

NON-FINANCIAL  
INFORMATION  
STATEMENT

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# INTRODUCTION

This non-financial information statement has been prepared in accordance with the requirements of Law 11/2018 of 28 December 2018 on Non-financial Information and Diversity approved on 13 December 2018 by the Spanish Congress of Deputies, which amends the Spanish Commercial Code, the Consolidated Text of the Spanish Corporations Law approved by Royal Legislative Decree 1/2010 of 2 July, and the Spanish Audit Law, Law 22/2015 of 20 July 2015 on Non-Financial Information and Diversity (from Royal Decree-Law 18/2017, of 24 November).

It has been prepared based on the standards established in the Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI Standards).

In this context, the purpose of the non-financial information statement of Intermas Group is to report on the environmental, social, personnel, anti-corruption and human rights matters relevant to the company in the performance of its business activities. For each issue proposed by law, this non-financial information statement indicates the degree of relevance for the company, the associated policies, related risks and benchmarks used for monitoring and evaluation.

This Non-Financial Information Statement (NFIS) report for Intermas Nets, S.A. and its subsidiaries corresponds to the year ended 31 December 2020.

➤ 01

➤ **GENERAL MATTERS.  
BUSINESS MODEL**

## COMPANIES AND PRODUCTS

102-1, 102-2, 102-3, 102-4, 102-5, 102-6, 102-7

**Intermas Group** founded in 1957 with headquarters in Catalonia is a global leader in extruded netting solutions.

### History

During its more than 60 years of history, Intermas Group has transformed the manufacture and application of tubular meshes and nets, offering solutions to different sectors and geographic markets which have provided the basis for its organic and inorganic growth.

1957

- Intermas was founded in 1957 in Cardedeu by Josep Mas offering tubular packaging nets for the fruit and vegetable sector. Industrial expansion began in 1973 with the opening of the Llinars del Vallès factory.

2000

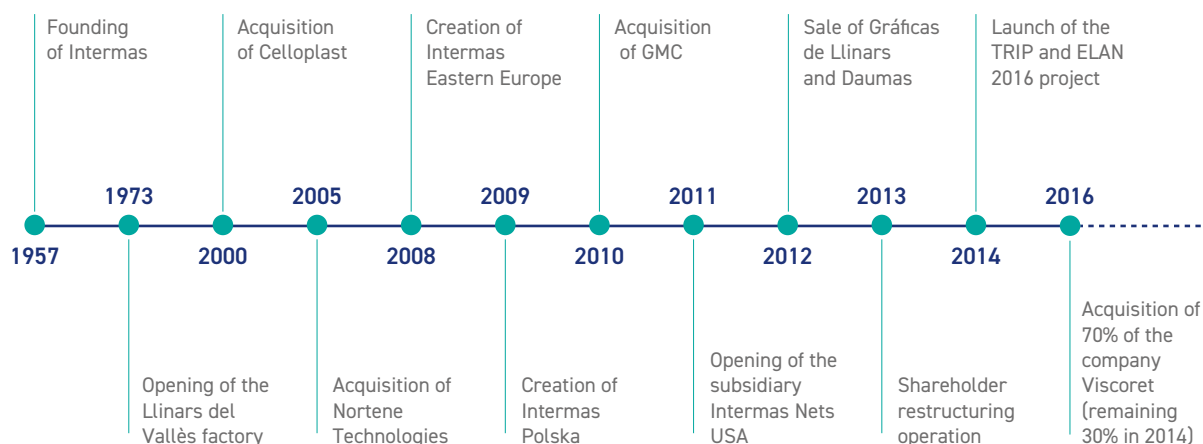
- In 2000 the Group entered the French market through the acquisition of Celloplast, a leading company in the distribution of gardening and agriculture products, and in 2005 it bought Nortene Technologies, a specialist in the manufacture of extruded and laminated nets.

2011

- In 2011, the Group continued with its international expansion with the acquisition of Viscoret (now Intermas Italia), an Italian manufacturer of orange nets for construction signage and later with the opening of the subsidiary Intermas Nets USA (2013), consolidating its presence in the United States and Canada.

Intermas Nets, S.A., the parent company of the group, has the following shareholding structure:

Shareholder	No. of shares	%
New Plus 3, S.L.	8,233	58.51%
Treasury shares	3,379	24.01%
Palestrins, S.L.	1,805	12.83%
Others	655	4.65%
<b>Total</b>	<b>14,072</b>	<b>100.00%</b>



### Corporate Organizational Chart

The Group is made up of ten companies with three extrusion factories located in Spain, France and Italy. It has 7 branches between Europe and the United States, through which it distributes to the rest of the companies with international capillarity in more than 70 countries. Celloplast, S.A.S. and Interamas Nets, S.A. represent 72% of the total consolidated turnover, the latter being the parent company of the Group as well as the main manufacturing company.

Intermas Group work centre locations:

#### Spain

- **Intermas Nets, S.A.**  
Rda Collsabadell, 11, Llinars del Valles (08450)
- **Intermas Nets Recycling S.A.U.**  
Rda Collsabadell, 11, Llinars del Valles (08450)
- **Noplex Artes Gráficas S.L.U**  
Carrer Jornalers s/n, Alberic (46260)

#### France

- **Celloplast S.A.S.**  
13 Rue de la Libération, Val-du-Maine (Ballée, 53340)
- **Nortene Technologies S.A.S**  
13, Avenue de la Rotonde Lomme (59645)

#### Netherlands

- **Intermas Netherlands B.V.**  
Siriusdreef 17-27, Hoofddorp (2132 WT)

#### Italy

- **Intermas Italia S.r.l.**  
Via Garcia Lorca, 27, Lomagna (23871)

#### Hungary

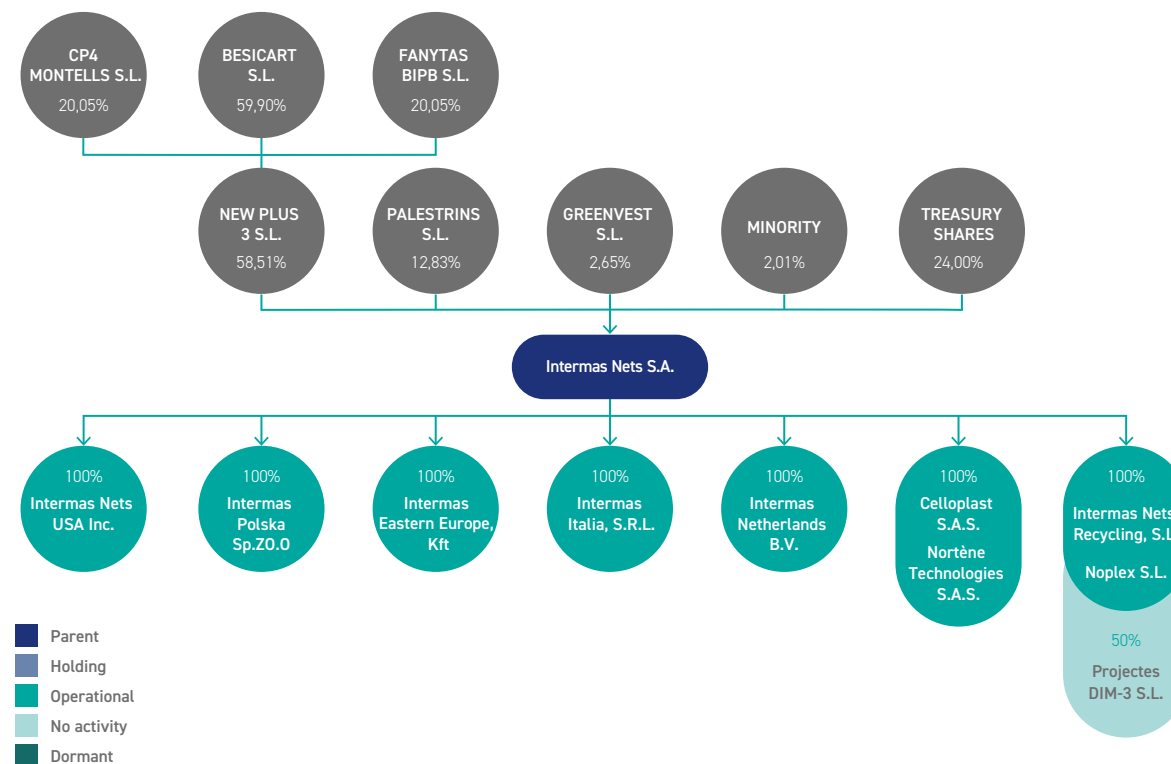
- **Intermas Eastern Europe kft**  
Baross u. 85/2, Albertisa (H2730)

#### Poland

- **Intermas Polska spzo.o**  
ul Lutomierska 46, Pabianice (95-200)

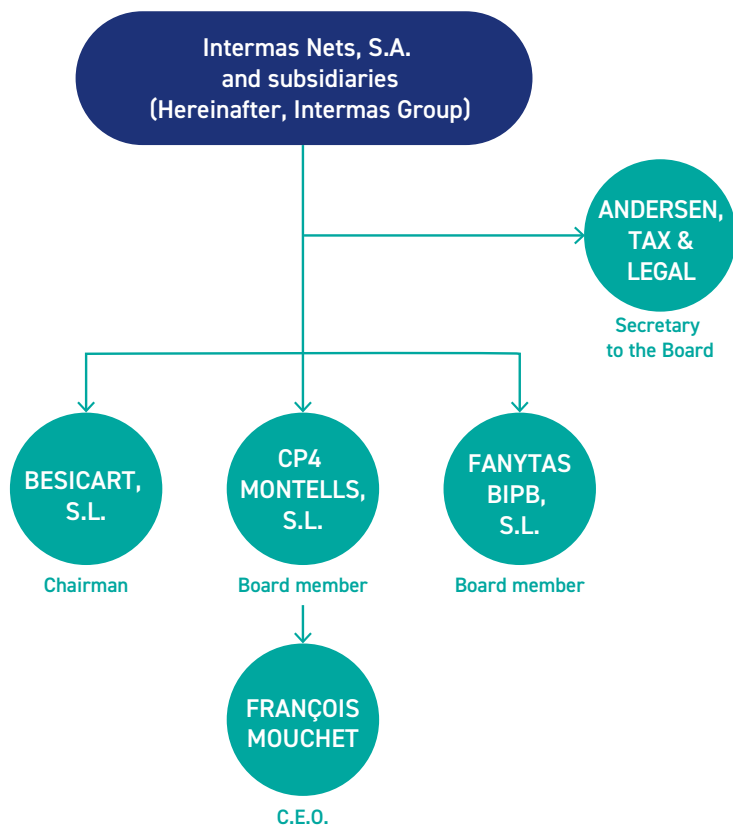
#### USA

- **Intermas nets USA inc.**  
2655 Le Jeune Rd, Coral Gables (FL 33134)





As of the end of the 2020 financial year, the group is led by a Board of Directors with the following structure:



**Lines of business**

The Group's activity focuses on 8 main lines of business, although its products have multiple functionalities and different target sectors. Gardening is the most significant, accounting for 43% at the end of 2020 (and 41% in 2019) followed by Agriculture and Packaging.

**Gardening**

Solutions for the garden, DIY accessories, concealment, garden furniture and decorative elements. 20% of our products are manufactured in-house.

Our major markets in terms of sales are France and Spain and our products are mainly sold under the brand NORTENE, as well as GARDELYS. Our main customers are large Do It Yourself retailers such as Leroy Merlin and Bauhaus, garden centres such as Jardiland and Gamm Vert and Hardware stores such as Ehlis and Optimus.

**Packaging**

Extruded nets, printed films and global solutions for packaging that help protect products and preserve their visual appearance. The Group's packaging solutions are suitable for contact with food.

The main market is Spain, where we sell to both packaging distribution companies and supermarket chains.





### Agriculture

Extruded and woven plastic nets for different specialities: arboriculture and forestry, protection and cultivation of vegetables in green spaces.

The main market is Spain, where we sell to distribution companies and cooperatives.



### Civil works (Geosynthetics)

Implementation of customized projects, offering the solution that best suits the needs of the terrain.

Our main customers are civil works contractors, installers and construction companies in Spain, France, Germany and Italy.



### Industry

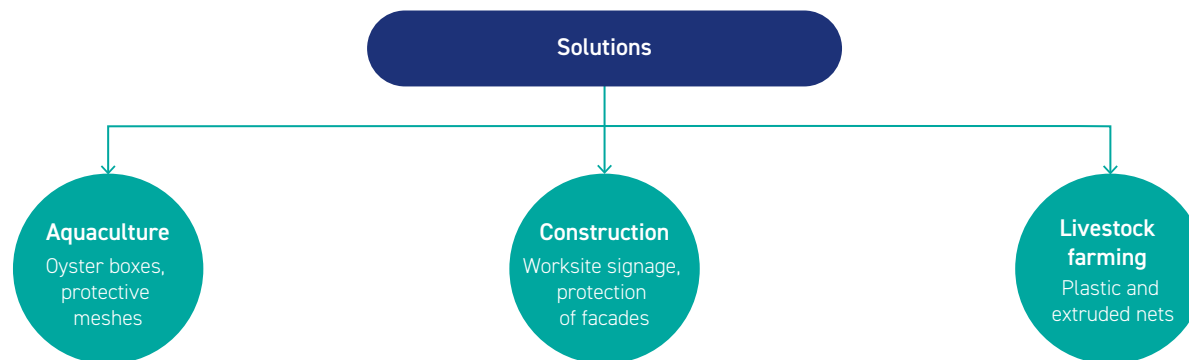
Innovative and customized solutions, applied to filtration, protection and composite materials.

Our main customers are companies located in Germany, France, Italy and Spain. These include multinationals with production factories all over the world, local manufacturers and distributors.



### Others: Includes Construction, Aquaculture, Livestock farming and others.

Others includes lines of business that together account for sales of €12.1 M. Intermas offers solutions for aquaculture (*oyster boxes, protective meshes*), construction (*worksite signage, protection of facades*) and livestock farming (*plastic and extruded nets*).

