/02/2024

¹ Date of re-election 8/5/2024

² Date of re-election 10/12/2024

5.3 Relationship with shareholders

At 31 December 2024, 0.43% of the share capital of Saba Infraestructuras, S.A. was distributed among approximately 1,700 shareholders and co-shareholders. For its part, 0.17% of the share capital of Saba Aparcamientos, S.A. was distributed among approximately 250 shareholders and co-shareholders.

Given the shareholding structure of these companies, Saba's Shareholders' Office is a space where all shareholders can communicate with the company and request information on the most significant affairs of the Group.

Saba's shareholders are called, at least annually, to participate in the company's General Meeting where they are provided with all the information to facilitate the monitoring of the company. 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 2024, the Shareholders' Office responded to 335 queries, mostly related to the sale of shares by minority shareholders, news on the company 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.sabagroup.com



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 establishing and defining the company's work processes and decision making. 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 and decision making, 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 web page:

<http://saba.eu/en/informacion-corporativa/codigo-etico>.

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

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

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

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

In this sense, different protocols have been put in place in order to ensure the correct application of the commitment to respect workers' rights, seeking to prevent and avoid causing harm, and where harm has occurred, to give the victim access to a possible remedy (see 4.2.1.5, Equality).



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.

The Code of Ethics applies to all 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. In addition, Bamsa has its own Code of Ethics, with identical terms with respect to objectives, regulation and dissemination.

The Code of Ethics is distributed to all Saba staff and is available on the group's websites.

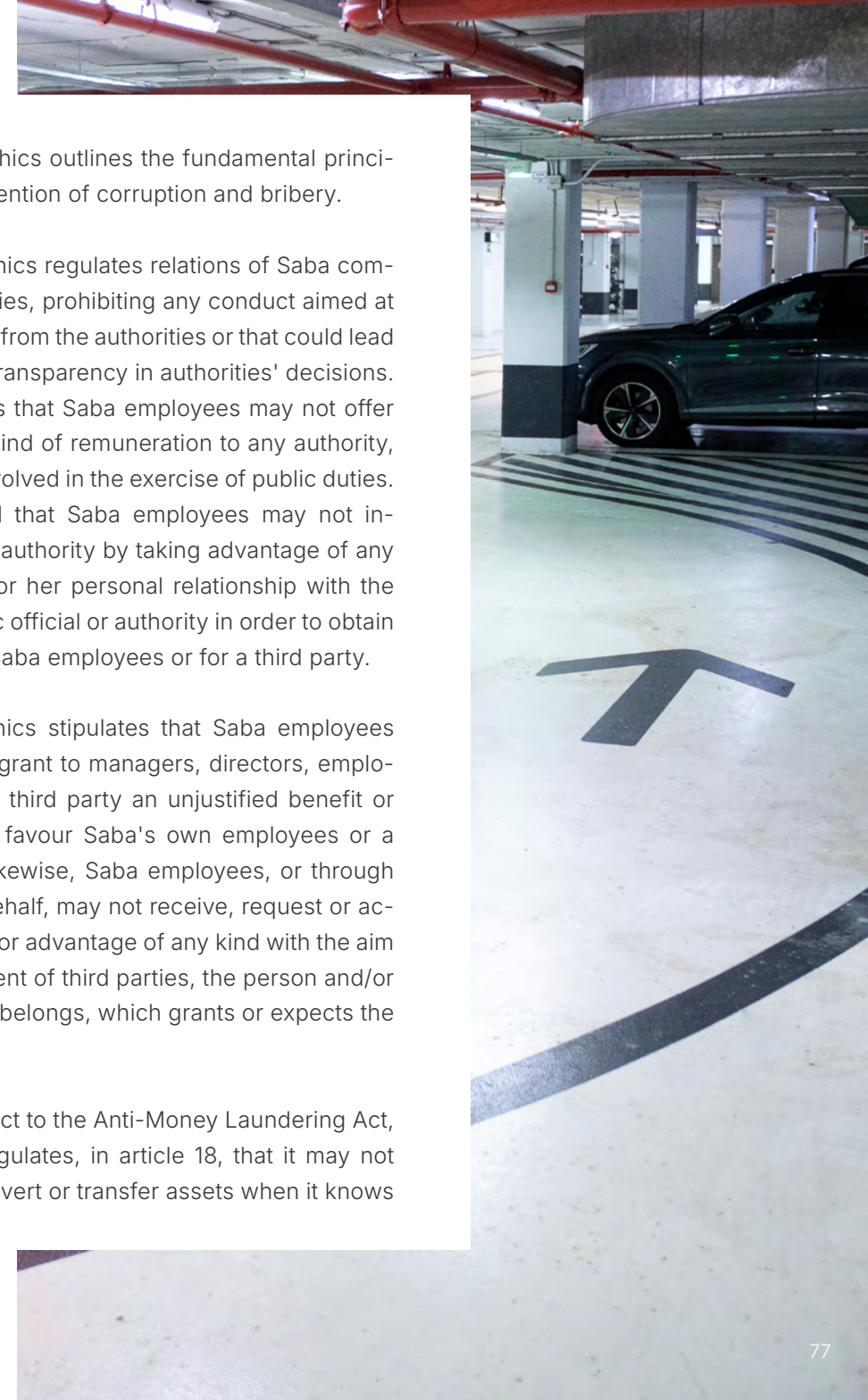
In general terms, within the framework of Saba's relations with third parties, Saba reports on the importance of compliance with the principles set out in the Code of Ethics and the Policy for Prevention of Corruption and on Relations with Public Authorities and third parties.

