

Annual Sustainability Report 2024

Table of Contents

1

Letter from Our
Managing Director

2

Who
We Are

3

Corporate
Governance

4

Our
People

5

Our
Partners

6

Our Role in
the Community

7

Our Commitment
to the
Environment

8

Materiality
Analysis

9

About the Report

10

GRI
Content Index

Key Data from 2024

Talent



+300
employees



+3,000
training hours



23
different nationalities

Innovation



Enhancement of
new capabilities to
boost production and scale
product manufacturing.



50+
Product
innovation team

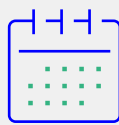


+17 million
euros of investments in R&D
and technology to improve our
processes and products

Environment



100%
green energy – certified
guarantee of origin



12 years
as pioneers in carbon
footprint calculation



274,440
tonnes of CO₂ emissions saved
by replacing virgin material

Excellence



Sales in over
90
different countries



We have commissioned a
**new mechanical recycling
plant in 2024.**



5
continuous NGOs and social
communities **support**



1

Letter from Our Managing Director

OUTLOOK 2024

GCR has a long-standing reputation as an innovator in polymers and a leading force in advancing the transition towards plastics circularity. Our success — particularly during a challenging year — has been built upon a solid foundation of technological expertise, a steadfast commitment to delivering customer value, and operational excellence.

The year 2024, much like the one preceding it, has been characterised by geopolitical instability, global overcapacity in the polyolefins market, and a general deceleration in demand. Despite these headwinds, we remain confident in the long-term growth potential of the recycling sector. Our firm belief in this vision has been demonstrated by one of our most significant achievements to date: the commissioning of our state-of-the-art mechanical recycling facility — one of the largest single-site operations of its kind in Europe. This milestone has represented a €100 million investment and a production capacity of 100,000 tonnes per year, marking a bold step forward in our circular economy strategy.

In parallel, we have been reinforcing our European presence by expanding both our commercial and business development teams, ensuring we remain close to our customers and responsive to emerging market opportunities. Our active participation as an exhibitor at the Plastics Recycling Show Europe (PRSE) in Amsterdam has underscored our company leadership. The show's record attendance and dynamic atmosphere have reflected the momentum behind plastics recycling and affirmed our role in shaping its future.

At GCR, sustainability remains a foundational element of our corporate strategy, guiding decision-making across all areas of our operations. Our continued growth has reflected a deep, ongoing commitment to climate action, the integration of circular economy principles within our supply chain, and the advancement of sustainable development goals. We place a strong emphasis on environmental stewardship, actively working to minimise our ecological footprint through comprehensive waste management, pollution prevention measures, and the deployment of forward-thinking, sustainable innovations.

2024 ACCOMPLISHMENTS

In 2024, we have also undertaken a strategic reorganisation of our internal structures to further align with our long-term vision. Our Innovation division now brings together Technical Service & Development (TS&D), Research & Innovation (R&I), Regulatory Affairs, and our Laboratory teams under a single, integrated framework. This reorganisation has fostered closer collaboration and has accelerated the development of cutting-edge, compliant, and customer-oriented solutions.

Additionally, we have merged our Customer Service and Logistics departments into a unified function: Customer Success. This new organisation is designed to streamline the entire sales process—from order placement to final delivery—enhancing service quality and responsiveness across the board.

Our operational excellence is further underscored by the robust suite of certifications we maintain, which reflect our commitment to quality, sustainability, and transparency. These include ISO 9001 and ISO 14001, ISCC+, RecyClass certification, UNE-EN 15343 for traceability, ISO 14067 and PAS 2050 for carbon footprint assessment, the Spanish Orden TED, OK Compost, EcoVadis, and others that reinforce our credibility and compliance with global best practices.

We have also refined our key performance indicators and strategic goals to ensure alignment with the ambitious growth targets we envision for the years ahead. These adjustments are essential as we position ourselves to lead in a rapidly evolving, sustainability-driven marketplace.



In line with these accomplishments, we have also launched REXELIAN®, a new brand under a separate company established in 2024, dedicated to delivering advanced recycled compounding solutions for high-performance automotive and appliance applications. This initiative has strengthened our commitment to sustainability and innovation, supporting our customers in meeting demanding environmental and quality standards.

LIVING OUR VALUES

As we reflect on 2024, it is evident that living our values—integrity, innovation, determination, and collaboration—has been central to everything we do. These principles guide our decisions, foster respect for people and the environment, and enhance our capacity to address challenges through sound judgement and innovative problem-solving. As we move into 2025, we remain committed to embedding these values in every aspect of how we operate and act.

2025 AND BEYOND: OUR SUSTAINABILITY COMMITMENT

As we look ahead to 2025 and beyond, we remain firmly committed to driving innovation, expanding our sustainable product portfolio, and deepening our partnerships across the value chain. This fourth edition of our Annual Sustainability Report reflects our ongoing commitment to transparency and our ambition to strengthen a long-term, accountable sustainability strategy. Far from being a simple collection of metrics, the report provides a structured space for dialogue with our stakeholders and serves as a valuable tool for identifying areas for continuous improvement. Above all, it highlights the collective efforts of our teams and partners, recognising the tangible progress we have made on our journey towards a circular, low-carbon future.

I would like to express my sincere gratitude to all individuals and partner organisations whose continued support and collaboration are integral to GCR's operations and ongoing growth. Your commitment and contributions empower us to advance our mission and collectively pursue a more sustainable and resilient future for all.

With warm regards,
Joan Prats
GCR Managing Director



2 Who We Are

The Essence of GCR

About Us

Our organisation, under the brands CICLIC® and GRANIC®, develops and produces high-quality, environmentally efficient materials. CICLIC® focuses on recycled-content plastic materials, while GRANIC® specialises in masterbatches made from recycled polyolefins (rPP and rPE), polyethylene (PE), polypropylene (PP), polystyrene (PS), and other bio-based, biodegradable, and compostable thermoplastics. These masterbatches are produced using calcium carbonate, talc, and silica derivatives.

In 2024, by offering more sustainable alternatives to virgin plastic, we have helped our customers achieve an estimated reduction equivalent to 274,400 tonnes of CO₂ emissions — demonstrating how smarter material choices can lead to meaningful climate benefits.

Our products help reduce the overall carbon footprint due to the low emissions associated with most of our raw materials and our efficient production processes. These factors are crucial in enabling a lower overall environmental impact. Our raw materials are mainly minerals obtained from natural sources that are not easily depleted, as well as plastics recycled from post-consumer and pre-consumer waste. Our company also uses green energy sources. In 2012, GCR became a pioneer in calculating the carbon footprint of its products as a parameter for measuring environmental impact, thereby demonstrating our genuine commitment to contributing to sustainability.

We aim to be an industry benchmark by advancing a greater number of high-quality products that drive the circular economy.

In addition, GCR has established a new brand under a separate company in 2024, created specifically to deliver advanced recycled compounding solutions for high-performance applications in the automotive and appliance sectors. This new facility has supported manufacturers and brand owners in reaching their sustainability targets — such as incorporating recycled content and designing for recyclability — without compromising on quality or reliability. This new company, REXELIAN®, has leveraged its roots in the automotive sector, guaranteeing deep know-how and an agile organisational dynamic. This has ensured the team has remained highly knowledgeable about automotive customer needs and has been able to provide tailored recycled compounding solutions that meet the industry's exacting requirements while advancing sustainability goals.