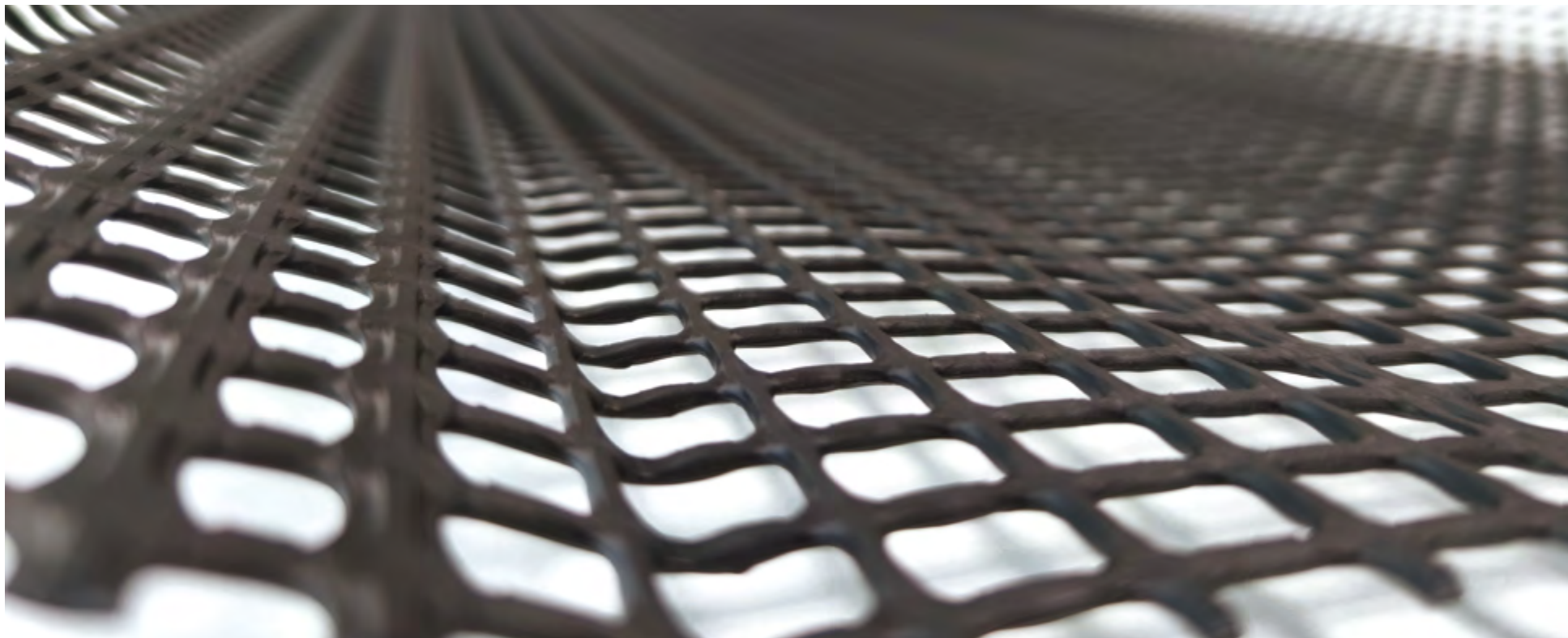


The **rest of our activities, with the exception of Gardening**, can be included within what we call our professional activities (*Business to Business*) and the products are sold under the Intermas brand.

In 2020, Intermas Group obtained a net turnover of €165.2 million, which represents an increase of 1.6% over the €162.6 million obtained the previous year. It should be noted that this turnover comes not only from the sale of products, but also from a significant industrial activity involving the following production volumes:

Group Company	Tonnes Transformed (2020)	Tonnes Transformed (2019)
INTERMAS NETS, SA	12,129	12,203
NORTENE TECHNOLOGIES, SAS	3,350	3,468
INTERMAS ITALIA, SRL	2,810	2,809
<b>TOTAL</b>	<b>18,290</b>	<b>18,480</b>





## BUSINESS CUSTOMERS AND MARKETS

102-6

**Markets**—The Group has based its growth on international expansion, with France as its main market. During the 2020 financial year, the French subsidiaries obtained 44% of the Group's total consolidated sales, followed by the Spanish subsidiaries with 40%. The Group's objective is growth through expansion in the United States, Europe and Latin America.

## 2020 Financial year

44%

Consolidated sales of the  
French subsidiaries

40%

Consolidated sales of the  
Spanish subsidiaries

## MEMBERSHIP OF SECTOR ASSOCIATIONS 102-13

All the main companies of the group are firmly committed to participating in local and sector associations. The associations to which they belong are detailed below:

INTERMAS  
NETS, S.A.

- › FEDEQUIM: Federation of chemical companies
- › Spanish Plastics Centre
- › Trustee of IESE, one of the world's leading business schools

NOPLEX  
ARTES  
GRÁFICAS,  
S.L.U.

- › AIMPLAS: Technological Institute of Plastics

CELLOPLAST  
SAS

- › GS1: association that advises companies on commercial relations (digitalization of sales, logistics optimization, etc.)
- › FCBA: promotion of technological progress
- › INOHA: Professional association of DIY, gardening and homeware industrialists

NORTENE  
TECHNOLOGIES  
SAS

- › GIPCO: Association of Plastic and Composite Industrialists of Hauts de France and Ile-de-France
- › ARIA: Regional Association of the Automobile Industry of Hauts de France

INTERMAS  
ITALIA  
SRL

- › Confindustria Lecco e Sondrio: industrial trade association

INTERMAS  
EASTERN  
EUROPE  
KFT

- › Regional Chamber of Commerce

## OBJECTIVES AND STRATEGIES

### Vision

To become the preferred global in our industrial and business activities, offering innovative, sustainable and integrated solutions to our business customers.

### Mission

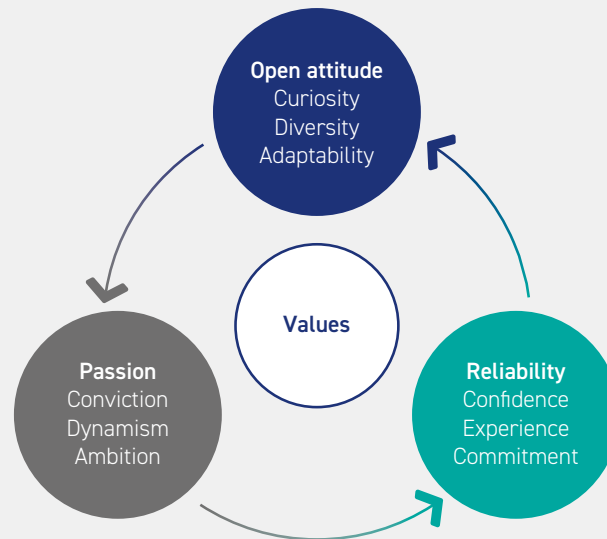
**Imagine, design, manufacture and offer** the best products in plastic nets and supply high quality goods in order to respond to the expectations of our business customers and anticipate market needs.

**Develop** strong brand strategies within the framework of our activities: gardening, agriculture & aquaculture, geosynthetics & construction, industry and packaging.

**Strive** to offer excellent working conditions, promote relationships based on mutual respect and trust, and develop our talents.

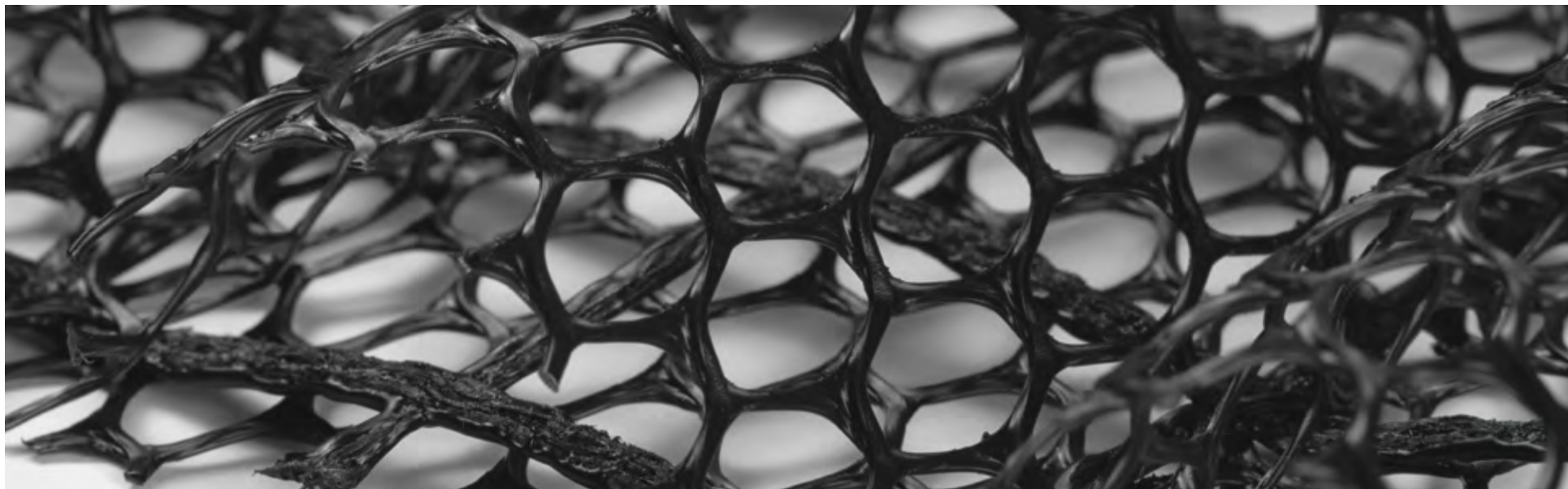
**Value** long-term partnerships with all stakeholders in order to maintain sustainable growth.

### Values



### Sustainability Strategy

**Sustainability or ESG** (*Environmental, Social and Governance*) aspects have become increasingly important in the last decade. More and more companies are incorporating sustainability or social responsibility into their strategy, as part of the value creation of their activity. Although ESG matters usually require a long-term approach, some can emerge suddenly. Sustainability is becoming more and more of a watchword and in last decade sustainability strategies have become a trend across large organizations. Accepted by stakeholders, these strategies have brought about change and differentiation in various sectors. Moreover, they have made sustainability a part of the core business.



**Intermas Group is committed to environmental, social and economic sustainability.**

This was already demonstrated back in 1998, when the parent company (Intermas Nets, SA) obtained its ISO 14001 Environmental Management certification. As a result of this, Intermas Group has an Integrated Management System (IMS) that incorporates environmental management as well as quality management in accordance with ISO 9001 standard. The group also focuses its efforts on adopting all the necessary measures to guarantee the safety of its products for the health of the final consumer thanks to the BRC Packaging food safety certification. Through its non-financial information reports, the group discloses its efforts in contributing to sustainable development, with actions already underway in this regard. With the aim of improving the overall sustainability of the company, progressing and advancing in the management of ESG aspects, **Intermas Group is preparing its sustainability strategy.**

Sustainability strategies have proven to be the best way of going beyond what is simply required by law and of linking sustainability with a growing number of products and services from the business.

They have become a key tool for interacting and communicating with stakeholders and guaranteeing the future of organizations.

Integrating sustainability into the business is a corporate approach that contributes to sustainable development, takes into account the expectations of stakeholders, complies with and goes beyond the applicable legislation, is consistent with international regulations, is integrated throughout the organization and it is put into practice in the group's relations.

The organization has carried out a process to identify its stakeholders (sole director, financial groups, business partners, customers, suppliers, authorities, political groups).

### Materiality Matrix

As part of the framework of the sustainability strategy, a materiality analysis has been carried out based on a direct consultation with the organization's different stakeholders to find out those matters that are considered most relevant to them and to everyone involved in Intermas Group itself.

Using the GRI Standards of the Global Reporting Initiative (GRI) as reference, the materiality analysis has been carried out from an external perspective, by consulting Intermas Group's stakeholders and from an internal perspective, through a participatory session with different members of the organization.

A materiality matrix has been drawn up based on the results obtained. All those issues of critical importance for both Intermas Group and its stakeholders have been considered material (the content of the blue boxes are these material issues).

Relevance for stakeholders	High		8. Emissions 29. Improved working environment	9. Waste 11. Occupational Health and Safety 13. Equal opportunities 14. Non-discrimination 23. Regulatory compliance 24. Business ethics 25. Circular economy
	Medium	6. Water		4. Materials 5. Energy 10. Occupation 12. Training 17. Customer safety 28. Quality assurance
	Inactive	7. Biodiversity 19. Customer privacy 21. Green logistics 22. Social action 27. Logistics cooperation	2. Acquisition practices 3. Unfair competition 15. Freedom of association and collective bargaining 18. Marketing and labelling 20. Technological innovation 31. Promote teleworking	1. Economic performance 16. Supplier evaluation 26. EEdesign 30. Customer satisfaction
		Inactive	Medium	High
		Relevance for Intermas Group		



### Sustainable (“green”) Syndicated Financing

In 2019, the Loan Market Association (LMA), together with the Asia Pacific Loan Market Association (APLMA) and the Loan Syndications and Trading Association (LSTA) launched the Sustainability Linked Loan Principles (SLLP). These were designed by an experienced working group, made up of representatives of leading financial institutions active in the global syndicated loan market, and will be reviewed regularly in light of their development and growth.

SLLPs focus on promoting the development and preserving the integrity of the sustainability linked loan product by providing guidelines that outline the fundamental characteristics of these loans, while facilitating and supporting economic activity and growth from an environmentally and socially sustainable point of view.

SLLPs are intended to be used widely in the market, providing a framework which ensures the flexibility of the loan product. These are therefore recommended guidelines, voluntary in nature, to be applied by market participants on a case-by-case basis, depending on the underlying characteristics of the transaction.

On 29 June 2020, INTERMAS Group signed a **sustainable syndicated loan** with an ICO guarantee, as part of a financial debt restructuring process. The operation, whose conditions are linked to reducing the environmental impact of its industrial production, is partly aimed at adapting the company and its production chain to the highest standards of sustainability. It is the first syndicated loan signed in Spain with an ICO guarantee linked to environmental, social and corporate governance factors (ESG rating) and the first operation in this sector.

**INTERMAS Group is the first company dedicated to the manufacture of plastic solutions in Spain to obtain a sustainability linked green loan.** The form of financing is “ESG-linked”, with an interest rate which is linked to the evolution of INTERMAS Group’s sustainability parameters.

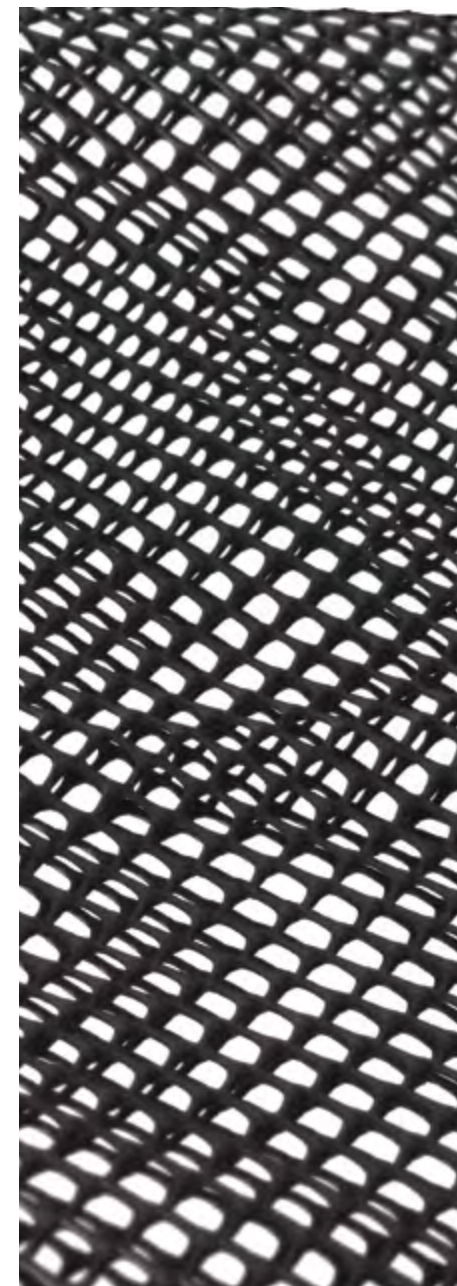
This means the any improvements over the initial sustainability assessment will lead to a reduction in the interest rate.

To this end, the independent sustainability consultancy Anthesis Lavola will issue an annual report analysing the group’s performance on environmental, social and corporate governance (“ESG”) issues.