Article 9 of the Code of Ethics outlines the fundamental principles pertaining to the prevention of corruption and bribery.

Article 9 of the Code of Ethics regulates relations of Saba companies 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.

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.

In implementation of the principles of the Code of Ethics, the Policy on Prevention of Corruption and on Relations with Public Authorities and Third Parties, approved in 2023, establishes the principle of Zero Tolerance for Corruption both in relations with public authorities and in private business relations and is applicable to all Saba Group countries.

In addition, the *Regulation on Prevention of Corruption and on Relations with Public Authorities and with the Private Sector*, approved in 2023, sets the criteria that Saba Group companies and employees must observe in their dealings with the public sector and the private sector.

Saba is aware of the importance of continuous employee training in order to correctly apply the *Code of Ethics*. Accordingly, Saba has incorporated specific training in the Saba Campus on the Code of Ethics for Spain, Portugal and Andorra, as well as an awareness-raising video pill also distributed to Italy and Chile by other means such as e-mail or the intranet. The UK also has an online platform with specific code of ethics training. In addition, several specific training courses have been organised in Spain this year, totalling 59 hours. In 2023, a total of 250 hours of training related to the *Code of Ethics* were imparted.

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 is set out in the following:

A

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

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

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

B

Control structure of the Crime Risk Prevention Model

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

- 1 the **Board of Directors**, as the highest decision-making body, and
- 2 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 2024 (four in 2023) and one extraordinary meeting.

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 20 March 2024, the corresponding report was submitted to the Board of Directors, where no relevant breaches of the Prevention Model were detected during the previous year.

The company Barcelona d'Aparcaments Municipals, S.A. (BAMSA) follows the Criminal Risk Prevention model, with its own Ethics Committee.

- 3 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 Italy, in Saba Italia and SIPA, Portugal and Chile, the control structure of the crime prevention model is organised in a manner similar to that described for Spain, through specific *Manual Risk Prevention and Corruption Prevention Manuals* adapted to the country's legal framework, local Ethics Committees and designated supervisors. In the other countries of the Group, companies' senior management ensures compliance with the ethical principles and policies established to prevent the commission of crimes.

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 (both Saba and Bamsa), Portugal, Italy (both Saba Italia and SIPA) 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.