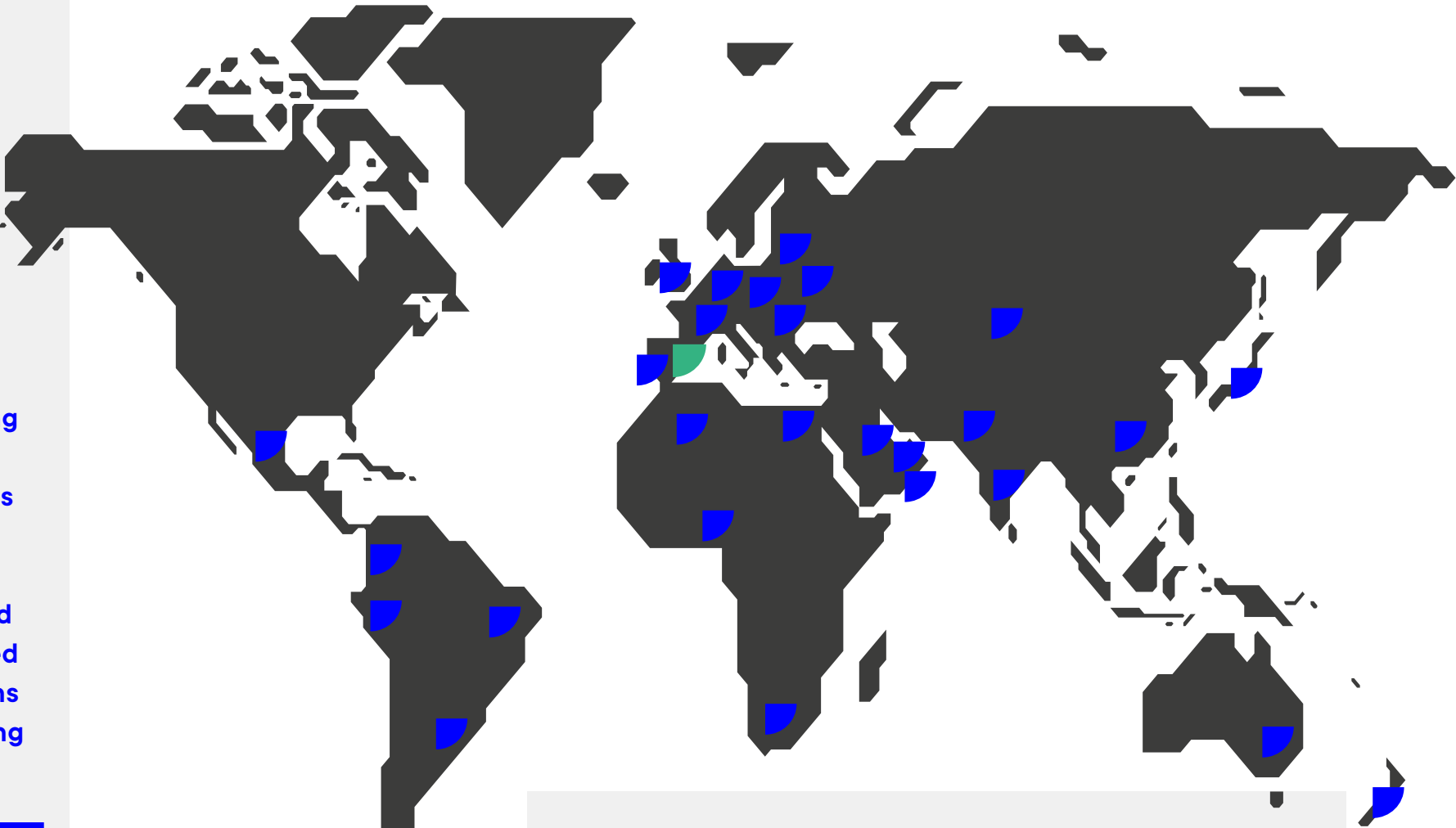
Global Reach

GCR has established an outstanding global presence, with products marketed in over 90 countries across Europe, the Americas, the Middle East, Asia, and North Africa.

Our industrial footprint is supported by two main production sites in Catalonia, Spain. The La Bisbal del Penedès site (Tarragona, hereinafter also referred to as "La Bisbal") houses our headquarters, innovation hub, and one of our core production facilities, along with visitor and truck reception areas. The Castellet i la Gornal facility (Barcelona, hereinafter also referred to as "Castellet"), covering 100,000 m², has been operational since 2024 and now concentrates the production activities previously located in Barberà del Vallès (Barcelona).

Together, these two strategic locations form the backbone of our industrial and innovation capacity, enabling us to meet the growing international demand for high-performance, sustainable plastic solutions with greater efficiency and scale.

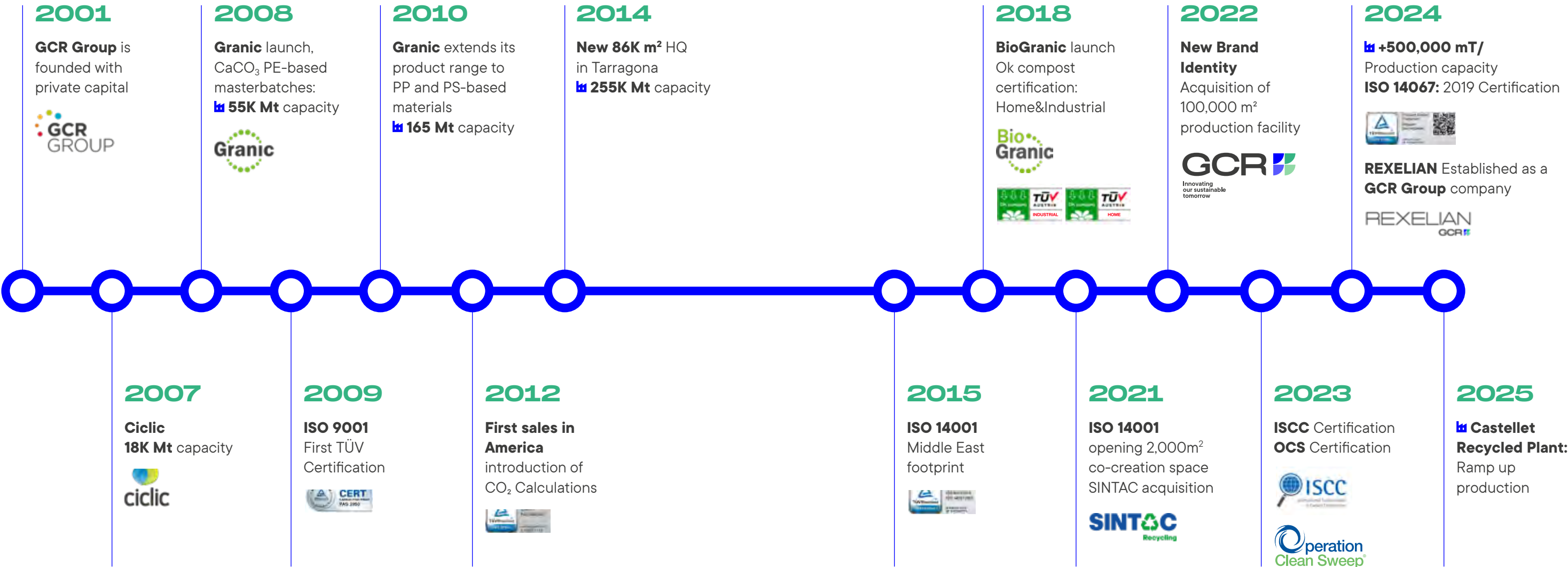
GCR has established an outstanding global presence by marketing its products in over 90 countries.



In 2024, we have continued to strengthen our position in key European markets, expanding our operational presence in strategically important areas for the business.

Our Story

Founded in 2001, GCR was established with a mission to create a sustainable organisation focused on recovering plastic materials already in circulation and transforming them back into valuable raw materials.