With this financing, INTERMAS Group seeks to minimize the environmental impact of its activity as much as possible, increasing recycling in its production plants, applying and using biodegradable materials in its products and also activating and promoting the circular economy. These improvements aim to adapt the business to the highest standards of sustainability and thus comply with the UN Sustainable Development Goals (SDGs), while meeting the growth needs of the company.



**Intermas Group is the first company dedicated to the manufacture of plastic solutions in Spain to obtain a sustainability linked green loan.**





## OVERVIEW OF THE ENVIRONMENT

Due to the exceptional circumstances that occurred during the 2020 financial year, with the publication of Royal Decree 463/2020 of 14 March 2020, declaring the state of alarm for managing the health crisis caused by the coronavirus (COVID-19), which entered into force on the same 14 March 2020 and lasted until 21 June 2020, as well as with the publication of Royal Decree 926/2020, of 25 October 2020, which renewed the state of alarm to contain the spread of infection by the coronavirus (COVID-19), which entered into force on the same 25 October and remained in force until 9 May 2021, we declare that:

- The contingency plans established for these circumstances have been activated, allowing the business to continue to operate as normally as possible. To guarantee this, the company has implemented both individual (management of contagion or isolation situations), and collective organizational measures to manage the crisis. Said measures have been perfectly compatible with the continuity of the business and activity, and the company is in a position to be able to extend them for as long as the authorities require, without this critically affecting its activity.

- The Company does not foresee any difficulty in complying with any contractual obligation and therefore no potential consequences are expected from contractual non-compliance due to the epidemic.
- As of the date this report was drafted, the overall economic impacts of the crisis are unknown, and therefore it is not possible to quantify these, although the management body considers that the aforementioned situation has not had or is not having any significant effect on the Company.



**The company is closely monitoring the evolution of the spread of COVID-19 and is taking all necessary measures to prevent, control and contain the pandemic required by current regulations, as well as additional measures to improve and further guarantee health and safety.**

➤ 02

➤ **INFORMATION  
ON ENVIRONMENTAL  
MATTERS**



## ENVIRONMENTAL MANAGEMENT

103-2, 103-3, 102-15, 102-29

Respect and protection of the environment has been one of the fundamental pillars of Intermas. This commitment was already demonstrated in 1998, when the parent company (Intermas Nets S.A.) obtained its ISO 14001 Environmental Management certification. At that time it became the first Spanish company in the plastics sector to obtain it. At Intermas we have always understood that we had to go beyond simply complying with our legal obligations.

Despite the fact that only Intermas Nets is certified, which represents more than 50% of the personnel in our production centres, this commitment extends to all our factories and is perfectly defined in our Policies.

Our Integrated Management System (IMS) incorporates Environmental management as well as Quality management in accordance with ISO 9001 standard in the 6 most important companies of the group: Intermas Nets, Nortene Technologies, Intermas Italia, Noplex, Celloplast and IEE.

Meanwhile, in 2020, **Intermas Nets renewed its BRC Packaging food safety certification**, maintaining its A grade. This standard allows the Group to offer an even greater guarantee that its products are safe for the health of end consumers. The implementation of this standard is planned for the Noplex subsidiary in 2021.

During 2020, all Intermas Group companies adopted a specific scorecard for monitoring the main environmental indicators.

These monthly monitoring indicators are analysed annually by Management in order to determine if an Action Plan is necessary to reduce risks and negative impacts.

Our commitment to sustainable development is implemented through the surveillance of our products across their entire life cycle.

It is worth highlighting the fact that a total of 8 people dedicate part or all of their working hours to managing environmental matters.

It is also worth mentioning that Intermas integrates environmental aspects in the supplier selection and approval policies, including various questions in the validation questionnaires used.

Finally, Intermas Group has contracted an insurance policy to cover any potential environmental damage that may be caused by Intermas Nets Recycling, an obligation due to the type of activity it carries out (recycling of plastic).



**A total of 8 people dedicate part or all of their working hours to managing environmental matters.**

**Rigorously selected raw materials and recycled materials**

As part of its global approach to optimizing its environmental impact, Interimas Group uses mostly polyethylene and polypropylene in its processes, two of the thermoplastic resins most used in our day-to-day lives which are harmless, non-toxic and 100% recyclable. The raw materials used comply with the legislation regarding the absence of heavy metals. As a demonstration of its environmental commitment, the group offers green solutions for the various sectors in which it operates. As, for example, in the following Business Units:

The increase in the use and improvement of recycled materials was reinforced with the incorporation of the Interimas Nets Recycling Group in 2017.

**Manufacturing:**

In the three production plants, our very dedicated teams carry out continuous actions to reduce the environmental impact of our production tools. These actions consist of optimizing resources by:

	<p><b>AQUACULTURE</b></p>		<p><b>PACKAGING</b></p>
	<p>new compostable catinage nets and a new bio-compostable rope has been patented.</p>		<p>biodegradable raw materials are used to manufacture certain products.</p>
	<p><b>INDUSTRIAL APPLICATIONS</b></p>		<p><b>AGRICULTURA</b></p>
	<p>new lines of compostable protectors and separators under consideration.</p>		<p>manufacture of protectors for arboriculture, viticulture and green spaces that are 100% biodegradable.</p>

	<p>Reducing the amount of raw materials from fossil origin used, always using the least amount of raw materials possible, when possible incorporating the use of raw materials that have been reprocessed (internally) or recycled (especially from our own sources). The use of compostable materials is also being implemented more and more, though this is still subject to the final demand of the market that is not yet consolidated.</p>		<p>Reducing water consumption and optimizing the management of the water already used.</p>
			<p>Taking steps towards greater energy efficiency.</p>
			<p>Controlling the volume and recycling of waste.</p>

## Packaging

The packaging of our products is part of our global commitment to reducing our environmental impact. As part of a first phase, we are renewing our existing packaging, maintaining our requirements in terms of hygiene, safety and protection. During a second phase, we will develop new packaging that improves upon the characteristics of what we currently use.

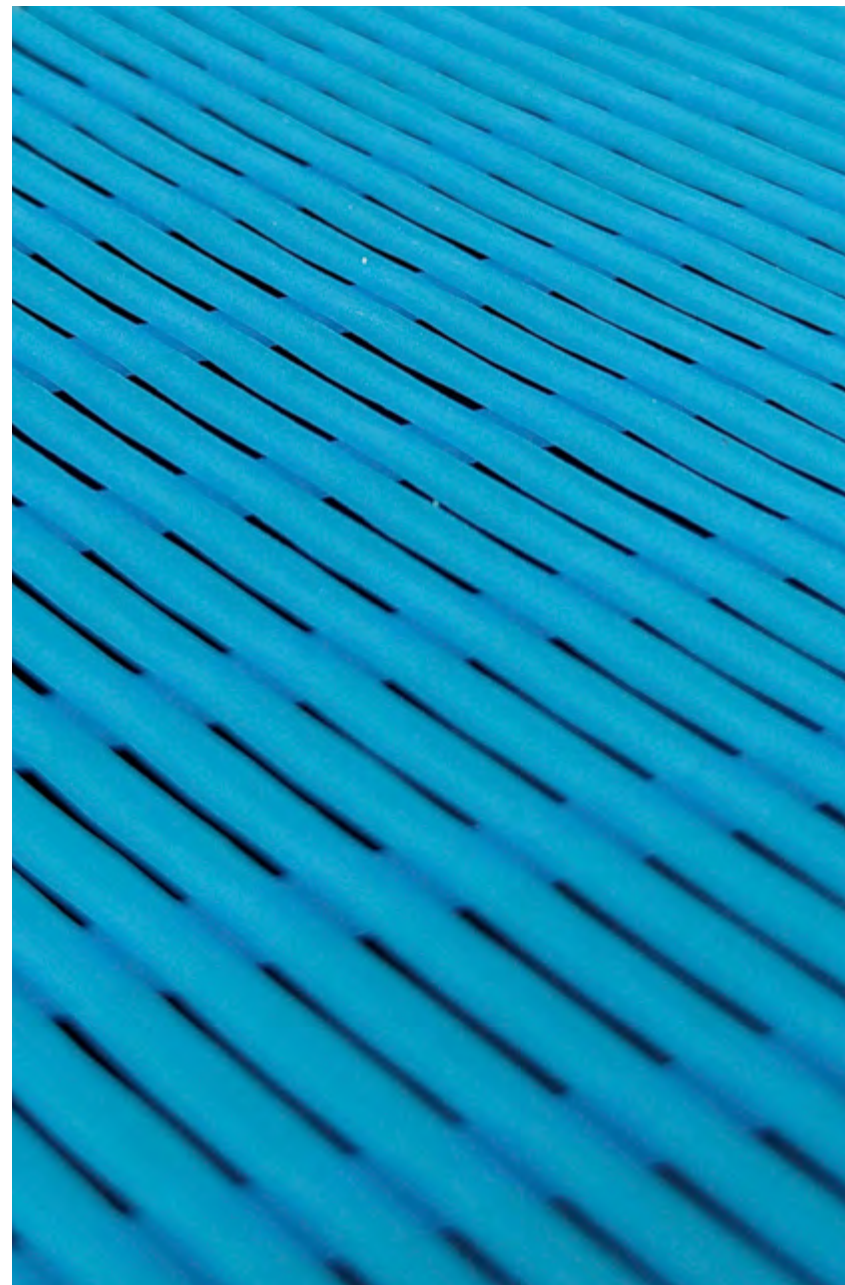
A packaging optimization analysis has enabled us to reduce the amount we use, which has contributed to an improvement in transport conditions and a subsequent reduction in CO2 emissions.

Intermas Nets adheres to the Ecoembes Corporate Prevention Plan (PEP) which aims to reduce the environmental impact of packaging and make it more sustainable. This enables the application of different measures such as reducing it, redesigning new packaging, reusing it, recycling it or eliminating it.

## Transport and Logistics

Reducing greenhouse gas emissions and pollution from freight transport (traffic, noise, etc.) is one of the Group's priorities. Whenever possible, our buyers source raw materials as close to our production facilities as possible. Our teams work together with our logistics suppliers to optimize distribution routes, the occupation rate of trucks or containers and the selection, whenever possible, of the least polluting means of transport.

During 2021, we will start to collect information on the carbon footprint of our purchases and shipments.



## End-of-life products

Our commitment to protecting the environment has led us to invest in the development and continuous improvement of a loop in the Aquaculture Business Unit that involves taking back the oyster boxes used by our business customers once they are no longer needed (Take-back). Controlling this process allows us to reaffirm our commitment to sustainable development.

As part of the Sustainability Strategy that Interimas Group began to draw up at the end of the year, an Action Plan for the Environmental part is expected to be implemented in 2021. Its strategic lines defined under the concept "Towards a Circular Economy" will be as follows:



Develop sustainable products: working with new raw materials, through the eco-design of products and packaging...



Continue improving waste management: reduce, reuse, recycle....



Progress towards energy efficiency and the use of renewable energies: more modern and efficient machines, green energy...



Carbon neutrality at Interimas Group: Carbon footprint calculation, reduction and offsetting...

The main risk that Interimas faces is global pressure on the use of plastic. Faced with this situation, Interimas aims to respond to this important challenge through its Sustainability Strategy.

The use of packaging for food products is a very important resource against food spoilage since it preserves the products in the transport and handling phases throughout the supply chain. The fact that more and more compostable products are being implemented in our Packaging product lines is a demonstration of our commitment as well as a huge contribution to the food sector.

Meanwhile, Interimas already offers products that are 100% recyclable in their composition and therefore potentially not harmful to the environment.

Interimas already offers sustainable solutions using plastic nets within its product range, including:

- Drainage nets that ensure the non-use (as was the case in the past) of gravel extracted from rivers,
- the range of Trinter nets that allow vegetation to grow on the slopes of construction sites,
- nets used for the production of wind turbine blades, which therefore contribute to the creation of green energy systems.

Interimas has created a **Monitoring Committee**, made up of the members of the Executive Committee, among others, as the highest governing body for Environmental, Social and Governance issues.

At the end of 2020, a survey was carried out among stakeholders to define the group's materiality matrix.

Each company monitors the regulations that apply to each production site and/or product with the support of external consultants. In 2020 there were no new reviews on this matter by the Public Administration.

## CLIMATE CHANGE AND OTHER TYPES OF POLLUTION

103-1, 103-2, 305-1, 305-2, 103-2

Aware of the importance of the environmental aspects that can affect climate change, Intermas has always focused on clean energy and trying to be energy efficient. Of all the environmental actions carried out in 2020, the following stand out:



### ENERGY SAVINGS

Intermas Nets is committed to energy efficiency through a consultancy project carried out 2020 and through the purchase of meter devices to monitor electricity consumption so that the necessary improvements can be implemented. The actions already started include:

- The renovation of 14 extruders, adapting their power to their needs, avoiding having oversized machines and more modern and efficient motors.
- Installation of thermal insulators for extruder necks and heads, to avoid heat losses.
- The change of lighting in the warehouses of Intermas Nets planned for this year will be completed in 2021.



### VEHICLE FLEET

The Executive Committee has decided that as of 2021, the vehicle fleet will be gradually replaced with hybrid cars for all group companies with a consequent reduction in CO2 emissions.



### TRAVEL

Due to the COVID effect, only essential travel was possible for Intermas Group personnel, representing an important economic savings and a reduction of environmental impact in terms of emissions. Teleworking has been forcibly implemented in all centres and for all those people whose functions can be carried out this way. The mass use of videoconferences, both for departmental and business customer meetings, as well as online training, have become part of the company's day-to-day. In this regard, the deployment of technical means by the IT department has been noteworthy and very effective.