These countries also have a management policy for the Internal Reporting and Complaint System (whistleblower channel) that sets out the rights and responsibilities of whistleblowers and of any persons investigated.

- The United Kingdom and Chile also communication channels. In the case of the United Kingdom, this channel also guarantees anonymity.
- Slovakia and the Czech Republic are not required to have whistleblower channels.

In the course of 2024, nine communications were received on the platform through the Ethical Channel in Spain, one of which was referred to Saba Chile,

another related to technical trials in the channel and another was referred to the Bamsa channel. The remaining six complaints were referred to customer care channels.

In Portugal, two communications were received through the Ethical Channel. One communication was referred to customer care channels, and the other had indications of conduct contrary to the company's Code of Ethics in the area of the treatment of personnel in the work environment. Following the pertinent investigation in accordance with the Whistleblowing Channel Policy, the appropriate disciplinary measures were taken.

In Chile, 26 communications were received, which resulted in 34 cases opened, one for each reported case, 17 cases are closed, 9 are closed pending a ruling by the Labour Directorate, 2 are under way, 1 is closed in the process of notifying those involved and 5 were dismissed for failure to not meet the requirements for proceeding with the investigation. With respect to the 17 cases now closed, in seven cases violations of workers' rights were found and the corresponding disciplinary measures were taken, and in three cases preventive measures were taken in view of the information involved.

The other countries received no communications. In the course of 2023, 11 communications were received on the platform through the Ethical Channel in Spain, 7 of which related 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 was received in the Ethical Channel, which was also referred to the customer care channels, and one communication outside the Ethical Channel. The other countries received no 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 workplace. 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 matters relating to corruption or money laundering either in 2024 or in 2023. 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 engage in debate and actively take part in training activities.

5.5 Subcontracting and suppliers

Saba's purchasing activity is regulated through the Saba Purchasing Model with scope in Spain, Italy, Portugal and Chile. This model requires defining purchasing criteria in advance, including technical, economic, legal, environmental, and occupational risk prevention and safety criteria. It also sets out the information to be requested and the methodology for approving and evaluating suppliers.

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

Saba works with suppliers that promote the social integration of people with disabilities, at risk of social exclusion, etc. In fact, in Spain Saba arranges external services through a company with a clearly social purpose which works towards helping the disabled gain a foothold in the job market. Thereby, Saba confirms its commitment to supporting the inclusion of people with disabilities in the labour market and generating quality employment for this social group, which faces greater difficulties in the ordinary labour market.

No audits were carried out of suppliers in 2023 or 2024.

At preset, the persons responsible for the purchase or provision of the service evaluate the supplier by means of a satisfaction questionnaire when the provision of the service is complete. In addition, those cases with negative evaluations are reviewed centrally in each country in order to take the necessary actions. This ensures the continuous evaluation of suppliers in the services they provide to Saba.





5.6 Subsidies received

In 2024, Saba has received €99 thousand (€305 thousand in 2023) as aid or compensation, basically related to the increase in energy costs, incentives for efficient and sustainable mobility and to promote hiring.

The breakdown by country is as follows

| | 2024 | 2023 |
|----------------|-----------|------------|
| Spain | 42 | 22 |
| Italy | - | 271 |
| Portugal | 25 | 8 |
| Germany | 17 | 4 |
| Slovakia | 14 | - |
| Chile | 1 | 1 |
| United Kingdom | - | - |
| Czech Republic | - | - |
| Total | 99 | 305 |

In the case of Spain, it includes aid or compensation received by Bamsa amounting to €17 thousand (€3 thousand in 2023).