Organisational culture and Ethos: Mission, Vision and Values

The driving force behind our organisation's ethos is our enterprising, customer-focused and solution-oriented spirit, which we achieve through close collaboration both within our organisation and with all our stakeholders.



Purpose

To shape a better world, transforming the plastics industry to improve people's lives and contribute to environmental stewardship.

Mission



To reimagine materials, processes, and services to deliver the best sustainable plastic solutions and value creation to our customers.

Vision



To be the global benchmark partner of competitive sustainable materials, delivering excellence through technology, innovation, quality and human development.

Values



- Integrity:** Our values guide our decisions, promote respect for people and the environment while fulfilling our responsibilities and obligations.
- Innovation:** We are continually seeking new ideas and solutions to help us develop, improve and address new challenges each day.

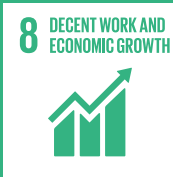
- Determination:** We are nonconformists, act with courage, and meet our commitments to advance and support our clients' success.
- Collaboration:** Teamwork and synergies with our customers and suppliers are essential to create shared value.



Sustainable Development Goals (SDGs) and the 2030 Agenda

In 2015, the United Nations adopted the 2030 Agenda for Sustainable Development, creating an opportunity for countries and societies to embark on a new path aimed at improving the lives of all people and ensuring that no one is left behind.

We have identified the SDGs on which we can focus most effectively, given the nature of our activities, particularly SDGs 7, 8, 9, 11 and 12. These goals prioritise the promotion of industry, innovation, sustainable cities, and responsible consumption and production.



Corporate Activity

Our production activity enables us to recover plastic materials already in circulation and convert them into raw materials through our CICLIC® and GRANIC® business units. We collaborate with brand owners and major plastic converters across a wide range of industrial sectors, including packaging, food, cosmetics, the automotive industry, agriculture, furniture, and other essential consumer goods.

Our value proposition is built on two decades of recycling expertise, reliable sourcing, and state-of-the-art technology. Thanks to advanced formulation know-how and high material traceability, we ensure consistent, high-quality supply to our partners while closing the loop through a fully integrated circular process — from collection and sorting to production.

Our Business Units



CICLIC® is the GCR brand under which we develop recycled plastics from the main polyolefins: polyethylene (PE) and polypropylene (PP). It operates two highly productive lines with a production capacity of 35,000 tonnes per year, which will increase to over 100,000 tonnes per year following the full commissioning of the new plant in Castellet i la Gornal (Barcelona) in 2024.

CICLIC® products are designed for circularity, combining ecodesign with advanced mechanical recycling technology. With reliable PCR and PIR sources, they serve key end markets such as agriculture, packaging, construction, and personal care — supporting sustainability across diverse industries.

BENEFITS OF CICLIC® PRODUCTS

- **Post-Consumer and Pre-Consumer Materials:** CICLIC® products are made from post-consumer and pre-consumer materials, with a Life Cycle Assessment (LCA) and carbon footprint certification that can be up to 90% lower than that of virgin polymers, making them a more sustainable raw material. The assessment is conducted in accordance with PAS 2050, ISO 14040, and ISO 14044 standards.
- **Adaptation to the Specific Needs of Each Market and Customer:** CICLIC® products are tailored to meet the unique requirements of each market and customer, offering flexible solutions.
- **100% Recyclable**
- **High-Quality Raw Materials**
- **Certification and Compliance:** In 2024, the CICLIC® plant has obtained full certification to European standards and underwent RecyClass auditing, conforming to EN15343:2007 for the traceability of plastic waste within the recycling process. This certification also includes a declaration of the percentage of recycled content (both pre-consumer and post-consumer) in the final products.



GRANIC® develops compounds based on recycled and virgin polymers, combined with minerals such as calcium carbonate, talc, silica derivatives, and other mineral specialties, for use in the processing industry. GRANIC® masterbatches are compatible with a wide range of commonly used polymers, including polyethylene (PE), polypropylene (PP), polystyrene (PS), biodegradable and compostable bases, and other thermoplastic polymers.

GRANIC® solutions deliver high mechanical performance and processability while significantly reducing polymer usage — with mineral loads reaching up to 70% in final formulations. These compounds contribute to substantial CO₂ savings (up to 50% depending on the application) and are widely used across sectors such as agriculture, packaging, construction, personal care, and industry.



BENEFITS OF GRANIC® PRODUCTS

- **Improves mechanical properties:** Enhances impact strength, tear resistance, and puncture resistance by selecting the most suitable minerals and polymers for each application.
- **Achieves excellent performance:** Provides superior performance in applications requiring cavitation agents or breathable properties.
- **Reduces the carbon footprint:** Improves the Life Cycle Assessment (LCA) of the final product by using more environmentally friendly raw materials and reducing energy consumption during production.
- **Increases productivity:** Shortens the final product's production cycle, thanks to the minerals' greater thermal conductivity.
- **Ensures excellent dispersion:** Guarantees even dispersion of mineral fillers within the polymer matrix of the final product.
- **Prevents moisture absorption and reduces abrasion.**
- **Reduces energy consumption:** Lowers energy use during plastic processing due to the enhanced thermal conductivity of the product.
- **Reduces pigment consumption.**



Sustainable Innovation

In 2024, GCR has strengthened its approach to sustainability through innovation, concentrating on three key material issues from its double materiality analysis: **innovation with environmental criteria, design and product life cycle management, and customer health and safety**. These priorities have driven the development of sustainable products that not only support circularity but also reduce environmental impact.

As part of its sustainability efforts, GCR has launched 13 new GRANIC® products and 8 new CICLIC® products, incorporating recycled materials and improving recyclability. The company has invested €5.2M in R&D, with an additional €225K allocated to laboratory technology. A total of 72 development requests were processed, and over 30 technical visits were made to customers for product validation and fine-tuning.

In 2024, we have once again invested over €5 million in R&D to enhance our processes.



OBJECTIVES FOR 2025

1. Accelerate the transition to total circularity across all product lines.
2. Continue expanding R&D in bioplastics and post-consumer recycled materials.
3. Achieve ISO 14067 certification for the CICLIC® product range.
4. Strengthen collaborations with key partners to lead innovation in sustainable packaging and recycling technologies.

Additional Efforts Towards a Circular Economy

In addition to advancements in product development, GCR has been actively addressing challenges related to material waste reduction across various industries. With the growing demand for **post-consumer recycled materials** and regulatory changes in sectors such as **packaging, automotive, and construction**, the company has been developing solutions that meet both environmental standards and market needs.

These efforts are supported by certifications such as **RecyClass**, ensuring that CICLIC® products meet the highest standards for traceability in plastic recycling. Furthermore, GCR's ongoing work with the **GHG Protocol** and ISO 14067 certification for carbon footprint assessment demonstrates its commitment to meeting global sustainability standards. By collaborating closely with key stakeholders and regulatory bodies, **GCR aims to contribute effectively to the global push for a circular economy**. The company's continued efforts to refine recycling processes and improve material sustainability will play a pivotal role in meeting future regulatory requirements.

KEY MILESTONES AND PROJECTS IN 2024

- **CICLIC®** products have been certified with ISO 14067 for carbon footprint assessment, and GRANIC® products have successfully completed the LCA audit, confirming their environmental performance.
- The **UNE-EN 15343 certification** has been updated, particularly to include new grades of recycled material, and the RIGK system has been updated with 2024 data.
- **PROSPER**, a European project launched in September 2024, aims to revitalise bio-based plastics in the packaging market by reducing the costs associated with their collection, sorting, and recycling.
- Ongoing **R&D** in the automotive sector has led to new development lines focused on improving the recyclability of previously non-recyclable plastic waste.
- **Significant progress** has been made in developing 100% recyclable monomaterial plastics for food packaging, with improvements in their oxygen barrier properties.