Below are the atmospheric emissions associated with these forms of consumption and the basis for the calculations:

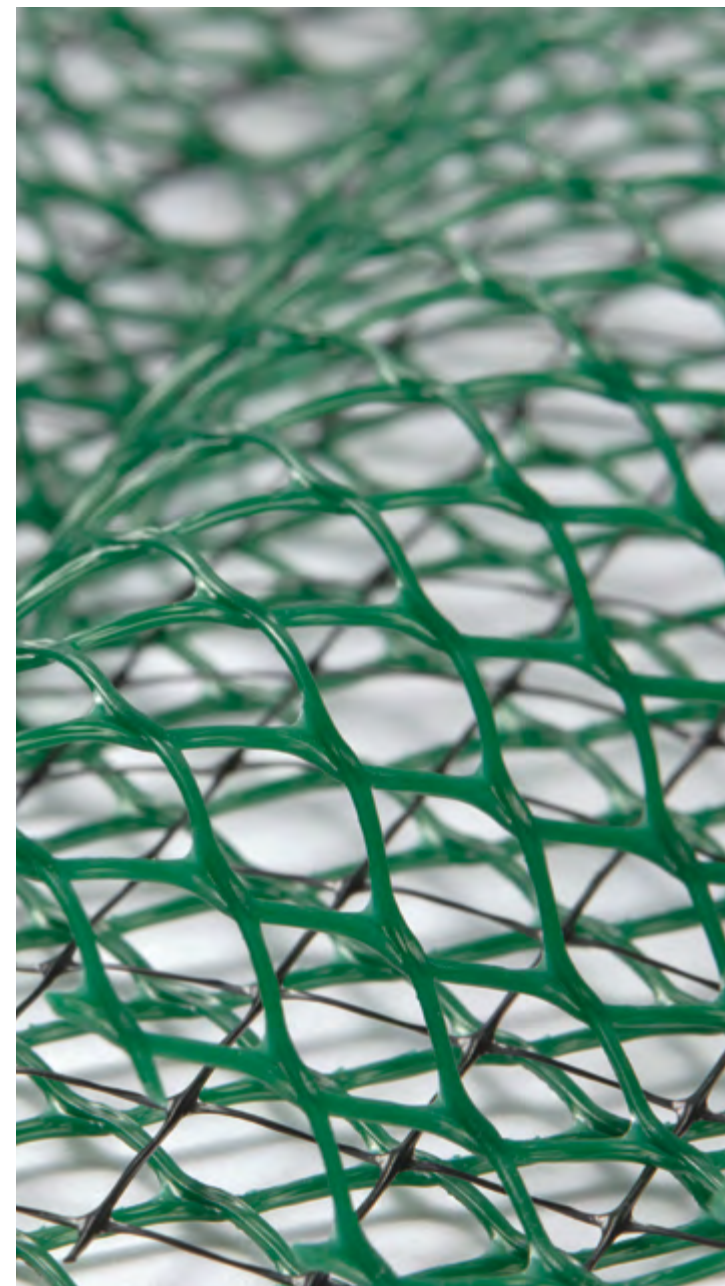
Energy	Unit	Total 2020	Total 2019
Electricity	kWh	25,193,285	25,051,779
	kg CO <sub>2</sub> /year*	6,071,582	<b>6,037,479</b>
Natural gas	kWh	12,461,201	14,135,236
	m <sup>3</sup>	1,065,060	1,208,140
Fuel oil	kg CO <sub>2</sub> /year*	2,289,879	<b>2,597,501</b>
	litres	13,884	29,460
	kg CO <sub>2</sub> /year*	39,848	<b>84,550</b>

\*Basis for calculations For the 2020 the same basis for calculations was used as in 2019 since at the time of this report, the Catalan Government has not yet published the new conversion factors.

	2019/2020
Electricity emission factor: kg of CO <sub>2</sub> /kWh of electricity	0.241
Natural gas emission factor: kg of CO <sub>2</sub> /Nm <sup>3</sup> of gas natural	2.15
Diesel C emission factor: kg of CO <sub>2</sub> /l of diesel	2.87

### POLLUTION

Since Interimas group companies are all located in industrial areas, their impact on noise and light pollution is not significant. They all comply with the legislation in each country with no issues.



## CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT

103-2, 306-2

With the purchase in 2017 of a plastics recycling company, Interimas demonstrated its commitment to closing the circle and controlling the entire loop of its own processed waste. Thanks to better control and increased quality of recycled materials, these are used in all those processes and products that allow it.

Recyclability is a key concept in the design of our products.

Lower energy consumption and less waste generation are part of our annual goals. In this regard, it is worth highlighting the investment in the purchase of 14 new extruders over the course of two years, resulting in better energy efficiency, as well as the commissioning in 2020 of a new reprocessing facility for our internal waste.

The use of recyclable plastic materials together with the use of new biodegradable materials in those products where this is possible offers a clear environmental benefit.

Interimas has been promoting selective collection within its facilities for many years, enabling the separation of plastic, cardboard, paper, batteries and other forms of waste.

As part of their legal obligations, Interimas group companies manage and control their industrial waste, separating it into hazardous and non-hazardous and recyclable and non-recyclable waste:

### WASTE

#### TOTAL HAZARDOUS WASTE



#### TOTAL NON-HAZARDOUS WASTE



#### TOTAL WASTE



● Recyclable  
 ◻ Not recyclable

The investment started in 2019 in a new reprocessing facility at Interimas Nets, culminated with its commissioning during 2020, which enabled a significant reduction in recyclable non-hazardous waste. This past year, more than 400 tonnes was reprocessed and this figure is expected to reach 500 tonnes in 2021.



## SUSTAINABLE USE OF RESOURCES

### WATER 303-1, 303-3, 303-5

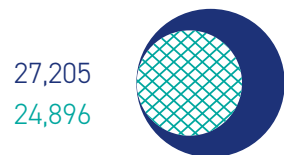
The main sources of water consumption at Interimas are its production centres, where the best available practices are used to reduce the collection and consumption of water. Despite this, and as a result of the commissioning of two osmosis plants at the Interimas Nets centre, consumption increased this year. The new osmosis plants have helped improve water quality to the level necessary for obtaining BRC certification, essential for the future of the Packaging business (both PE and BIO).

Meanwhile, the company is committed to the efficient and responsible use of domestic water in offices and buildings.

Consumption is periodically monitored. In addition, all production plants are located in areas of low water stress, with the exception of Noplex, which does not use water in its manufacturing processes.

### WATER CONSUMPTION (M³)

#### Water from public grid



#### Well water



● 2020 ◻ 2019

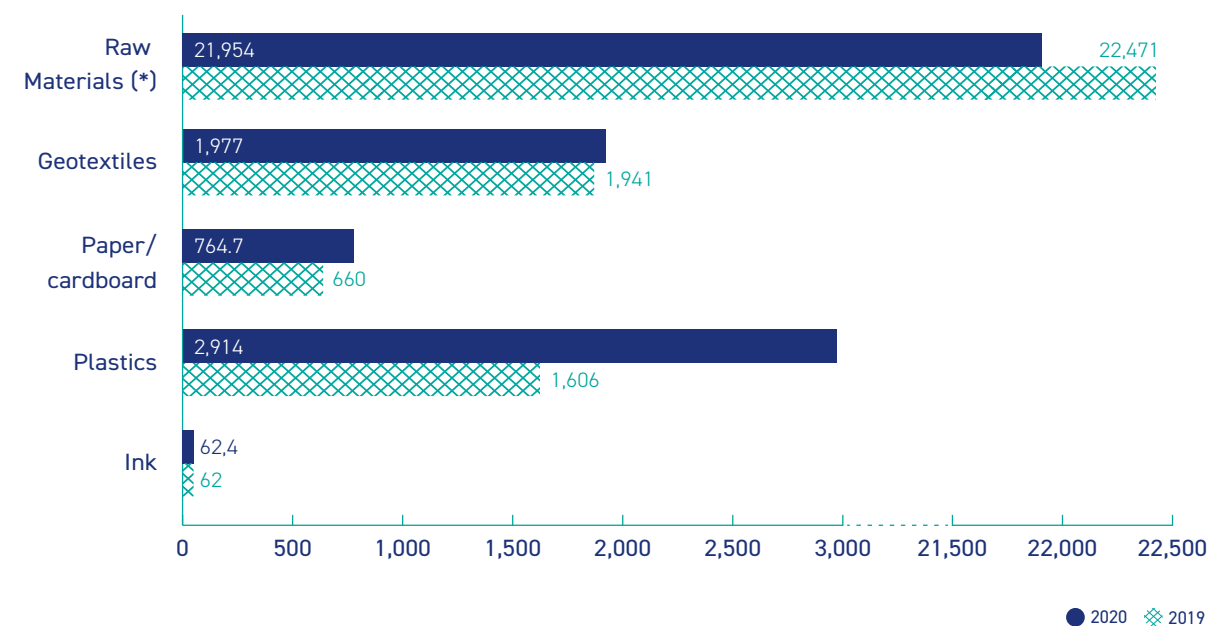
### RAW MATERIALS AND OTHER MATERIALS: 103-2, 301-1, 301-2

Interimas, as a manufacturer of extruded plastic netting for different applications (such as agriculture, packaging, industrial applications, gardening, geosynthetics and aquaculture), uses mainly virgin or recycled polyethylene and polypropylene in its process.

When possible, entirely or partly recycled material or internally reprocessed material is always used.

The manufacturing process may also incorporate the use of other elements such as geotextiles, film sheets, cardboard and inks for printing. Our products are usually packaged using plastic or cardboard.

### MOST CONSUMED MATERIALS (T)



(\*) PE, PP, PA, BIO, etc.

Recycled plastic represented 21.4% of the total plastic material used in 2020 and 21.2% in 2019.

The company's objectives include implementing the usual measures for controlling overconsumption, using recycled and reprocessed materials, using biodegradable materials and using more sustainable packaging.





**ENERGY** 103-2, 302-1, 302-4**ENERGY CONSUMPTION IN THE GROUP**Electricity (kWh)

<b>2019</b>	25,051,779
<b>2020</b>	25,193,285

Natural gas (kWh)

<b>2019</b>	14,135,236
<b>2020</b>	12,416,201

Industrial Diesel (M3)

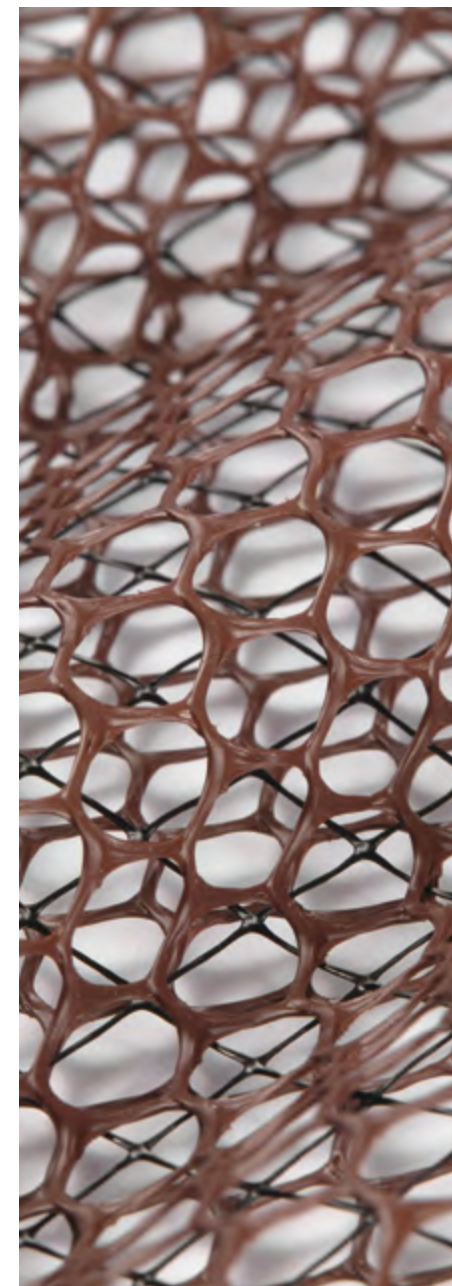
<b>2019</b>	29.46
<b>2020</b>	13.88

In 2020 Interamas Nets, the parent company of the group, once again carried out an Energy Audit in accordance with Royal Decree 56/2016. The result of this audit, together with the consultancy project that has been started, will enable the definition of a clear action plan for the coming years as part of the Group's Sustainability Strategy.

At the same time, the group will study the option of implementing the ISO 50001 standard, which is the most widely used business energy management standard in the world. An ISO 50001 certified Energy Management System would enable the group companies to implement an energy policy and adequately manage the energy aspects of their activity, involving their services, facilities, products, etc., which would translate into real and quantifiable savings in energy costs.. This launch of this initiative is planned for the next 1 to 2 years, following the action plan agreed in the Industrial Road Map.

**PROTECTION OF BIODIVERSITY** 103-2, 304-2

Despite the fact that none of the activities of the group companies have a direct impact on protected areas, Interamas has always shown the utmost respect for the laws regarding pollution, emissions and discharges.implamntar





# > 03

## > INFORMATION ON COMPANY AND PERSONNEL MATTERS

103-2, 103-3, 102-15

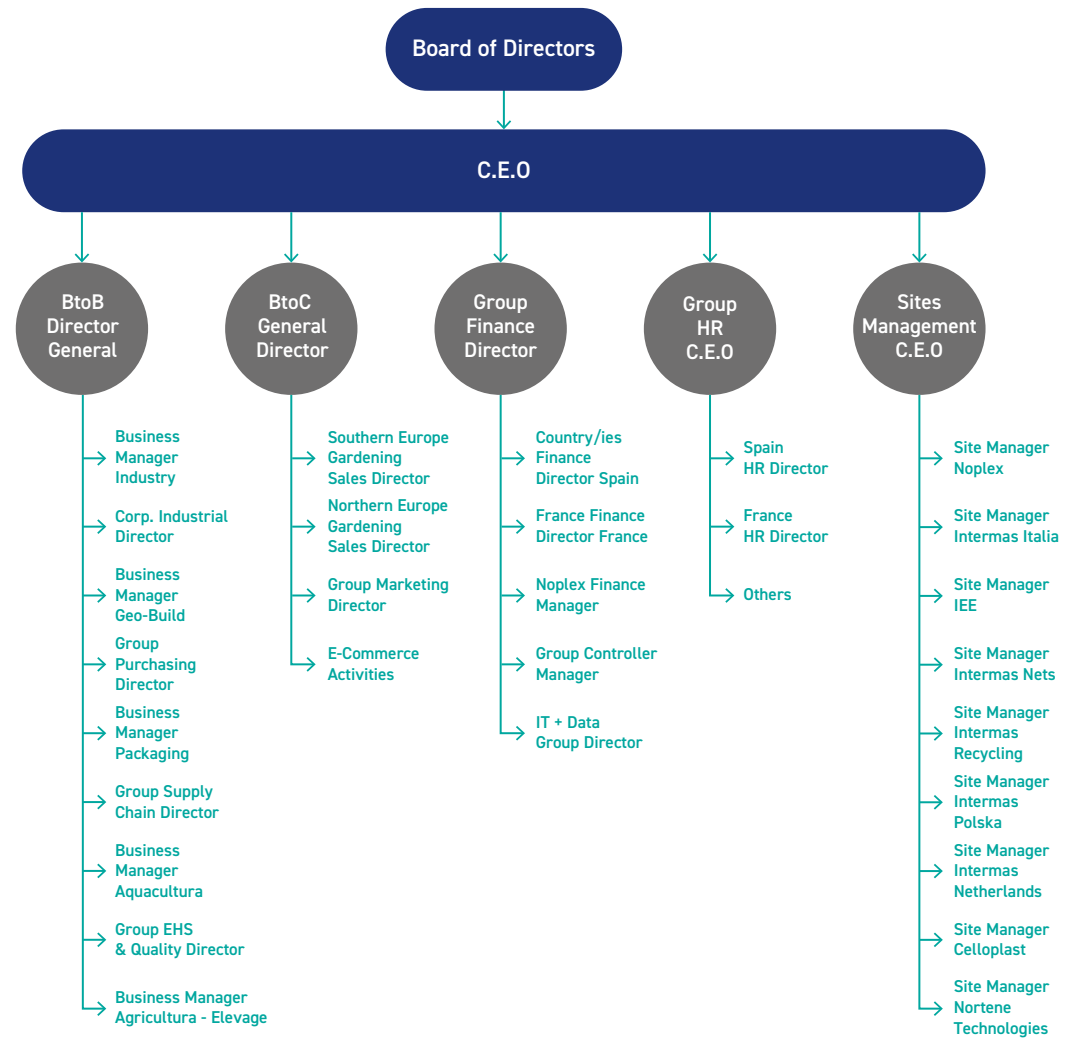
Intermas Group is structured across 4 basic areas within a matrix structure at the level of the different countries in which it operates:

<b>BtoB</b>	<b>BtoC</b>	<b>Corporate finance area</b>	<b>Corporate HR area</b>
BtoB Sales area and Corporate Services for Operations and Supply Chain	BtoC Sales area and Marketing		

The management of these 4 areas resides in the parent company of the group located in Llinars del Vallés. At the country level, these four areas are directly dependent and their organizational structure is implemented according to the turnover and personnel.