5.7 Tax information

The contribution by country, included in the scope of consolidation, to consolidated profit/(loss) for financial years 2024 and 2023 is as follows, showing also the portion corresponding to non-controlling interests as indicated in the Notes to the Financial Statements, is as follows:

| <i>Figures in thousands of euros</i> | 2024 | 2023 |
|--------------------------------------|-----------------|--------------|
| Portugal | 2,549 | 3,056 |
| Spain | 2,504 | 2,341 |
| Slovakia | 223 | 149 |
| Chile | 220 | 985 |
| Andorra | 187 | 129 |
| Czech Republic | (76) | (109) |
| Italy | (4,748) | 7,553 |
| Germany | (5,255) | (2,690) |
| United Kingdom | (13,339) | (9,296) |
| Total | (17,735) | 2,117 |

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

| | 2024 | 2023 |
|----------------------|--------|--------|
| Spain | 25% | 25% |
| Italy ¹ | 24% | 24% |
| Portugal | 22,5% | 22,5% |
| Chile | 27% | 27% |
| Andorra | 10% | 10% |
| United Kingdom | 25% | 25% |
| Germany ² | 30-33% | 30-33% |
| Slovakia | 21% | 21% |
| Czech Republic | 21% | 19% |

¹ To be applied in conjunction with IRAP up to an additional 5.2% on a specific basis
² 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 2024, including taxes of a similar nature, the estimate of the tax expense in each country payable to the corresponding public authorities is as follows:

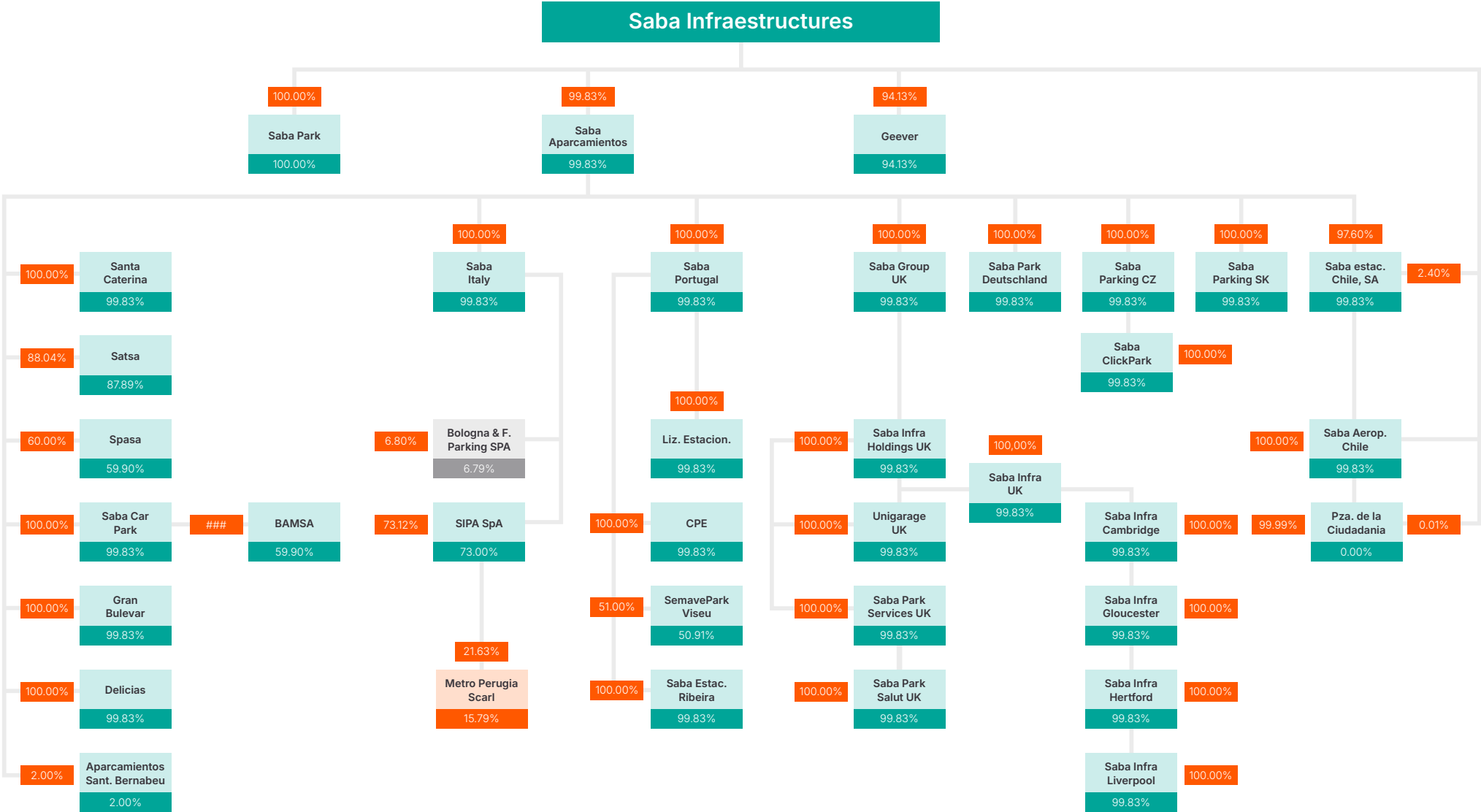
| <i>Figures in thousands of euros</i> | Corporate Income tax accrued ¹ | Corporate Income tax paid on cash basis ² |
|--------------------------------------|---|--|
| Germany | 1,157 | - |
| Portugal | -555 | 108 |
| Andorra | -17 | 7 |
| Czech Republic | 26 | - |
| Slovakia | -59 | 96 |
| Spain | -48 | 1,381 |
| Italy | 864 | 2,055 |
| United Kingdom | 3,210 | - |
| Chile | 242 | 285 |
| Total | 4,820 | 3,932 |