COLLABORATIONS AND INNOVATION ECOSYSTEM

- **Academia:** We collaborate with several universities, including Pompeu Fabra University, the Polytechnic University of Catalonia, Rovira i Virgili University, and the University of Vic (all based in Catalonia), as well as Ghent University (Belgium). These partnerships support research, knowledge exchange, and academic engagement.
- **Industry organisations and key players**, such as machinery manufacturers, to explore opportunities for streamlining production resources.
- **GCR is a member of Operation Clean Sweep**, a voluntary international initiative promoting responsible management in the plastics industry. This initiative focuses on implementing effective cleaning and pellet handling practices to prevent the loss of plastic particles (pellets, flakes, powder) into the environment during any stage of the value chain.
- **Raw material and equipment suppliers, with whom we collaborate to jointly promote innovation.**

Our goal is to fully achieve circularity and implement forward-looking initiatives to further reduce the carbon footprint of the industry.

Industry Associations

- **Plastics Recyclers Europe**, Europe's plastic recycling industry association
- **ANARPLA**, the National Association of Plastic Recyclers
- **ANAIP**, the Spanish Association of Plastic Converters
- **Packaging Cluster, Catalonia**
- **The Catalan Waste Recovery Association**
- **ES Plastics**, Spanish Plastics Platform

Technology Centres

- **AIMPLAS**, Technological Institute of Plastics
- **ANDALTEC**, Technological Centre for Plastics
- **ITENE**, Technological Centre for Packaging, Transportation and Logistics



3

Corporate Governance



Responsible Governance

At GCR, we have consistently embedded ethics, transparency, and accountability throughout our organisation, reinforcing governance as a strategic pillar of sustainability. 2024 marks the fourth edition of our Annual Sustainability Report, an exercise in transparency and accountability that we have continued to strengthen year after year. Our commitment has been further reinforced through the full implementation of our internal Code of Conduct, now aligned with the principles of our parent company and validated by our relevant governing bodies.

This Code formally outlines the values and behaviours expected of all professionals at GCR — including integrity, respect for human rights, environmental responsibility, and compliance with laws and competition regulations. It also reaffirms our zero-tolerance approach to bribery, harassment, and discrimination, applicable to employees, customers, and suppliers alike.

We have also maintained and promoted our Whistleblower Channel, part of the EQS Integrity Line — an independent and secure digital platform that enables confidential or anonymous reporting of potential misconduct. Accessible to all stakeholders, it ensures impartial case management and protection for those acting in good faith.

Governance at GCR is not limited to internal compliance. It also means cultivating a responsible and sustainable value chain. As part of this approach, we have aligned our operations with internationally recognised standards such as ISO 9001, ISO 14001, and ISO 14067, reinforcing our commitment to quality, environmental responsibility, and robust operational practices.

These actions are supported by a management culture that leads by example and upholds transparency, ethical conduct, and a shared commitment to building a more sustainable plastics industry.

Quality Management and Continuous Improvement

In 2024, GCR has reinforced its management system by further developing the Systems Thinking approach. This methodology remains central to our strategy for improving efficiency, fostering a collaborative vision, and enhancing the sustainability of our internal processes. The Quality Department has focused on issuing new work instructions, providing greater documentation for operational processes across departments, aiming to standardise and share knowledge with all parties involved.

As part of this approach, we have launched several initiatives in 2024, including the development of logistics procedures for both product receipt and dispatch, the expansion of instructions for the recycling manufacturing process, and the creation of a new standard for training employees in operational areas to improve versatility and job competency.

Audits and Certifications

In 2024, we have successfully completed a combined recertification audit for ISO 9001 and ISO 14001, resulting in an updated certification valid until July 2027. This recertification highlights our continued commitment to meeting the highest quality and environmental standards.

We have also obtained ISO 14067:2019 certification (Product Carbon Footprint) for our CÍCLIC® product line, reflecting our dedication to quantifying and reducing the environmental impact of our products.

Following the GAP Analysis conducted in 2023 regarding IATF 16949, we have initiated a project to implement this quality management system for the automotive sector. The kick-off for this project is scheduled for May 2025, with the goal of obtaining the Letter of Conformance through audit in 2025.

Regarding the MOC (Management of Change) program, in 2024, we have introduced a more comprehensive system for documenting and tracking changes. For every project, in addition to completing the MOC document, an Impact Questionnaire is filled out to assess changes across all areas, including Quality, MA, and OHS.

Each action has an assigned responsible person and completion date, ensuring that no project is closed until all actions are completed.

We have also successfully updated our RecyClass certification for our recycled products, confirming compliance with European standards and ensuring the suitability of our recycled materials for food contact applications.

Product Traceability and Safety

In line with our commitment to product traceability, we continue to comply with the UNE-EN 15343 standard, ensuring that all recycled material batches can be traced to their origin. Both AENOR and RecyClass have certified this traceability, guaranteeing the highest standards for material management and safety.

In terms of health and safety, we have not encountered any compliance issues related to the health and safety impacts of our products, as our products are not classified as hazardous within the applicable categories.

Training and Procedures

In 2024, we have continued to focus on training our teams in new procedures to ensure knowledge is transferred across departments. This effort is aimed at synchronising operations and ensuring that employees are fully aligned with the latest internal requirements and standards.

At GCR, quality is integral to everything we do. Our sustainability solutions are designed to meet the same rigorous standards as virgin plastic.

Digitalisation

In 2024, GCR has deepened its commitment to digital transformation, expanding on the achievements made in 2023. We have made progress on our strategic objectives, focusing on further automating processes, improving efficiency, and enhancing data accessibility for better decision-making.

KEY PROJECTS AND INITIATIVES IN 2024

- **Zero Paper Policy:** We have reduced paper usage by 98% within the last two years, in the finance department and aim for a 95% reduction across all departments, significantly improving efficiency and reducing operational errors.

■ **Business Intelligence (BI):** Power BI has continued to enhance decision-making, with dashboards improving insights into logistics, energy use, and production efficiency, contributing to significant operational savings.
- **Transport Management System (TMS):** The TMS has been significantly enhanced, streamlining transportation management by automating documents and optimising logistics workflows, leading to better route planning and cost reduction.

■ **IT Infrastructure and Virtualisation:** The IT infrastructure and Wi-Fi network at the Castellet i la Gornal plant have been completed, enabling a secure and scalable.



OUR DIGITALISATION OBJECTIVES FOR 2025

- Continue digital transformation to support business growth, with a focus on enhancing digital partnerships across departments.
- Enhancement of the TMS system, with a focus on increasing transportation efficiency and reducing costs.
- Adapt to new legal requirements, including regulations related to plastic taxes, SCRAP, and Packaging and Packaging Waste Regulation (PPWR).
- Automation improvements in the Castellet plant to optimise purchasing processes and support new production activities.

Cybersecurity

In 2024, GCR has reaffirmed its commitment to enhancing its cybersecurity posture, aligning with ISO 27001 standards, and furthering efforts across the company to protect its digital assets. The primary focus has remained on **reinforcing network infrastructure** and nurturing **a robust cybersecurity culture** across all employees.

KEY ACTIONS IN 2024

- 1. IT and Wi-Fi Infrastructure at Castellet plant:** The corporate network and Wi-Fi have been successfully installed, ensuring secure connectivity for the new Castellet i la Gornal plant. The design of the **Operational Technology (OT)** network, which connects and controls industrial systems such as production machinery and sensors, is ongoing to ensure their protection.
- 2. Virtualised Environment Migration:** The migration to new **VMware** virtual servers has improved operational efficiency and disaster recovery capabilities by enabling more flexible and scalable resource management.
- 3. Cybersecurity Awareness Training:** A Cybersecurity training has been made available to all employees, with a focus on best practices and common threats.
- 4. USB Device Blockage (DLP):** A data protection policy has been implemented, preventing write access to USB devices across all environments, reducing the risk of data leaks.
- 5. Server Navigation Control:** Web control policies were implemented to restrict access to unauthorised content, strengthening perimeter security.