In line with its business model, Interimas Group began a process to professionalize, modernize and digitalize the work structures, as well as to define policies at the corporate level that will enable the business to more quickly adapt to constant changes in the market.

In terms of Human Resources, we continue to implement our unique management system in which the main HR processes are centralized, including the assessment and calculation of objectives and merit increase processes. During 2020, the personnel performance appraisal system was prepared in the same tool so it can be implemented in 2021. Additionally, the Group has begun to automate the reporting of HR KPIs its reporting system for 2021.



Meanwhile, we also have a Code of Ethics that establishes basic rules at the group level:

- RESPECT FOR THE LAW, PERSONAL RIGHTS AND MORAL VALUES
- RESPECT FOR PEOPLE
- EQUAL OPPORTUNITIES AND PROFESSIONAL DEVELOPMENT
- OCCUPATIONAL RISK PREVENTION
- PROCESSING OF INFORMATION AND KNOWLEDGE
- CONFLICT OF INTEREST
- COMPANY IMAGE AND REPUTATION
- RELATIONSHIP WITH COLLABORATING COMPANIES AND SUPPLIERS
- RELATIONSHIP WITH SHAREHOLDERS AND BUSINESS CUSTOMERS
- CORRUPTION
- PROTECTION OF THE ENVIRONMENT
- COMPLIANCE

Regarding any issue related to non-compliance with any of these elements, employees can contact the local HR Department and the complaints channel (ethicscompliancechannel.intermasgroup.com). During 2020 the company did receive any complaint regarding workplace harassment or the violation of human rights.

Also in 2020, email addresses were provided to personnel who did not have a work computer, so they could access the intranet, the management system and thus be able to communicate and participate in every sense.

In relation to recruitment policies, labour relations and OHS, and diversity and equal opportunities, freedom of association and collective bargaining, each country is governed by local regulations and in the spirit of our code of ethics.

At Interimas Group we have an integrated Quality and Environmental management system. An analysis of strengths and weaknesses, opportunities and threats is carried out annually and is monitored.

The most important threats at the HR level are regarding the ageing of the workforce, so work must be done on the retention of knowledge and the reduction of absenteeism. In recent years, the group has focused on offering voluntary partial retirement.



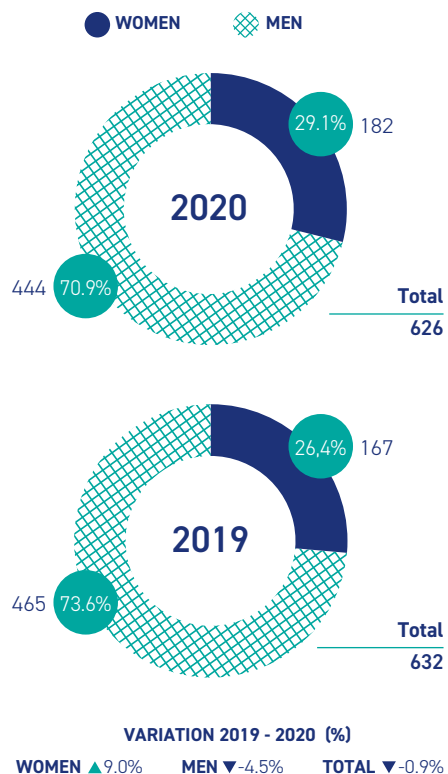
**At Interimas Group we have an integrated quality and environmental management system. An analysis of strengths and weaknesses, opportunities and threats is carried out annually and is monitored.**

## EMPLOYMENT

### OCCUPATION 102-8, 405-1, 401-1

In 2020 the workforce was made up of 626 people. Although this meant a slight decrease in the number of workers, the number of women increased by 9% compared to the previous year.

#### NUMBER OF EMPLOYEES, BY GENDER AS OF 31 DECEMBER



At the country level, Spain and France have the largest workforces and since they have the highest employee turnover this enables affirmative action to be taken to promote equality.

#### NUMBER OF EMPLOYEES, BY COUNTRY AS OF 31 DECEMBER

##### Spain

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	88	80	▲ 10.0%
<b>MEN</b>	249	253	▼ -1.6%
<b>TOTAL</b>	<b>337</b>	<b>333</b>	<b>▲ 1.2%</b>

##### France

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	53	46	▲ 15.2%
<b>MEN</b>	133	143	▼ -7.0%
<b>TOTAL</b>	<b>186</b>	<b>189</b>	<b>▼ -1.6%</b>

##### USA

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	1	1	= 0.0%
<b>MEN</b>	2	2	= 0.0%
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>= 0.0%</b>

##### Holland

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	1	1	= 0.0%
<b>MEN</b>	1	1	= 0.0%
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>= 0.0%</b>

##### Hungary

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	28	28	= 0.0%
<b>MEN</b>	25	28	▼ -10.7%
<b>TOTAL</b>	<b>53</b>	<b>56</b>	<b>▼ -5.4%</b>

##### TOTAL

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	<b>626</b>	<b>632</b>	<b>▼ 0.9%</b>

##### Italy

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	8	8	= 0.0%
<b>MEN</b>	27	31	▼ -12.9%
<b>TOTAL</b>	<b>35</b>	<b>39</b>	<b>▼ -10.3%</b>

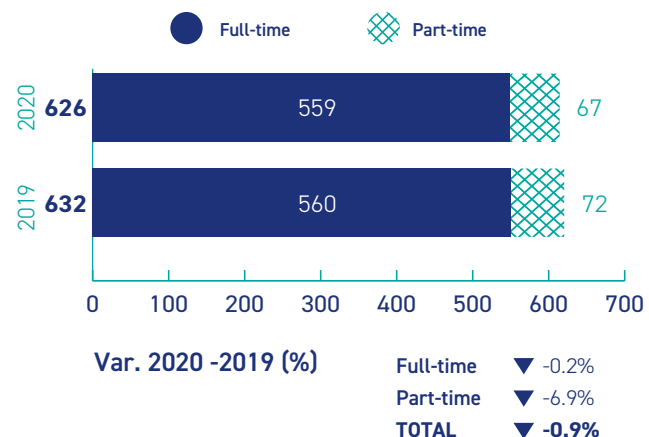
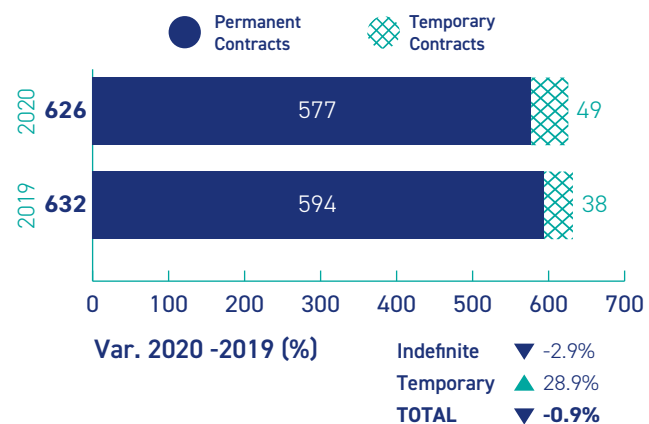
##### Poland

	2020	2019	VARIATION 2019-2020 (%)
<b>WOMEN</b>	3	3	= 0.0%
<b>MEN</b>	7	7	= 0.0%
<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>= 0.0%</b>

At the end of the 2020 financial year, 92.2% of employment contracts were permanent. Of the 49 temporary contracts as of 31/12/2020, 23 were due to partial retirement, which in reality represents a job stability rate of 95.8%. Moreover, this past year there were more cases of parental leave, leading to temporary substitutions.

Part-time recruitment is mainly associated with a specific work shift on weekends and holidays and adds up approximately 85% of the collectively agreed annual working days and is remunerated in line with those full-time employees working Monday to Friday shifts.

**TOTAL NUMBER AND BREAKDOWN BY TYPES OF EMPLOYMENT CONTRACT AS OF 31 DECEMBER**



Taking into account the average workforce and the low level of seasonality, it is not considered necessary to indicate the average seasonal values.

In 2020, a total of 63 people were contracted, of which 44.4% were women.

The parent company of the group is located in Spain and this is where the largest number of positions of responsibility or qualified technical positions are concentrated. After a collective bargaining process, at the end of the year, the new equality plan was approved with a series of objectives resulting from the diagnosis of the situation.

This diagnosis revealed a feminization and masculinization of certain jobs and positions of responsibility. For example, there was a greater presence of men in positions associated with production and sales, whereas in administration or support services more positions were taken up by women. During 2019 and 2020, important efforts were made within the production area to eliminate the physical barriers that limited the incorporation of women in this area from the point of view of Risk Prevention, the effects of which will also be felt in 2021.



**In 2020, a total of 63 people were contracted, of which 44.4% were women.**

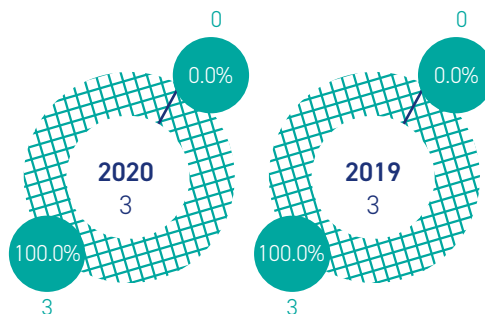
The presence of women in management and positions of responsibility was still proportionally lower, though an upward trend can be observed. In this regard, actions within this area are somewhat limited due to the organization's low employee turnover.

The new equality plan focuses a large part of its efforts on raising awareness among the workforce about gender equality and emphasizing the need for specific actions and a change of mentality to make progress on this subject.

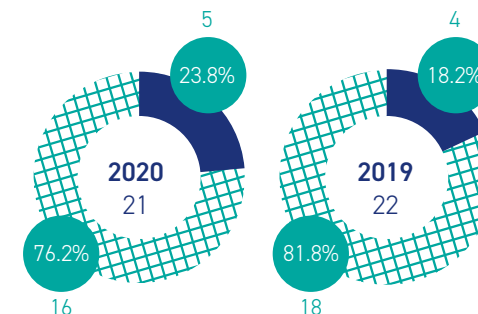
**NUMBER AND PERCENTAGE OF EMPLOYEES BY PROFESSIONAL CATEGORY AND GENDER AS OF 31 DECEMBER**

**WOMEN** **MEN**

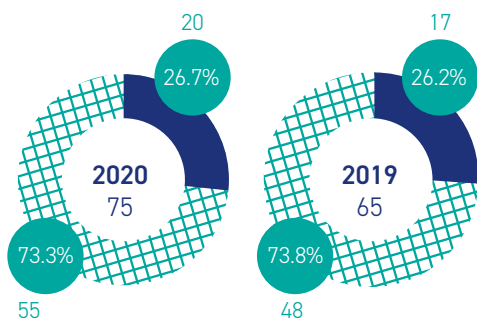
**General Management**



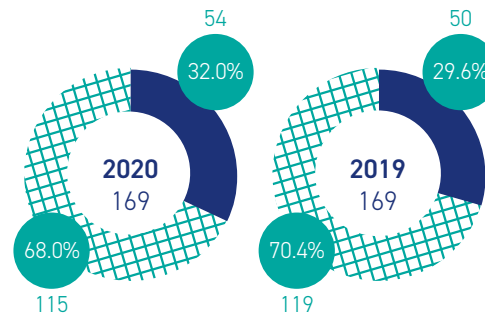
**Management Positions**



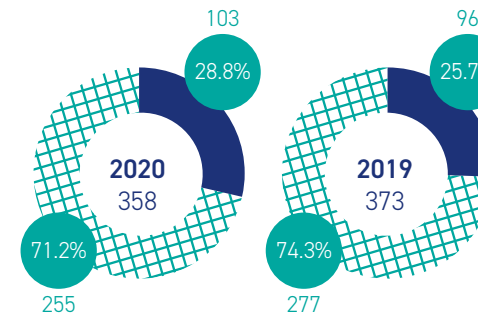
**Heads and Middle Managers**



**Technical and Sales Personnel**



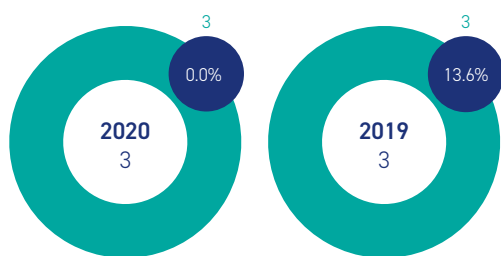
**Administrative and operational positions**



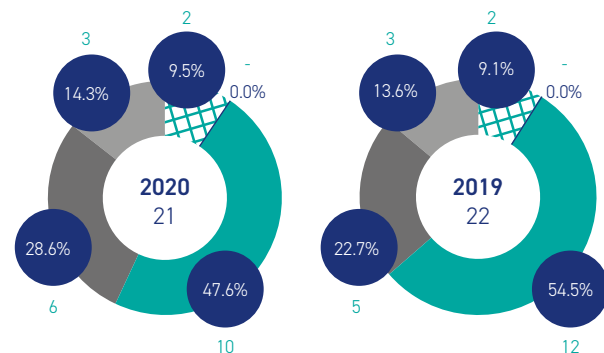
The breakdown by category and by age of the Intermas Group workforce is as follows:

**NUMBER AND PERCENTAGE OF EMPLOYEES BY PROFESSIONAL CATEGORY AND AGE GROUP AS OF 31 DECEMBER**

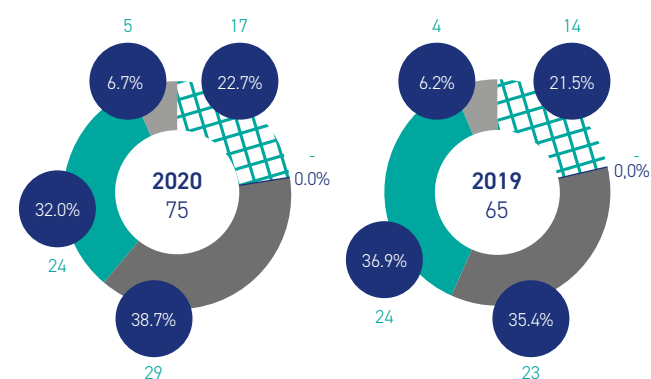
**General Management**



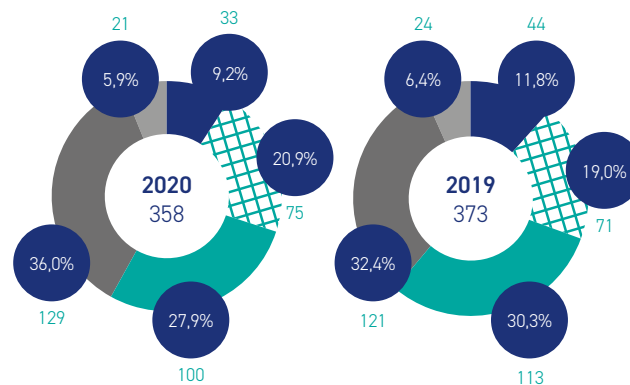
**Management Positions**



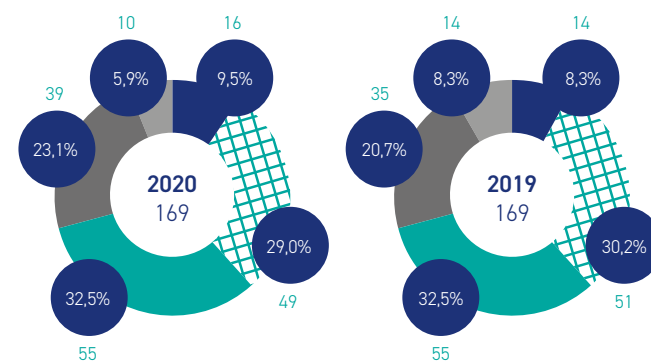
**Heads and Middle Managers**



**Administrative and operational positions**



**Technical and Sales Personnel**



- Between 18 and 30
- ▨ Between 31 and 40
- Between 41 and 50
- Between 51 and 60
- Over 60





In 2020, 77 people left the company, 11 of which were dismissals linked to disciplinary reasons or as a consequence of economic and organizational factors. None were for reasons of age or gender. Last year, new hires of people over 50 years of age were higher than the layoffs.