¹ The resulting income tax payable is determined by the individual aggregate position of each Group company based mainly on local accounting regulations, after accounting for permanent differences and unused and/or temporary deductions, and including offsetting of tax losses, corrected by the tax effects of consolidation adjustments and eliminations.
² Income relating to (split payments and withholdings) payment obligation for 2024.

In 2024, the following additional effects were recorded in respect of previous years: a) less tax expense in the amount of €515 thousand; b) net cash refunds in the amount of €254 thousand.

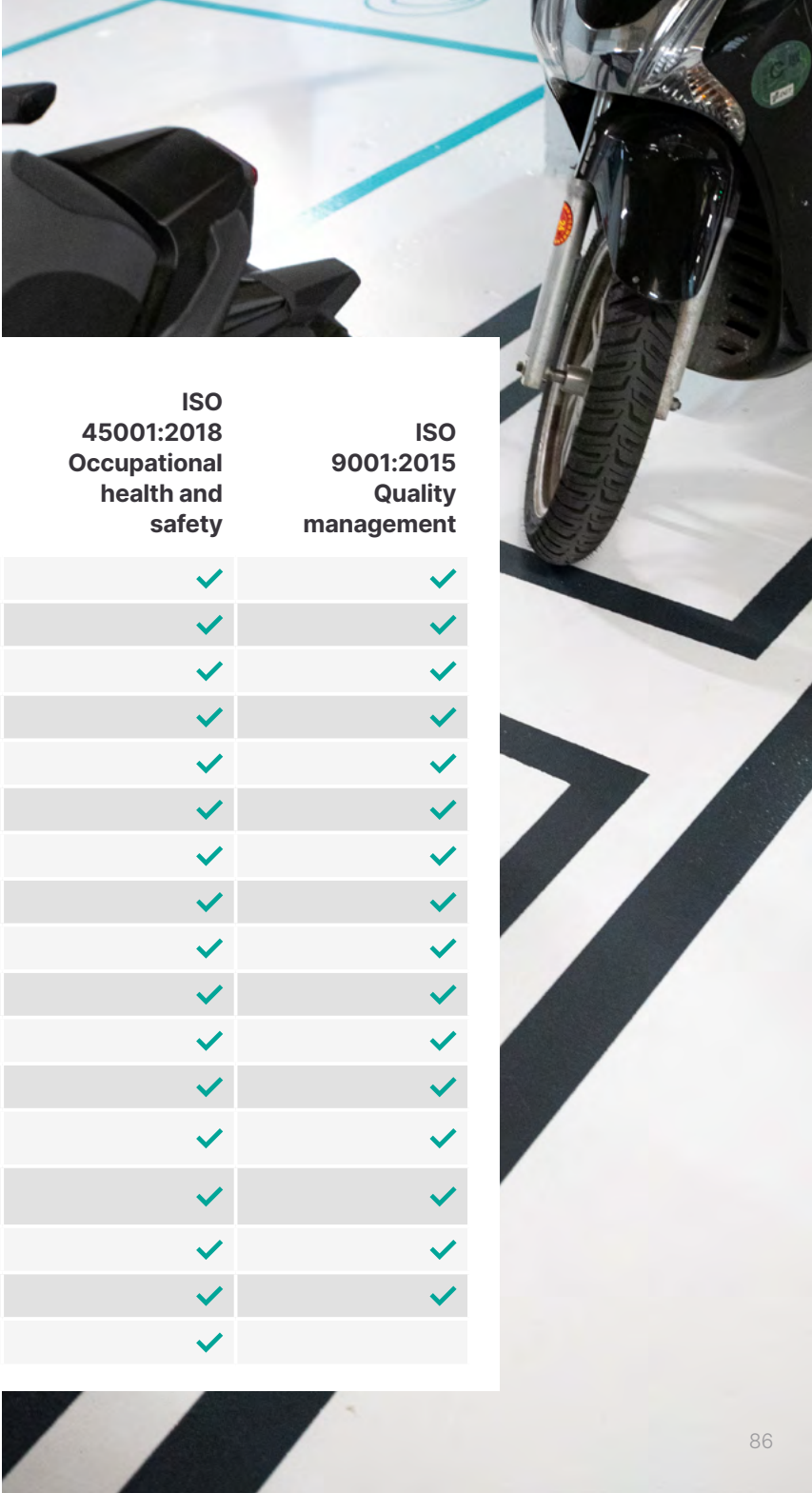
Regarding income tax for the year 2023, the estimated income tax expense at the end of the financial year and the cash payments already made, once the corresponding tax statements have been presented, at 31 December 2024, were for a total of €2,360 thousand and €5,703 thousand, respectively.

Appendix: Corporate Structure



Appendix: ISO Certifications by Country and Company