MAJOR ACHIEVEMENTS OF 2024


- **Complete deployment** of cybersecurity measures and infrastructure upgrades.
- **Successful migration** to virtualised environments for enhanced operational efficiency.
- **Strengthened data protection** policies and improved employee awareness through training.

OBJECTIVES FOR 2025


- **Complete deployment of the PAM** (Privileged Access Management) system to securely manage privileged access.
- **Full implementation of MFA** (Multi-Factor Authentication) for VPN access across the company.
- **Strengthen Active Directory** security and continue improving data protection policies.

Membership of Industry Associations


OUR ORGANISATION IS AN ACTIVE MEMBER OF SEVERAL INDUSTRY ASSOCIATIONS




PLASTICS RECYCLERS EUROPE




ANAIIP
Spanish Industrial Plastic Association




PACKAGING CLUSTER




ANARPLA
National Association of Plastic Recyclers



Operation Clean Sweep®




Gremi de Recuperació de Catalunya
Gremi de Recuperació de Catalunya



EsPlásticos
Plastics Sector and Sustainability

Certifications

COMMITTED TO THE HIGHEST STANDARDS



ISO 9001:
Quality Management System
ISO 14001:
Environmental Management System



ISCC PLUS:
Circular and bio-based products




PAS 2050:2011:
GHG Life Cycle



UNE - EN 15343:
Recycled Content & Traceability



RecyClass:
Recycling Process for pre-consumer & post-consumer



Biodegradability:
Home & Industrial Compost, Soil Compost

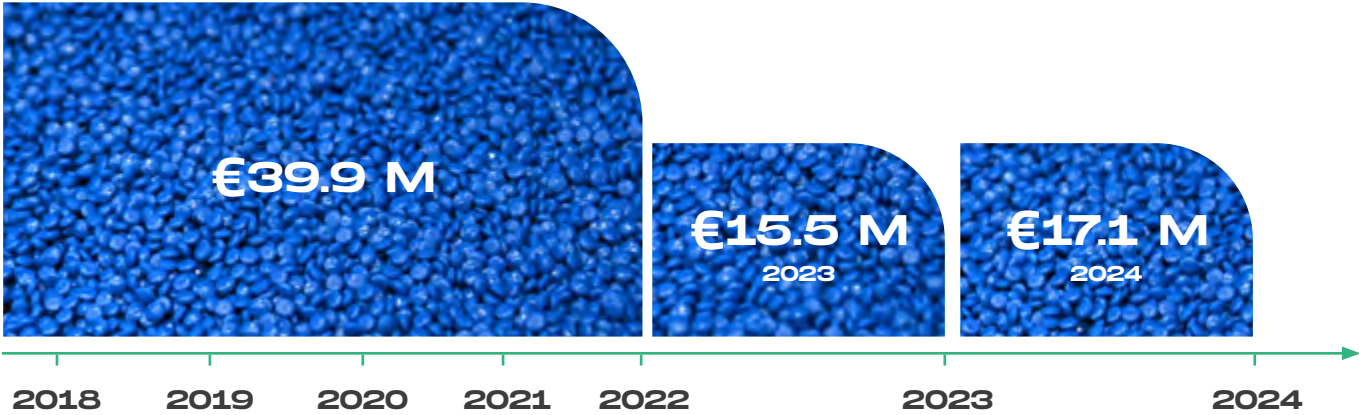


OCS - Operation Clean Sweep:
Zero Pellet Loss

Investments

In 2024, our capital expenditure has been €17.1 million, highlighting GCR's commitment to investing in state-of-the-art technology assets to ensure our products remain at the forefront of sustainable material solutions.

These investments have primarily targeted new plant technology and capabilities, advanced laboratory equipment, and pilot plant machinery designed to help our customers simulate their own production processes with near-industrial accuracy.



Our plan is set to increase investment to €100 million in line with the company's business strategy expansion.



4
Our
People

Our Employees

People are central to our success, and we are committed to fostering an environment where trust, collaboration, and growth can thrive. We aim to build long-term relationships with our employees, customers, suppliers, and society, ensuring that our focus on talent development, safety, and work-life balance contributes to sustainable growth for all.

Our Team

We recognise our employees as the core of our business success. Building long-term relationships based on trust remains fundamental to our operations, and we strive to create an environment where talent can flourish. Our focus is on nurturing a culture of growth, enabling employees to achieve both personal and professional development.

In 2024, the company has grown with 91 new team members, including 26 recruited for newly created positions and 34 individuals transitioning from temporary contracts to permanent roles. This growth reflects our commitment to building a stable, engaged workforce. All positions are full-time and permanent, ensuring continued job stability.

Our team now includes employees from 23 different nationalities, with **29% of the workforce being women**. This diversity is crucial to our success, fostering a wide range of perspectives that enhance collaboration and innovation.



KEY UPDATES IN 2024

Talent Incorporation: The team has grown with a focus on bringing in new talent while maintaining stability through the conversion of temporary contracts to permanent positions.

Onboarding and Development: The onboarding program continues to offer both general and functional training, ensuring that new hires are well-prepared for their roles and integrated smoothly into the company.

Employee Engagement and Well-being: We continue to prioritise employee well-being through various initiatives, such as GCR Club Sports & Community, and participation in the Business Games Association. Satisfaction surveys also guide our efforts to maintain a supportive work environment.

LOOKING FORWARD—OBJECTIVES FOR 2025

As part of the Castellet recycling plant project set for 2025, we are planning for the incorporation and potential relocation of employees to support the plant's operations.

Continued Focus on Talent Development: We aim to standardise talent management processes and align them with our broader business goals.

Strengthening Diversity: We will continue prioritising gender balance and diversity in hiring to build an even more inclusive workforce.

Health and Safety

At GCR, we place health and safety at the heart of our operations, recognising it as essential to long-term sustainability. In 2024, our primary objective has been to implement actions aligned with our zero-incident policy, fostering a cultural transformation where safety is integral to our daily operations. We have promoted continuous health and safety awareness through regular training sessions and have offered our employees the option of health insurance.

In 2024, we have maintained our focus on evaluating and monitoring accident frequency and severity indicators, which has allowed us to assess the impact of lost-time accidents. We have enhanced our use of leading indicators to proactively prevent risks and address situations before they escalate. Through the implementation of the **Safety Plan 2023–2025**, we have made significant progress in reducing workplace accidents, particularly those involving injuries.

This commitment to creating a safe and supportive work environment has been reinforced by our alignment with the principles of the ISO 45001 standard, which serve as inspiration to ensure our safety processes strive to meet international best practices. We have regularly evaluated all positions and conducted post-incident analyses to prevent recurrence. Whenever an accident alert has occurred, an emergency procedure has been activated, and a questionnaire has been sent to those involved, enabling us to assess the situation and learn from each incident to strengthen our team's capacity.

All new employees have continued to receive Occupational Health and Safety (OHS) training on their first day, followed by additional sessions two weeks later. Training needs have been reviewed continually during team meetings to keep pace with any changes in the work environment.

We have also continued to foster healthy practices among employees with initiatives such as the GCR Club Sports & Community, which promotes social interaction and well-being across departments. In 2024, we have actively taken part in external competitive sporting events and social activities, further strengthening employee bonds with the GCR community.