## NUMBER OF DISMISSALS IN THE YEAR

### By gender

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	1	3	▼ -66.7%
<b>Men</b>	10	7	▲ 42.9%
<b>Total</b>	<b>11</b>	<b>10</b>	

### By country

	2020	2019	VARIATION 2019-2020 (%)
<b>Spain</b>	6	7	▼ -14.3%
<b>France</b>	4	1	▲ 300.0%
<b>Italy</b>	1	2	▼ -50.0%
<b>Total</b>	<b>11</b>	<b>10</b>	

### By age group

	2020	2019	VARIATION 2019-2020 (%)
<b>Between 18 and 30</b>	0	0	
<b>Between 31 and 40</b>	2	3	▼ -33.3%
<b>Between 41 and 50</b>	5	5	= 0.0%
<b>Between 51 and 60</b>	1	2	▲ 50.0%
<b>Over 60</b>	3	0	
<b>Total</b>	<b>11</b>	<b>10</b>	

### By professional category

	2020	2019	VARIATION 2019-2020 (%)
<b>General Management</b>	0	0	
<b>Management Positions</b>	3	0	
<b>Heads and</b>			
<b>Middle Managers</b>	2	3	▼ -33.3%
<b>Technical and</b>			
<b>sales personnel</b>	3	3	= 0.0%
<b>Administrative a</b>			
<b>nd operational positions</b>	3	4	▼ -25.0%
<b>Total</b>	<b>11</b>	<b>10</b>	

## REMUNERATION 405-2, 102-35

In terms of remuneration, salaries are set according to the job position and not the gender or age of the person. The objective is to achieve internal and external equality.

The salary structure is governed by the regulations of each country, and includes the following remuneration items:

- Fixed Salary
- Bonus and Commissions
- Overtime and bonuses per job position
- Variable remuneration
- In-kind remuneration (car, medical insurance)

Our bonus system is directed at positions with greater responsibility. Generally at executive positions and managers, although it can also include senior technical teams. The system is the same for everyone and is comprised of Group/Company objectives and individual objectives. The commission system is directed at the Gardening sales team.

The policy as a whole is the same for everyone, regardless of the type of contract or working hours. However, access to variable remuneration is only possible for those with a permanent contract. Meanwhile, the INTERMAS NETS collective agreement allows employees in their first year of employment in the company to be paid a lower salary than what is established in the agreement for the assigned professional category. From the second year, the employee must receive the minimum established for the category according to the agreement. In practice this occurs only in entry-level positions.

To make a salary comparison that reflects company policy, the agreed annual gross salary (including remuneration in kind) full-time plus the real variables received (without annualizing) has been taken into account. The 2019 data has been recalculated using the same criteria.

### AVERAGE REMUNERATION (IN EUROS)

#### By gender

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	27,906	27,074	▲ 3.1%
<b>Men</b>	35,838	34,909	▲ 2.7%
<b>Total</b>	<b>33,515</b>	<b>32,672</b>	<b>▲ 2.6%</b>

#### By age group

	2020	2019	VARIATION 2019-2020 (%)
<b>Between 18 and 30</b>	20,285	19,398	▲ 4.6%
<b>Between 31 and 40</b>	28,611	28,014	▲ 2.1%
<b>Between 41 and 50</b>	37,168	36,495	▲ 1.8%
<b>Between 51 and 60</b>	36,149	34,562	▲ 4.6%
<b>Over 60</b>	40,588	40,035	▲ 1.4%
<b>Total</b>	<b>33,515</b>	<b>32,672</b>	<b>▲ 2.6%</b>

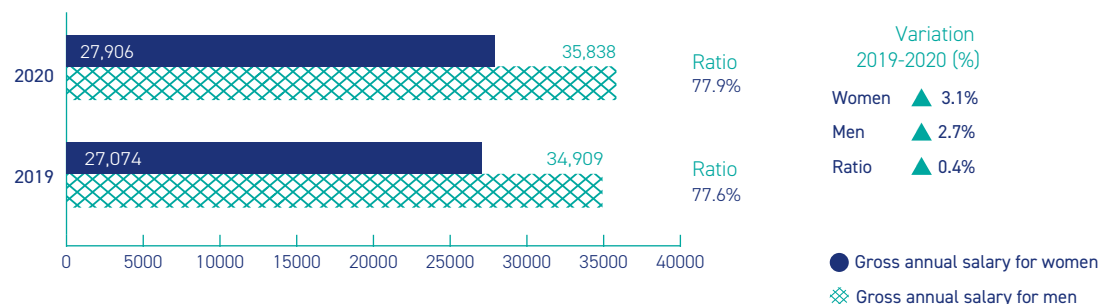
#### By professional category

	2020	2019	VARIATION 2019-2020 (%)
<b>General Management</b>	218,591	217,524	▲ 0.5%
<b>Management Positions</b>	88,330	87,406	▲ 1.1%
<b>Heads and Middle Managers</b>	45,647	43,982	▲ 3.8%
<b>Technical and sales personnel</b>	37,824	38,379	▼ -1.4%
<b>Administrative and operational positions</b>	24,075	23,755	▲ 1.3%
<b>Total</b>	<b>33,515</b>	<b>32,672</b>	<b>▲ 2.6%</b>

### Salary gap

Although the salary allocation is based on objective criteria, there are historical reasons behind the salary gap. The fact that it is a historically male-dominated workforce with a low staff turnover, means that there is more seniority among the male workforce (along with the associated salary items), and more positions of responsibility are occupied by men. This means that the overall calculation shows a greater difference in the salary gap between men and women.

### SALARY GAP BY GENDER

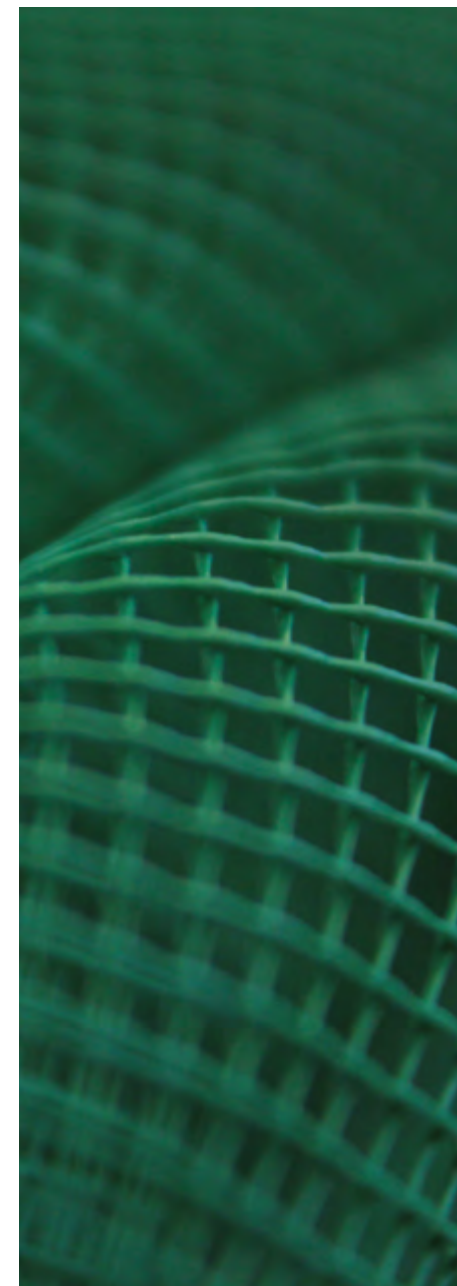


The salary gap in 2020 was 22.1% compared to 22.4% in 2019 overall. The average salary of women divided by the average salary of men.

The remuneration accrued and received by the Company's Management Body in monetary income during the 2020 and 2019 financial years was 240,000 euros in both years.

In 2020, the members of the Company's Management Body did not receive dividends directly or indirectly, while in 2019 they received dividends amounting to 1,539,886 euros.

In 2020 and 2019, no contribution was made to pension funds or plans on behalf of former or current members of the Company's Management Body.



## POLICIES ON DISCONNECTING FROM WORK

There is no written policy on disconnecting from work nor any expressly defined measures. However, the company complies overall with the right to disconnect of employees.

Moreover, only 55.25% of the group's head office staff, where most of corporate services are concentrated, have a work laptop or mobile phone.

## PEOPLE WITH DISABILITIES

103-2, 405-1

Meanwhile, Interimas Group continues to support people with disabilities, and in terms of workplace inclusion, we currently comply with the % required by the LISMI (Law on Social Integration of People with Disabilities) in Spain. At the group level we employed 19 people with disabilities. Two more than in 2019.

## NUMBER OF EMPLOYEES WITH DISABILITIES BY PROFESSIONAL CATEGORY AS OF 31 DECEMBER

### General Management

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	0	0	
<b>Men</b>	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	

### Heads and Middle Managers

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	0	0	
<b>Men</b>	2	1	▲ 100.0%
<b>Total</b>	<b>2</b>	<b>1</b>	▲ 100.0%

### Administrative and operational positions

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	4	5	▼ -20.0%
<b>Men</b>	11	9	▲ 22.2%
<b>Total</b>	<b>15</b>	<b>14</b>	▲ 7.1%

### Management Positions

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	0	0	
<b>Men</b>	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	

### Technical and sales personnel

	2020	2019	VARIATION 2019-2020 (%)
<b>Women</b>	1	0	
<b>Men</b>	1	2	▼ -50.0%
<b>Total</b>	<b>2</b>	<b>2</b>	= 0.0%

## ORGANIZATION OF WORK

### ORGANIZATION OF WORKING HOURS 102-8

In terms of working hours, there is a difference between factory jobs and office and sales jobs.

Our production process is continuous from Monday to Sunday. Part of our factory staff work from Monday to Friday in fortnightly rotating shifts in the morning, afternoon and evening, and another part that work 12-hours on weekends and holidays, also in rotating shifts.

This form of organization allows the two groups greater flexibility and a better work-life balance. Employees are able to change shifts whenever production needs allow it.

The working calendar is agreed with workers' representatives and holidays are set for the summer, Easter and Christmas periods.

For the office and sales staff at Interimas Nets, S.A., the work schedule is 39 hours a week from Monday to Friday, with a flexible entry and exit of one hour, as well as at lunchtime. And Fridays are established as short, intensive working days.

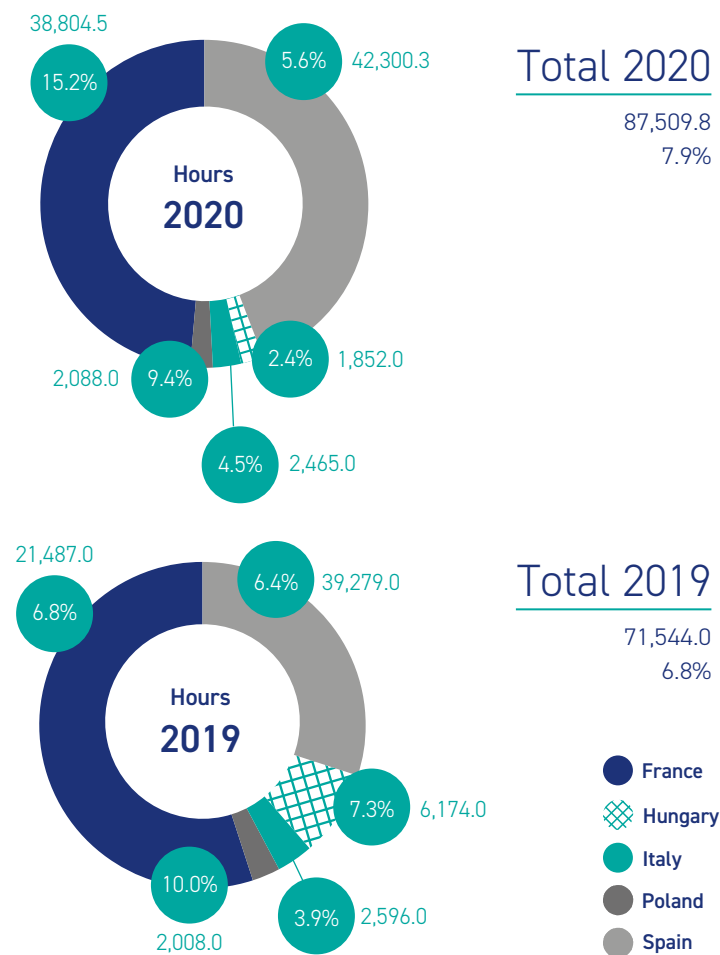
In terms of leave, the different collective agreements applicable according to the legislation are applied and possible solutions are studied for particular situations that may arise.

Recruitment is usually based on offering permanent contracts. Almost half of temporary contracts are partial retirements, and the rest are substations for sick leave and peak work periods.

## ABSENTEEISM 403-2

Thanks to the prevention measures that were put in place at the start of the pandemic, absenteeism has risen only slightly.

### ABSENTEEISM BY COUNTRY



## WORK-LIFE BALANCE 103-2, 401-3

In terms of work-life balance, the company is governed by the regulations of each country. Regardless, the company's working schedule allows for a good work-life balance.

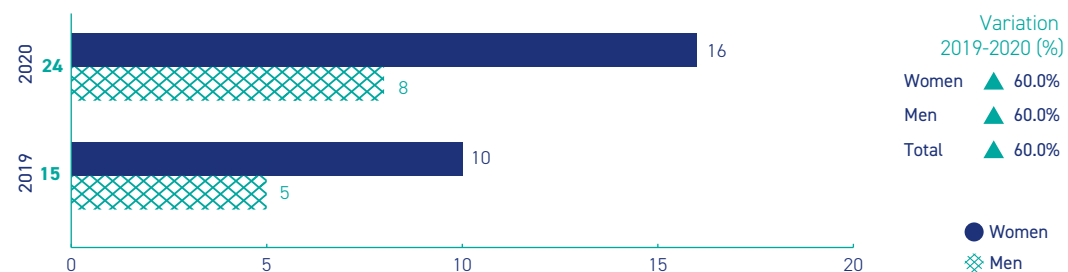
Moreover, this creates an environment in which employees can enjoy their established rights as normal.