| | | ISO 14001:2015 Environmental management | ISO 50001:2018 Energy management | ISO 45001:2018 Occupational health and safety | ISO 9001:2015 Quality management |
|---------------------|--|--|---|---|---|
| Spain | Saba Infraestructuras S.A. | ✓ | ✓ | ✓ | ✓ |
| | Saba Aparcamientos S.A. | ✓ | ✓ | ✓ | ✓ |
| | Barcelona d'Car parks Municipals, S.A. | ✓ | ✓ | ✓ | ✓ |
| | Societat d'Car parks de Terrassa S.A. | ✓ | ✓ | ✓ | ✓ |
| | Saba Aparcament Santa Caterina S.L.U | ✓ | ✓ | ✓ | ✓ |
| | Aparcamientos Gran Bulevar S.L. | ✓ | ✓ | ✓ | ✓ |
| Italy | Saba Italy SpA | ✓ | ✓ | ✓ | ✓ |
| | SIPA SpA | ✓ | ✓ | ✓ | ✓ |
| Portugal | Sabaportugal _Parque estacionamento S.A. | ✓ | ✓ | ✓ | ✓ |
| | Compañía de Parques de Estacionamientos S.A. | ✓ | ✓ | ✓ | ✓ |
| | Semove Park Viseu S.A. | ✓ | ✓ | ✓ | ✓ |
| | Saba Estacionamientos Ribeira S.A. | ✓ | ✓ | ✓ | ✓ |
| Chile | Saba Estacionamientos de Chile S.A. | ✓ | ✓ | ✓ | ✓ |
| | Sociedad Plaza de la Ciudadanía S.A. | ✓ | ✓ | ✓ | ✓ |
| | Saba Aeropuerto de Chile SPA | ✓ | ✓ | ✓ | ✓ |
| United King- dom | Saba Park Services UK Limited | ✓ | ✓ | ✓ | ✓ |
| | Saba Group UK, Ltd | | | ✓ | |