↓100%
total reduction of accidents
in hazardous jobs

GOALS TO BE ACHIEVED IN 2025

1. Achieve further reductions in accident rates, targeting continuous improvement in both frequency and severity.
2. Consolidate the Safe Work Permit and LOTO systems, ensuring full integration across all departments.
3. Continue implementing safety observations and Stop Work Authority to foster a proactive approach to safety at all levels.

KEY HEALTH AND SAFETY ASPECTS IN 2024

■ **Public Security Portal:** We have enhanced our safety portal, which now includes up-to-date information on KPI accident data and lessons learned from incidents, ensuring that all employees are informed and engaged in safety practices.

■ **Safety Communication Application:** The use of the safety app has increased by 53% compared to 2023. It has been particularly effective in promoting proactive reporting of safety observations and improvement suggestions.

■ **Safe Work Permit System:** The Safe Work Permit System has continued to be applied, and we have reported zero accidents in tasks where this system has been used. Its usage has increased by 40% compared to 2023, reinforcing the importance of compliance with safety protocols.

■ **LOTO (Lock Out Tag Out) Systems:** The LOTO system has remained in place, and we have continued to improve employee awareness regarding hazardous energy sources. While it still requires frequent reminders and training sessions, it has been effective in preventing accidents.

MEASURES TO ENSURE A HEALTHY WORK-LIFE BALANCE AND WORKING CONDITIONS

At GCR, we prioritise the well-being of our employees, striving to balance the working conditions of both office and shop floor teams. Our **Flexiworking policy** remains in place, offering office employees the opportunity to work remotely for one day a week, with additional training provided on Occupational Health and Safety (OHS).

In 2024, we have launched the **Grow By Growing** leadership program for individuals managing teams. This six-month program includes self-awareness tests and covers key leadership topics such as leadership styles, effective communication, team coaching, feedback, and conflict management. It includes in-person sessions and group mentoring, with participants designing a personal action plan and team-based actions.

We implement satisfaction surveys to measure organisational well-being and align GCR's values with those of our employees. The surveys, structured around values, leadership, role, and culture, have revealed important areas for improvement. A representative working group has already addressed key concerns, such as enhancing communication and feedback processes.

Furthermore, we have sustained our coaching programs and onboarding process, which offer up to three months of general and technical training tailored to specific roles. These initiatives ensure that employees are well-integrated into the company, which has contributed to improving performance and job satisfaction.

Our dedicated focus on creating a supportive work environment is also reflected in our commitment to offering health and wellness initiatives. We have maintained our active GCR Club Sports & Community program, participated in the Business Games Association, and encouraged social interaction through various community events.



Talent

At GCR, we understand that managing and engaging talent is essential to our success. Therefore, we develop programs that strengthen our team and enhance our employees' quality of life, fostering a positive work environment. We firmly believe that this approach is key to achieving our strategic goals.

In 2024, we prioritised the growth and development of our employees, ensuring that every individual receives the feedback, tools, and opportunities necessary to enhance performance and pursue their career aspirations. We are proud that **100% of GCR employees** have been assessed bi-annually, with regular performance evaluations being a fundamental part of our talent management process.

The **Talent Committee** has been consolidated in 2024, allowing for a more structured approach to talent management. The committee's role is to assess the company's talent pool, map the performance and potential of our employees, identify areas for development, and define the necessary actions to align talent with the company's strategic objectives. This process fosters both professional and personal growth.

In 2024, we have maintained our focus on training and development, with an average of 11.96 hours of training per person. This includes technical training, soft skills such as leadership and PRL, and language courses. Employees' satisfaction with the training received has remained high.

We have also maintained our dual training agreements with educational centres, specifically in the Quality department, where we actively recruit and train talented individuals from vocational training courses.



KEY ACHIEVEMENTS IN 2024

Talent Evaluations: In 2024, around 50 individuals from key teams, including those directly reporting to senior management, have been evaluated as part of the Talent Committee's first round of assessments.

Performance Evaluations: We have continued our bi-annual performance evaluations, with plans to move to quarterly evaluations in 2025. This change will enable a more dynamic approach to assessing key competencies across all roles.

Talent Development Program: The Talent Development Program, which began in 2023, has been standardised with a 9-box grid for evaluating potential and performance, providing a clear roadmap for employee growth and development.

#OurPeopleMakeTheDifference is central to us and underscores our commitment to harnessing the unique capabilities and diversity that drive positive transformations toward a sustainable future.





5

Our Partners

Our Customers

At GCR, we have strengthened our position as a trusted partner by offering sustainable plastic solutions tailored to our customers' evolving needs. In 2024, we have restructured our Customer Service and Transport departments into a single integrated unit: **Customer Success**. This transformation has aimed to ensure a smoother, more consistent customer experience by integrating all functions involved from order to delivery, enabling more direct and efficient communication without intermediaries.

Driven by our renewed customer-centred vision and mission (launched in July 2024), we have focused our efforts on ensuring delivery success and operational reliability. This has resulted in improved key performance indicators, with a service stability rate reaching **90%** and a **50% reduction** in service-related complaints, thanks to clearer internal protocols, enhanced team coordination, and optimised internal processes.

GCR has also made further progress in customer satisfaction response process, introducing structured workflows that enable quicker responses and better handling of recurrent issues. Our Regulatory Affairs team has expanded its scope, improving documentation flows and supporting clients more closely in meeting technical and compliance requirements.

Operational and purchasing strategies for 2025 are now fully aligned with a **customer-based approach**. Objectives have been simplified and directly linked to business outcomes. Inventory levels have also been optimised to avoid overstock while ensuring product availability for customers.



We have also **reinforced our operational protocols** in line with sector-specific demands, particularly in the automotive industry. Although GCR has not obtained IAFF certification yet, we have already implemented stronger controls over the impact of our finished products, focusing on both our own machinery and that of our clients. These measures reflect our proactive approach to quality and risk prevention, supporting our partners in meeting increasingly stringent industry requirements.

As our **customer satisfaction** survey is conducted every two years, the most recent results are from 2023. That edition provided valuable feedback, with an average score of 8.7. Customers particularly highlighted account management and product quality as key strengths, and also described our brand as reliable, collaborative, and innovative. Based on the insights gathered, actionable areas for improvement have been identified, and specific initiatives for 2025 are currently being coordinated by the Quality department. During 2025, a new customer satisfaction NPS survey will be conducted.

These developments reflect our commitment to continuous improvement, transparency, and long-term partnerships — placing our customers at the centre of everything we do.

GCR has also made further progress in customer care and resolution, introducing structured workflows that enable quicker responses and better handling of recurrent issues.



Our Suppliers

We prioritise long-term, value-based relationships with suppliers who share our commitment to quality, operational excellence, and environmental responsibility — ensuring a value chain that fully reflects GCR’s core principles and reliability.



At GCR, we have **strengthened the strategic role of our suppliers** by prioritising long-term, responsible partnerships that contribute directly to service excellence and customer satisfaction. In line with our operations vision — to be recognised as the best purchaser, developer, and planner of our value chain — we aim to build loyalty among high-performing partners who share our standards of quality, cost efficiency, and lead time. These relationships are essential to securing a sustainable competitive advantage.

In 2024, we have refined our supplier funnel based on several key criteria: financial health, risk assessment, business volume, position in the supply chain, and ESG performance. These standards ensure that each selection supports timely deliveries and minimises operational risk.

We have implemented a **structured evaluation process** that now requires new suppliers — whether for raw materials or indirect goods — to sign our **Supplier Code of Conduct**. Existing partners must do so upon contract renewal. This code reflects GCR’s zero-tolerance approach to unethical practices and sets high expectations in human rights, compliance, sustainability, and transparency. As of now, 77% of our supplier base is aligned and committed to this Code.