In 2020 as a result of the COVID-19 pandemic, office personnel were able to telework, in weekly rotations with the presence of 50% of the workforce.

Although it is an OHS measure, it has allowed us to put this discipline into practice and begin to create a post-pandemic flexibility policy that incorporates teleworking.

The number of employees on parental leave increased in the last year. Except for one person who voluntarily left the company, the rest have either returned to the same position or are still enjoying their leave.

### PERSONNEL WHO WERE ENTITLED TO PARENTAL LEAVE





## OCCUPATIONAL HEALTH AND SAFETY

403-1, 403-2, 403-3, 403-5, 403-6, 403-9, 403-10

At Interimas Group we firmly believe that the health and safety of our employees is a fundamental pillar for our growth as a company.

The Industrial Group is committed to complying with the legal obligations in each region in which we operate, and this commitment has become the basis of our management system. The legal requirements applied in each location are as follows:

- Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work (Framework Directive).
- Council Directive 89/654/EEC of 30 November 1989 concerning the minimum safety and health requirements for the workplace.
- Directive 2006/42/EC of the European Parliament and of the Council of 17 May 2006 on machinery, and amending Directive 95/16/EC.
- Council Directive 89/656/EEC of 30 November 1989 on the minimum health and safety requirements for the use by workers of personal protective equipment at the workplace.
- Council Directive 90/269/EEC of 29 May 1990 on the minimum health and safety requirements for the manual handling of loads where there is a risk particularly of back injury to workers.
- Council Directive 98/24/EC of 7 April 1998 on the protection of the health and safety of workers from the risks related to chemical agents at work.
- Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC.
- Directive 2003/10/EC of the European Parliament and of the Council of 6 February 2003 on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (noise). As in the previous regulation, it establishes the noise exposure limit values, as well as the employer's obligations regarding the protection of workers against exposure to occupational noise.
- Council Directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding.
- Council Directive 90/270/EEC of 29 May 1990 on the minimum safety and health requirements for work with display screen equipment. The obligations attributable to the employer are defined in Section II of said Directive.

The monitoring of these European regulations along with the specific ones in each country constitute the framework for implementing our health and safety management system.

Internally, each plant has a human resources team to manage the processes in addition to the support of external consultants.

Hazard identification and risk assessment is carried out following the procedure drawn up in our Prevention Plan.

Based on initial assessments, this plan is then modified on an ongoing basis as the processes involved change, new risks are detected, notifications are received from workers and/or accidents/incidents occur.

Workers can report dangerous situations in several ways, including reporting to their immediate superior, filling in a file addressed to the person in charge of safety and/or by notifying the workers' legal representatives.

In accordance with current legislation, any person who detects a serious and imminent risk to their health and safety can stop the activity and not resume it until the situation has been resolved. They also have the option to inform their representatives to put a stop the activity on their behalf.

Accident and incident investigations are carried out with the participation of workers and senior managers, who analyse the situation that occurred and propose corrective measures for its resolution.

These measures are drafted into an action plan that is periodically monitored by a working group.

Intermas offers periodic medical check-ups to its personnel. These examinations are carried out by specialist companies that have personnel trained for this task.

Training in occupational health and safety is given to all employees at the moment they start working for the group. We carry out periodic

training in work teams and on emergency and rescue actions.

An on-site medical service is made available to our employees at the facilities for medical appointments. It is an activity that is carried out during working hours, by health personnel who are specialize in occupational medicine.

Almost the entire period analysed took place during the global COVID-19 pandemic. Not immune to this global emergency, Intermas Group has carried out the following health and hygiene measures:

- PREPARED A CONTINGENCY PLAN DETAILING POSSIBLE ACTIONS THAT MAY BE REQUIRED.
- IMPLEMENTED TELEWORKING FOR OFFICE STAFF.
- DRAFTED ACTION PROTOCOLS FOR THE WORKFORCE (SALES, ADMINISTRATION, PRODUCTION AND WAREHOUSE).
- ESTABLISHED RULES ON THE USE OF MASKS, SOCIAL DISTANCING AND HAND WASHING/DISINFECTION.
- PLACED DISINFECTANT AT ALL ENTRANCES TO THE FACILITIES.
- PROVIDED MASKS TO THE ENTIRE INTERMAS WORKFORCE.
- IMPLEMENTED REGULATIONS ON THE USES OF CHANGING ROOMS, CANTEENS AND COMMON AREAS.
- PROVIDED SPECIAL CARE TO VULNERABLE PERSONNEL.
- FOLLOWED UP POSSIBLE POSITIVE CASES AND TRACED CLOSE WORK CONTACTS.
- CARRIED OUT MASS SCREENINGS BEFORE THE POST-SUMMER RETURN TO WORK.



In addition to these activities, the instructions and recommendations of the different health authorities of each country have been followed in each work centre.

DATA	W	M	Total 2020	W	M	Total 2019
Workplace accidents	1	23	24	1	30	31
Hours lost	64	13,476	13,540	424	8,179	8,594
ACCIDENT RATES	v					
Incident rate	0.59	5.08	3.85	0.59	6.28	4.8
Frequency rate	3.93	32.14	24.75	2.96	29.82	23.07
Severity rate	0.03	2.59	1.92	0.16	1.02	0.80
Absence rate	0.38	29.75	21.74	2.51	17.10	13.29

*Incidence = no. accidents resulting in medical leave \*100 / no. workers (average workforce)*

*Frequency = no. of accidents resulting in medical leave \* 1,000,000 / no. of hours worked*

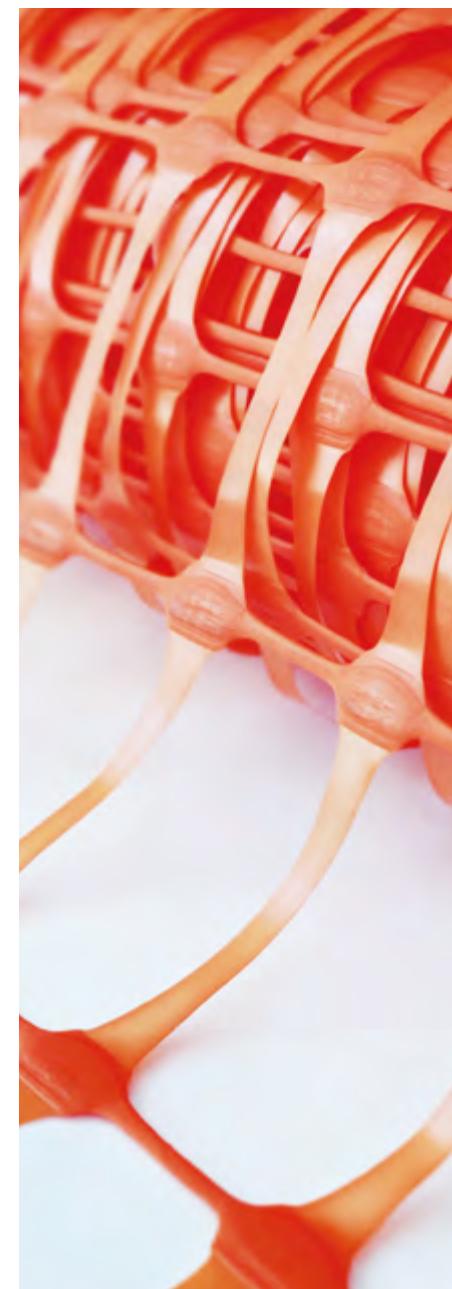
*Severity = no. of days lost \*1000 / no. of hours worked*

*Absence = no. hours of absence / no. workers (average workforce)*

The frequency rate of occupational diseases for the workforce was 0.516 in 2020 compared to 0.524 in 2019 (\*) calculated only for cases of occupational disease recognized by the workers' Mutual Insurance Company for Workplace Accidents-

The number of cases recognized to date is 3 men and 2 women.

(\*) The frequency rate is the number of cases divided by the number of hours worked, multiplied by 100,000



## COMPANY/EMPLOYEE RELATIONS 102-43, 102-41

At Interimas Group we respect freedom of association and the right to collective bargaining, in accordance with the regulations of each country. In all the countries in which we operate there are Labour Regulations in place and the rules and roles of each corporate actor in the company are respected.

The entire workforce is governed either by collective agreements or the country's regulations (89% of the workforce under a collective agreement in 2020 and 89% in 2019). We do not have any special agreements for senior management or others. In Hungary, Poland and the USA there are no collective agreements, basically due to the size of the companies and the historical context of trade unions in these countries. Nevertheless, we comply with the local regulations.

In Spain, France and Italy there is union representation although it is in Spain and France where the representation is greater. Each country has different forms of interaction under its regulations. In all of them there is a joint OHS committee and depending on the regulations or specific needs, there is also an equality committee and one for methods-time measurement and training. Depending on the legislation of each country, the required information is delivered periodically.

Additionally, quarterly meetings are held with the Committees, in addition to all those that may arise due to specific issues, during the year.

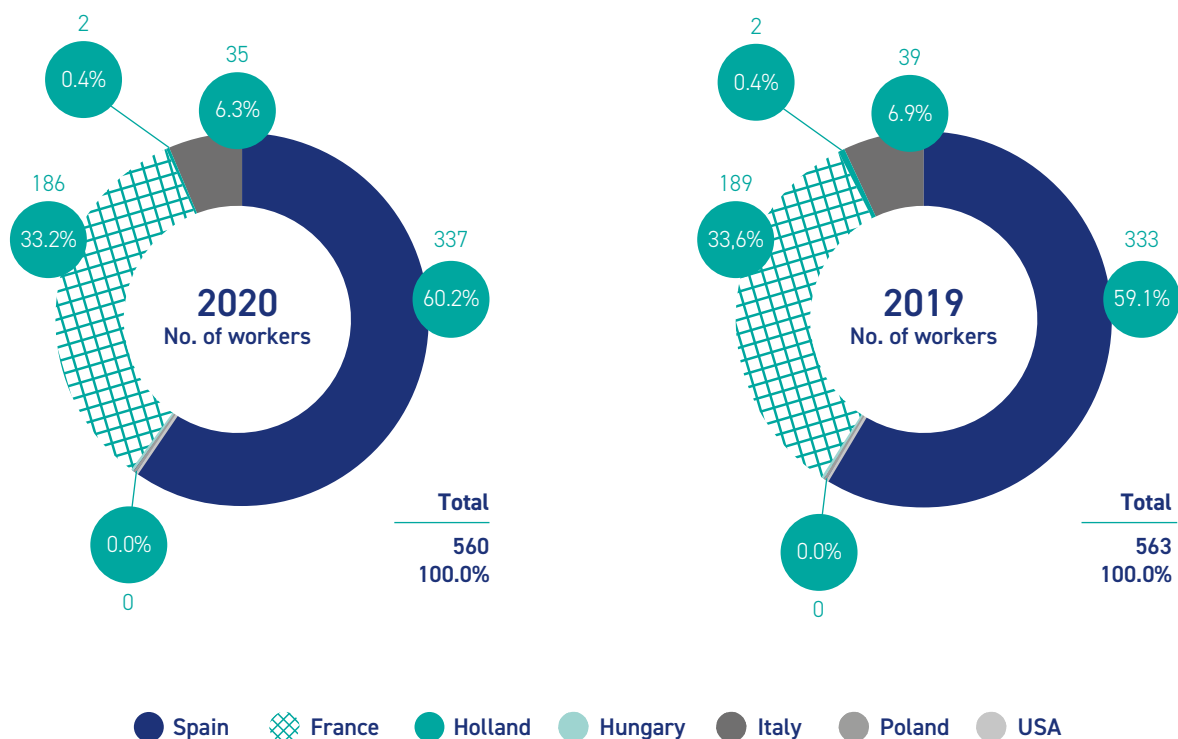
In Spain we have different committees in which workers' representatives take part, such as the equality and health and safety committees.

In 2020 in Spain, a temporary redundancy plan (ERTE) due to force majeure was implemented with a 50% reduction in working hours. Although it was due to force majeure, and therefore did not require nego-

tiation with the Workers' Committee, follow-up and communication meetings were held during the process. The collective bargaining process also led to the establishment of the Interimas Nets equality plan.

The legislation or collective agreement establishes in each country the terms and matters that can be negotiated with the workers' representatives.

### NO. OF EMPLOYEES COVERED BY COLLECTIVE AGREEMENTS BY COUNTRY AS OF 31 DECEMBER



A Risk Prevention Committee exists with representatives from the workforce and the company in those companies in which the national legislation requires it, which meets periodically.

## TRAINING 103-2, 404-1, 404-2

Although there is no written training policy, each year a budget is allocated for training. Training courses focus primarily on languages and risk prevention, as well as technical training. Training is also provided on new regulations.

In 2020, on-site training on recycling and risks prevention and some technical training was cancelled. All language training was moved to an online format.

Additionally, and in line with this paradigm shift, email addresses have been provided to all personnel, so that they can carry out e-learning and online training.

### Total hours of training by professional category

	2020	2019	VARIATION 2019-2020 (%)
<b>General Management</b>	213	263	▼ -19.0%
<b>Management Positions</b>	553	492	▲ 12.4%
<b>Heads and Middle Managers</b>	1,020	1,349	▼ -24.4%
<b>Technical and sales personnel</b>	1.627	2.105	▼ -22.7%
<b>Administrative and operational positions</b>	2,019	2,580	▼ -21.7%
<b>Total</b>	<b>5,431</b>	<b>6,788</b>	<b>▼ -20.0%</b>
<b>Average per employee</b>	<b>8.7</b>	<b>10.6</b>	<b>▼ -17.6%</b>

## EQUALITY AND NON-DISCRIMINATION 103-2, 406-1

Our code of ethics provides for equal treatment regardless of sex, race, skin colour, religion, age, political ideas, disability, etc.

In December 2020, the equality plan of INTERMAS NETS, S.A. was signed, the result of collective bargaining. It includes a timeline of actions for the next 4 years, with awareness in this area as the main objective in the first year.

In terms of harassment, there is a protocol in place that responds to the applicable collective agreement. During 2020 there were no cases of sexual or gender harassment.

## COVID SITUATION

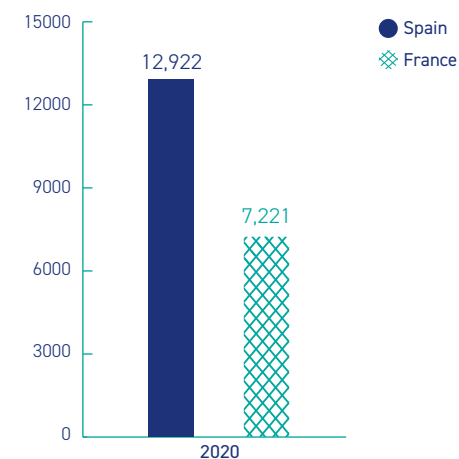
In 2020, as a result of the pandemic, the company implemented a temporary redundancy plan (ERTE) in Spain to reduce the working hours of part of the workforce most associated, directly or indirectly, with the Garden Division at Intermas Nets, and for indirect personnel at Noplex.