Methodology of this report

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Metodología de este informe

| 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 companv 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 | | GRI 207-2 |
| 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 2-23 GRI 302-4 GRI 2-24 |
| Main impacts, risks and opportunities | 3.2 Risks identified | GRI 3-3 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 |

| Contents of Law 11/2018 INF | SNFI section | Reporting Criteria |
|---|--|--|
| 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. Uso sostenible de recursos | |
| 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 | 3.3.4. Sustainable use of resources | Non-material |
| Information on social and personnel matters | 4. Information on social matters | |
| Staff | 4.1 Staff | |
| Management approach | 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 GRI405-1 |
| Distribution of types of employment contracts and annual average by gender, age and professional classification | | GRI 2-7/2-8 |

| Contents of Law 11/2018 INF | | SNFI section | Reporting Criteria |
|--|-------------------------------|--------------------------------|--------------------|
| Employment | 4.1.2.1. Employment | | |
| 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 | |

| Contents of Law 11/2018 INF | | SNFI section | Reporting Criteria |
|---|---|-------------------------------|--------------------|
| Social relationships | 4.1.2.4. Social Relationships | | |
| 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 | | GRI 3-3 | |
| Safety plans | | GRI 3-3 | |
| Measures taken to promote employment | | GRI 3-3 GRI404-2 | |
| Universal integration and accessibility for people with disabilities | | GRI 3-3 | |
| Policies against all types of discrimination and, where appropriate, diversity | | GRI 3-3 GRI 406-1 | |
| Protocols against sexual and gender-based harassment | | GRI 3-3 | |
| Universal accessibility for people with disabilities | 4.1.2.7. Accessibility | GRI 3-3 | |
| Main impacts, risks and opportunities | 4.1.3 Risks identified | GRI 207-2 GRI 2-12 | |
| Relations with customers ano 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) | GRI 3-3 | |
| Customer satisfaction | 4.2.4 Customer satisfaction | GRI 2-26 GRI 3-3 GRI 418-1 | |
| Consumer health and satetv measures | 4.2.5 Consumer health and safety | GRI 3-3 GRI 416-1 | |

| Contents of Law 11/2018 INF | SNFI section | Reporting Criteria |
|---|---|---|
| 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 | | GRI3-3 GRI 415-1 |
| Community relations and social action | 5. Corporate governance | |
| Company commitments to sustainable development | 5.1. Company commitments to sustainable development | GRI 413-1 GRU 413-2 GRI 203-2 GRI 2-29 |
| Governing bodies | 5.2. Governing bodies | 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 2-4 |
| 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 |
| Elimination of compulsory forced labour | | GRI 3-3 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 | |
| Management approach | | GRI 3-3 GRI 3-3 GRI 205-2 |
| Main impacts, risks and opportunities | | GPI 707-2 GRI 2-12 |
| Crime prevention | | GRI 3-3 GRI 2-27 |

| Contents of Law 11/2018 INF | | SNFI section | Reporting Criteria |
|--|--|--------------|--------------------|
| Information relating to the fight against corruption and bribery | 5.4.2 Information relating to the fight against corruption and bribery | | |
| Complaints about human rights violations | | | GR12-27 |
| Measures to combat money laundering | | | GRI 3-3 |
| Contributions to foundations and non-profit entities | | | GRI 3-3 GRI 415-1 |
| Subcontracting and suppliers | 5.5. Subcontracting and suppliers | | GRI414.2 GRI 308-2 |
| Tax information and transparency | 5.6. Subsidies received 5.7. Tax Information | | GRI201_4 |
| Methodology of this report | Methodology of this report | | GRI201_4 |



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