To support operational excellence and maintain proximity to key supply sources, we have **reinforced our sourcing presence** in strategically important regions by adding a dedicated team. This move aligns with our purchasing-led strategy, which focuses on value creation and consistent quality and reliability as well as over price alone.

Through these efforts, we aim to become an unavoidable partner to our customers, while developing mutually beneficial relationships with suppliers and logistics providers who enable us to deliver on our promises well above industry standards. Together, we synchronise across functions to strengthen S&OP processes, reduce storage and inventory costs, and support the scalable growth of innovative materials like CICLIC®.



Delivering Responsibly, Moving Efficiently

On the logistics front, we have continued transporting goods to over 90 countries, relying exclusively on land, maritime, and intermodal routes. Although no new markets have been opened in 2024, we have made progress in applying ESG selection criteria for transport providers — focusing on carbon footprint, route optimisation, and technological innovation.

We have also deepened the use of our digital logistics platform, a marketplace transport system, to improve our tendering process. From 2024 onwards, all selected partners must comply with minimum certification and emissions requirements, enabling better CO₂ tracking by country and carrier and supporting future Scope 3 efforts.

Multimodal transport — including rail, sea, and combined routes — now represents approximately **35% of total activity**, as does the use of tankers and curtainsiders. These choices are revised annually according to client delivery needs and efficiency opportunities.

Our objectives for 2025 remain fully aligned with a customer-based approach. We have simplified department goals, linking each KPI to business performance — for example, sourcing teams now work based on purchase-sale margin targets. Inventory volumes have also been reviewed to meet client needs without generating excess stock.

These actions reflect our commitment to building a more agile, efficient, and sustainable supply network — one that responds directly to client demands and anticipates market expectations.



Only transport partners that meet our ESG criteria and certification standards are eligible for our tenders.



6

Our Role in the Community

Community Relations

Our organisation strives to achieve harmony between environmental preservation, economic prosperity, and social welfare. Aligned with our core values, at GCR, we have actively participated in charitable and community initiatives throughout 2024. In total, we have contributed to a range of social causes, reinforcing our long-standing commitment to inclusive, community-focused growth.



■ We have continued to support [ONCOTRAIL](#), an initiative led by Fundació Oncolliga Girona. Each year, we sponsor teams that take part in this endurance event, which not only raises funds for cancer patients but also strengthens internal bonds through teamwork and shared goals.



■ We have maintained our collaboration with [SONRISAS DE BOMBAY](#), a foundation that works to improve the lives of marginalised communities in Mumbai, India. Their work focuses on education, healthcare, and livelihood opportunities, with the aim of breaking the cycle of poverty and promoting dignity and equality.



■ In addition, we have supported [DOWN Tarragona](#), a local organisation that works to enhance the quality of life for individuals with Down syndrome and other intellectual disabilities, helping them achieve greater autonomy and integration in society.



■ This year, we have also begun collaborating with [Fundación AFIM](#), a non-profit organisation dedicated to supporting people with physical, intellectual, sensory disabilities, or mental health conditions. Their mission is to promote the full personal, social, and professional inclusion of individuals with functional diversity through training, employment support, accessibility, and advocacy for equal opportunities.



■ Once again, GCR has contributed to the work of [CARDIODREAMS](#), a non-profit organisation dedicated to performing heart surgeries for individuals without resources in developing countries, promoting cardiovascular health prevention projects for women, and providing training in cardiovascular surgery.

These partnerships reflect our belief that a sustainable future must also be an inclusive one — where economic and social progress go hand in hand.



7

Our Commitment to the Environment

Minimising Our Environmental Impact: Key Initiatives

As part of our long-term sustainability strategy, we remain committed to improving the environmental performance of our operations. In 2024, we have completed the commissioning of the advanced wastewater treatment plant (WWTP) at our new recycling plant in Castellet i la Gornal (Barcelona), with an investment of approximately €1.2 million. This next-generation system combines pre-treatment, physicochemical processes, and membrane bioreactor (MBR) technology to ensure compliance with discharge standards and to support water reuse of up to 80% in the medium term.

We have strengthened our ISO 14001-certified Environmental Management System by incorporating water as a significant environmental aspect, following the Environmental Risk Analysis (ARMA) for our recycling in Castellet i la Gornal (Barcelona). We have also been monitoring regional drought indicators through the Catalan Water Agency's (ACA) drought alert system, in place through April 2024.

Our Castellet Plant has obtained its definitive environmental operating licence after a favourable initial inspection. We have enhanced real-time resource monitoring, with energy fully tracked at our compounding plant in la Bisbal del Penedés (Tarragona) and live water and energy input data now available at our recycling plant in Castellet (Barcelona).

At La Bisbal Production facility, rooftop solar installations have generated 1.58 GWh during 2024. While this has covered 5% of the site's electricity use, full output (2.3 GWh) has been projected for 2025. Preparations at Castellet plant have also been completed.

Energy Efficiency

We have continued to advance our renewable energy strategy by operating **photovoltaic systems** across all rooftops at our compounding plant in La Bisbal del Penedés. Since August 2024, all four roofs have been fully active, generating a total of 1.58 GWh of solar energy during the year. This has covered approximately 5% of the site's electricity needs—slightly below our 8% target—due to the phased commissioning of the system and increased energy demand following the transfer of production from a smaller plant we used to have at Barberà del Vallès.

This solar energy initiative reflects our drive to decarbonise operations and optimise resource consumption, with full generation capacity of 2.3 GWh projected for 2025.



Committed to renewable energy.
Generating **1.58 GWh of solar power** in 2024 to enhance energy efficiency.

Consumption of Resources

In 2024, we have further advanced responsible resource management, building on initiatives implemented in previous years and focusing on water, waste, sourcing and material quality.

- Water consumption in washing processes has remained stable at an average of 0.6 m³ per tonne, and total process water usage across sites has reached 12,184 m³. Real-time input metering has been deployed, and process-level monitoring is currently under development.
- To reduce material losses and improve product quality, we have strengthened controls in the homologation of raw materials. By focusing on better compatibility with process requirements, we have reduced the intake of non-conforming inputs, minimising contamination and waste.
- We have continued to improve waste management, with a significant reduction in banal waste intensity across production sites. We have also monitored industrial waste costs and reinforced traceability systems, while further exploring reuse opportunities within production.
- We have also maintained our local sourcing strategy, with the majority of procurement still concentrated within 300 km of our facilities. This year, approximately 83% of procurement-related emissions have originated from suppliers based in Catalonia and the rest of Spain, reflecting our continued efforts to reduce the environmental footprint of our supply chain.
- In line with our commitment to circularity, we have maintained our focus on optimising input materials. We have prioritised bulk purchasing to reduce packaging waste and have continued working toward zero waste by recovering plastic from incoming packaging and internal processes. These materials have been reintroduced into production, reducing dependence on virgin polymers.



Notable highlights for 2024 include

- 1**
Waste traceability and reuse measures have been strengthened across sites.
- 2**
Water consumption in washing processes has remained stable at 0.6 m³ per tonne.
- 3**
A **significant reduction** in banal waste intensity has been achieved.
- 4**
Local sourcing has remained above 80%, supporting a low-emissions supply chain.
- 5**
Focus on raw material compatibility has reduced non-conforming input volumes.

Carbon Footprint

We have further embedded climate action into our operations by advancing carbon accounting and certification. In 2024, we have obtained certification of our 2023 corporate carbon footprint under the GHG Protocol and have completed the 2024 calculation following ISO 14064, with final certification scheduled for Q2 2025.

At product level, we have certified the 2023 carbon footprint of CICLIC® product families under ISO 14067. We have been auditing GRANIC® grades during 2024, with certification expected by July 2025.

We have also completed a full Scope 3 emissions assessment aligned with ISO 14064, identifying several areas for improvement, mainly across the inventory, all of which are addressable through ongoing efforts and targeted action plans. This has confirmed the robustness of our methodology and provides a solid foundation for future emissions management.

Scope 1 emissions have increased to 336.9 tonnes of CO₂ due to the commissioning of propane-fuelled washing systems at Castellet. Scope 2 emissions have reached 48.7 tonnes, reflecting stable energy consumption and increased integration of renewable sources.

The growing use of CICLIC® and GRANIC® solutions — designed to replace virgin polymers — has contributed to an estimated 274,400 tonnes of avoided CO₂ emissions in 2024, demonstrating our positive impact across the value chain.

GHG EMISSIONS: SCOPE 1 AND 2 (TCO ₂ E)		
	2023	2024
Scope 1	328	336.9
Scope 2	48	48.7

Scope 1: Direct emissions from sources owned or controlled by the organisation (e.g. fuel combustion, refrigerant leaks).

Scope 2: Indirect emissions from purchased electricity consumed by the organisation.

Note: 2023 figures have been updated following the finalisation of internal data validation processes. These values replace the preliminary estimates published in the 2023 Annual Sustainability Report.

Most of the environmental impact from GCR's corporate activities is focused on Scope 3 emissions. This is mainly due to the use of green electricity (resulting in a negligible impact in Scope 2) and the limited sources of fossil fuel emissions identified within the organisation. Our low carbon footprint materials help reduce Scope 3 emissions by lowering the carbon emissions associated with the entire lifecycle of products sold by the company. This contributes to a more sustainable value chain for our clients.





8

Materiality Analysis

Materiality Analysis

In line with the evolving reporting requirements, GCR undertook a dual materiality analysis process to prioritise sustainability topics encompassing **environmental, social, and governance (ESG)** aspects relevant from both financial and impact perspectives. The process results are up to date since no significant changes have occurred at the stakeholders level and the organisation's management approach.

GCR's dual materiality analysis process was conducted in accordance with the guidance provided by the European Financial Reporting Advisory Group (**EFRA**G) and the Global Reporting Initiative (**GRI**).

GCR's dual materiality analysis process included a **benchmark** analysis involving industry peers and companies within the same sector as GCR. Additionally,

input from **stakeholders** closely associated with the organisation was collected through surveys.

The outcomes of an interactive online session were also factored in, attended by individuals with significant responsibilities within the organisation. During this session, potentially relevant topics for GCR were evaluated from both an **impact perspective**, assessing GCR's influence on the identified topics, and from a **financial perspective**, evaluating how these topics could affect GCR's positioning and economic value.

Furthermore, a global risk analysis was taken into account, drawing upon the 2024 report published by the **World Economic Forum**. Sector-specific risk analysis was also conducted using the **RiskHorizon tool**, which identifies risks based on the industry and country of operation.

Our Stakeholders

During the double materiality analysis process, a comprehensive review of GCR's stakeholders was conducted. The image to the right illustrates the identified stakeholder groups. Among these, input has been gathered from employees, suppliers, customers, and associations.



Material Sustainability Topics

Double Materiality Matrix

These are the topics evaluated and prioritised during the process, along with the final materiality matrix.



- | | |
|---|--|
| 1 Governance | 12 Biodiversity |
| 2 Ethics / Anti-corruption and Business Integrity | 13 Waste Management |
| 3 Responsible Supply Chain Management | 14 Climate Change / Emissions |
| 4 Data Protection and Cybersecurity | 15 Circular Economy |
| 5 Occupational Health and Safety | 16 Customer Health and Safety |
| 6 Quality of Employment | 17 Quality of Products and Services |
| 7 Diversity and Equal Opportunity | 18 Innovation with Environmental Criteria |
| 8 Training and Talent Management | 19 Design and Product Life Cycle Management |
| 9 Efficient Materials Management | 20 Social impact and local community involvement |
| 10 Energy | 21 Stakeholder clarity and engagement |
| 11 Water | |

As a result of the process, the following issues have been identified as the most relevant to GCR:

LABOUR PRACTICES

- Occupational Health and Safety

PRODUCTS AND SERVICES

- Customer Health and Safety
- Innovation with Environmental Criteria
- Design and Product Life Cycle Management



9

About the Report



Reporting Approach

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, which are built on four key principles: comparability, reliability, materiality, and relevance. These principles ensure consistent and high-quality reporting, enabling the assessment of our impacts over time and in relation to other organisations.

Drawing on the double materiality analysis conducted in the previous year, this report presents information within the broader context of sustainable development. It reflects the issues that matter most to our business and to our stakeholders, and continues to guide the way we disclose our sustainability performance.

The report compiles non-financial information for GCR covering the period from 1 January 2024 to 31 December 2024. It supports our strategy by improving management processes, tracking our sustainability goals, and identifying short- and medium-term areas for improvement.

We appreciate your interest in our progress and commitment, and we remain dedicated to advancing sustainable practices across our operations.

Should you require further information about this report or our sustainability journey, please contact us at: info@gcrgroup.es

This report offers an annual update to both internal and external stakeholders, highlighting our progress toward key sustainability goals and initiatives.





10

GRI Content Index

Statement of use: GCR has reported the information cited in this GRI Content Index for the period from 1 January 2024 to 31 December 2024 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GENERAL DISCLOSURES		
GRI 2	The organisation and its reporting practices	
2-1	Organisational details	GCR Plastic Solutions Group, Sociedad Limitada Calle Major, 32 - P. 2 PTA. 1 DESPACHO UNION, Terrassa, 08221, Barcelona (Spain)
2-3	Reporting period, frequency and contact point	About the Report59
2-6a	Activities, value chain and other business relationships	The Essence of GCR13 Corporate Activity19-20
2-7	Employees	Our People33, 36
2-9a	Governance structure and composition	Corporate Governance25-26
2-22	Statement on sustainable development strategy	Letter from Our Managing Director9-10
2-23	Policy commitments	Ongoing work and in-depth review to be carried out throughout 2025.
2-27	Compliance with laws and regulations	In 2024, we have not incurred any fines or sanctions for non-compliance with regulations.
2-28	Membership associations	Membership of Industry Associations29
2-29	Approach to stakeholder engagement	Materiality Analysis55-56
2-30	Collective bargaining agreements	100% of our workforce is covered by the collective bargaining agreement.
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption have been identified.

GRI Standard	Reporting criteria	Page/ direct answer
MATERIAL TOPICS 2021		
3-1	Process to determine material topics	Materiality Analysis55-56
3-2	List of material topics	Materiality Analysis55-56
LABOUR PRACTICES TOPICS		
GRI 401	Employment 2016	
401-3	Parental leave	In 2024, eight male employees have taken a total of 969 days of parental leave (an average of 121.13 days, including some at 50% working time, with days counted in full), while three female employees have taken 185 days (an average of 61.67 days).
GRI 403	Occupational Health and Safety 2018	
3-3	Management of material topics	34-35
403-5	Worker training on occupational health and safety	34-35
403-9	Work-related injuries	
		202420232022
	Number of accidents with sick leave	7714
	Number of accidents without sick leave	586
PRODUCTS AND SERVICES TOPICS		
GRI 416	Consumer health and safety 2016	
3-3	Management of material topics	29
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2024, there have been no incidents of non-compliance regarding the health and safety impacts of products and services.
NO GRI	Innovation with environmental criteria	
3-3	Management of material topics	Sustainable Innovation21-22
	Economic investment in innovation	Sustainable Innovation21-22
NO GRI	Design and product life cycle management	
3-3	Management of material topics	Sustainable Innovation21-22