At Intermas Nets, the ERTE affected 60 people in practice and lasted from 14 March to 31 May 2020, for a total of 11,790 hours. The March salary of affected employees was supplemented up to 100% and in May, up to 70%. Any payments below 100% in the months of April and May were transformed into hours of holiday for workers, with a limit of 10 days.

At Noplex, the ERTE represented a reduction of 23% of the working day for 13 people, from 9 July to 27 September 2020, which represented an impact of 952 hours.

In France, the impact of COVID on working hours was uneven depending on the department or position, and had a total impact of 7,221 hours, with 70% of the salary of affected employees guaranteed.

### IMPACT IN TERMS OF NO. OF ERTE HOURS





➤ 04

➤ **INFORMATION  
ON THE  
FIGHT AGAINST  
CORRUPTION AND  
BRIBERY**

## ANTI-CORRUPTION, BRIBERY AND MONEY LAUNDERING MEASURES

103-2, 205-2, 102-16, 407-1, 406-1

Ethical conduct is the fundamental pillar that underpins the responsible management of a company and allows INTERMAS GROUP to generate the differentiation that builds loyalty in the business customer and that helps to consolidate its position of leadership in the market.

### The INTERMAS GROUP Criminal Compliance Policy

INTERMAS GROUP has a Criminal Compliance Policy that complies with the regulations applicable to the Group in matters of the criminal liability of legal entities. The principles that inspire this policy are:

1. **Lawfulness**, understood as respect and compliance with current legislation.
2. **Due diligence**, understood as the need to obtain and analyse information for proper decision-making.
3. **Risk management**, prioritizing those cases that pose a greater risk to the organization or society in general.

INTERMAS GROUP establishes models for the identification and monitoring of the legal requirements that apply to the activities of the company.

The Ethics and Compliance Committee is a body with autonomous powers of initiative and control, responsible for supervising the operation and observance of these models. It entrusts a Compliance Coordinator with the task of maintaining and promoting crime prevention within the organization.

INTERMAS GROUP also advocates regulatory compliance and crime prevention among those business partners whose irregular behaviour could have legal or criminal consequences for the Organization.

The INTERMAS GROUP Criminal Compliance Policy is operational in its Iberian companies and preparations are underway both to implement it in the remaining Group companies and to certify it in accordance with the UNE 19601 standard.

The specific training in relation to the Compliance Policy is usually carried out every two years. In 2019, 25 executives and managers were trained over the course of various sessions, which focused on evaluation the INTERMAS Priority Risk Map. Since that year, detailed information has been available to all the personnel of the Iberian companies on the Group's internal website regarding the Compliance Policy, Code of Ethics and Conduct and Ethical Channel Regulations, and training sessions have been scheduled for the coming year to guarantee its full implementation in all the companies of the Group.

### Code of Ethics and Conduct and Anti-corruption policy

INTERMAS GROUP is fully committed to complying with ethical principles and all current legislation and regulations in relations with its stakeholders, and in all its activities.

Integrated into its Criminal Compliance Policy, the Group has a Code of Ethics and Conduct and an Anti-Corruption Policy, which include the ethical values, commitments and responsibilities assumed by all its employees.

### Code of Ethics and Conduct

The Code of Conduct is made up of the General Principles that govern relations with stakeholders and that define the values that regulate Interimas Group activities, including guidelines for conduct in relationships with each stakeholder, providing the protocols and rules to be followed by business customers, suppliers, shareholders, business partners and members of Interimas Group to ensure the general principles are respected and to prevent the risk of unethical behaviour.

The Ethical Channel is the tool that allows the confidential notification of irregular conduct related to any alleged breach of the Code of Ethics and Conduct. In 2020, the workforce was informed and reminded of the notification procedure and no messages were received in the mailbox.

### Anti-corruption policy

Interimas Group has an Anti-Corruption Policy that represents the Group's specific commitment to the fight against corruption and the full rejection of any form in which it occurs in all the countries in which the Group operates.

A close-up photograph of a green plastic grid mesh, likely used for agriculture or construction, set against a light background. The grid consists of interlocking diamond-shaped cells.

➤ 05

➤ **INFORMATION  
ABOUT SOCIETY**



## IMPACT OF THE ACTIVITY ON SOCIETY 103-2, 103-3, 413-1

Intermas Group collaborates on a recurring basis with various cultural, social, sports and educational entities in the nearby areas in which it operates.

In 2020, for example, we collaborated with Confido-Initiativen gemeinnützige GmbH. in Germany, which promotes personal growth and social inclusion, whose mission is to provide a healing environment for traumatized children. The initiative involves the harvesting of fruit in an orchard, giving these children the opportunity of generating confidence in themselves, in others and in the world through specific actions. At Intermas Group we strive to do more than simply fulfil our business objectives. That is why Intermas Agriculture collaborated in a social cause by providing this foundation with "treex" tree protectors. This involved a material contribution to the non-profit organization. Meanwhile, Intermas Nets signed a collaboration agreement with EURODEPOT, which together with FRAE FERRER helps to train unaccompanied migrant adolescents. Another example of collaboration with local entities was the contribution of €1,000 to the Club Hoquei i Patinatge Artistic de Breda, for the promotion of children's sports.

Also, Celloplast entrusts the maintenance of its outdoor spaces to ESAT Les Chêne in Sablé-sur-Sarthe, for the following main tasks: cutting hedges, pruning, maintaining trees and cleaning our work environment. This organization employs 52 disabled workers who are responsible for providing our maintenance services. We also work with another social organization, EIS in Sablé-sur-Sarthe for the tasks of labelling, gluing and folding some of our samples. In the workshop, we also collaborate with the entity LEA 53 (ATELIERS DELTA), which provides us with packaging services.

Meanwhile, our corporate website ([www.intermasgroup.com](http://www.intermasgroup.com)), translated into all the languages of the countries in which the group operates, contains updated information on the group's activities and the most significant news, as well as communication channels such as the email address [info@intermasgroup.com](mailto:info@intermasgroup.com) and newsletters/communications. We also publish content through specialized online and offline magazines for each commercial brand and we are members of associations and clusters to help us promote better relationships in the value chain, innovate, undertake and develop the business (Acuiplus, Inda, IGC, etc.)

In addition, the group has a Communications Department that manages accounts on social media such as LinkedIn, YouTube, Facebook, Instagram and Pinterest for each commercial brand and the internal digital screens of each subsidiary. All Group employees have a professional email account for communicating with the rest of the workforce and receiving all the internal communication available on the Intranet.

The Nortene Brand collaborated with the Reserva Wild Forest, a rescue centre whose mission is the recovery and protection of wild animals. Intermas Nets delivered sunnet kits for providing shade in different areas of the shelter.

## SUB-CONTRACTING AND SUPPLIERS

### SOCIAL AND ENVIRONMENTAL RESPONSIBILITY OF SUPPLIERS 103-2

Intermas Group conducts periodic remote evaluations of its suppliers through questionnaires that take into account environmental, social, governance, food safety, occupational health and safety and human rights aspects.

The assessment is carried out both for the approval of new Group suppliers and for their periodic validation. In addition, depending on the risk assessment and product type, buyers may travel and carry out face-to-face visits to audit new suppliers, although in 2020 this was not possible due to the global health pandemic. Nevertheless, the group continued to carry out controls at origin and certification requirements for the relevant products.

In total, in 2020 Intermas evaluated and validated 84 suppliers.

Intermas collaborates with more than 300 active suppliers in order to offer the best service to our customers. In addition, it prioritizes working with local suppliers to minimize the impact of transport, although in some cases, due to the type of product, availability and the suppliers' own capacity, it is necessary to resort to markets in other locations.

## CONSUMERS

### CONSUMER HEALTH AND SAFETY 103-2

#### Our Commitments

Intermas works to provide an accessible, efficient and safe product to respond to the growing demand for extruded plastic nets without compromising future generations. We are committed to sustainability, a key piece in our vision of the future as a plastic transformation company.

The company's commitment to sustainability is integrated into our strategy and has the support and involvement of senior management.

**Innovation and engineering development**– these are our best available tools to differentiate ourselves from the competition. The result of collective and continuous work between laboratory researchers, marketing teams and its field workers, Intermas Group stands out for its original approach and every year contributes numerous innovations to the markets.

**Customer satisfaction**–In an increasingly competitive market, long-term customer satisfaction represents a guarantee of loyalty and development. Whether it is exploited or not, Intermas Group works to meet and surpass the needs of its customers and all stakeholders every day.



Every year, the Intermas Group companies analyse the satisfaction of their customers as part of their ISO 9001 certification. To do this, the following aspects are taken into account:

- THE SERVICE RATE, WHICH MEASURES COMPLIANCE WITH DELIVERY DEADLINES AND IMMEDIATE AVAILABILITY.
- THE CLAIMS RECEIVED AND THEIR HANDLING.
- THE FEEDBACK WE RECEIVE FROM OUR CUSTOMERS.

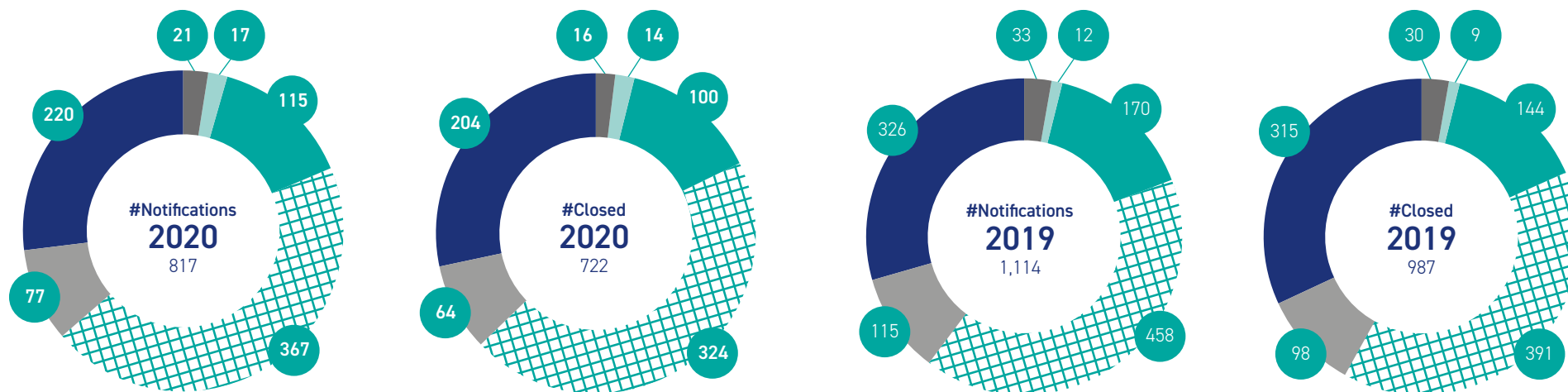


## CLAIMS AND COMPLAINTS SYSTEMS 103-2

Intermas places great importance on the customer complaint resolution process. The following comparative summary shows the different types of claims:

Once again in 2020 there was a significant decrease in the total number of claims in general and the % resolution was maintained.

Over the last two years, no claim has been recorded that puts the health of consumers at risk.



TYPE OF CLAIM OR COMPLAINT	% resolved		
	2020	2019	% var.
Warehousing	76%	91%	▼ -36.4%
Packaging	82%	75%	▲ 41.7%
Internal logistics	87%	85%	▼ -32.4%
Product	88%	85%	▼ -19.9%
Transport	83%	85%	▼ -33.0%
Commercial	93%	97%	▼ -32.5%
<b>Total</b>	<b>88%</b>	<b>89%</b>	<b>▼ -26.7%</b>

Over the last two years, no claim has been recorded that puts the health of consumers at risk.

## RESPONSIBLE TAX

207-1, 207-2, 207-4, 201-4

The Group's tax strategy is aligned with its mission and values, as well as with its long-term business strategy, managing its tax affairs applying good tax practices and acting with transparency, paying its taxes in a responsible and efficient manner and promoting cooperative relations with governments, to avoid significant risks and unnecessary conflicts.

Intermas Group's tax practices are inspired by **four principles**, based on **responsible compliance**:



Application of the Spanish Code of Good Tax Practices.



Simplification of the corporate structure, no use of tax havens or opaque structures.



Transfer pricing aligned with the creation of value and the arm's length principle.



Implementation of the immediate supply of information with the National Tax Administration.

In 2020, the Board of Directors formalized the Corporate Tax Policy that includes these basic lines of action.

In accordance with its tax practice, Intermas does not use opaque or artificial structures in order to hide or reduce the transparency of its activities.

For the purposes of defining the concept of tax haven, the list contained in RD 1080/1991 of 5 July is taken as a reference. The Group also carries out exhaustive monitoring of existing international initiatives on the matter and their possible impact on the definition of the concept of tax haven and, therefore, potential extension of the list to other countries or territories (EU list of non-cooperative jurisdictions for tax purposes, prepared by the Economic and Financial Affairs Council -ECO-FIN- of the European Union). The Company proactively manages this issue in order to reduce its limited presence in territories classified as tax havens or considered non-cooperative with the tax authorities.

With regard to the Spanish list of tax havens, as of 31 December 2020, Intermas does not have a controlling stake in any company that is active and has its registered office and tax address in said territories. Intermas does not own any companies resident in countries or territories classified by Spanish regulations as non-taxed other than those already mentioned.

Moreover, one of the Intermas Group's objectives is to maintain a simple and easily manageable corporate structure. Therefore, it is worth emphasizing in this part of the report all the efforts made back in 2017 in terms of corporate simplification. Subsequently in 2018, the corporate structure in Italy was simplified through the reverse merger of Intermas Italia S.r.l. (holding company of Viscoret S.r.l. shares), with the latter, and the change of company name of the latter to Intermas Italia, S.r.l. which, in this way, became 100% directly owned by Intermas Nets S.A.

In 2019, the merger of Intermas Holding France S.A.S. with Intermas Nets SA also took place. This company held a 100% stake in the two French companies of the group (Celloplast, S.A.S. and Nortene Technologies, S.A.S.), signifying the culmination of the global corporate simplification project, as a result of which the parent company, Intermas Nets, S.A. now owns 100% of all group companies. This represents the fulfilment of the Intermas Group's objective of maintaining a transparent corporate structure.

These processes have also enabled the group to project a unified and homogeneous image and reinforce its position in the market with a single identity.

The tax burden of the Group, which is subject to various taxes, fees, contributions and other payments in each and every one of the countries in which it operates, has a very significant impact on its results. Each taxation it is subject to has its own structure and rates. The table below shows the breakdown of the profit obtained in each country, as well as the total tax contribution broken down by type:

In this regard, it is worth highlighting the large and growing contribution that Interimas Group makes in tax terms (over €9 million) to the group of countries in which it operates, specifically in such a difficult year as 2020.

In 2020, Interimas Group received public subsidies amounting to €54,516, which was 32% less than the amount received in 2019 (€79,794), basically related to the discounts from FORCEM (Spanish continuous training foundation) for personnel training actions and subsidies for industrial projects via the Institute for Diversification and Saving of Energy (ISAE)

## Profit (in €)

	2020	2019
<b>Spain</b>	1,419,268	3,285,285
<b>France</b>	1,601,867	535,929
<b>Italy</b>	116,406	-711,938
<b>Hungary</b>	204,202	17,859
<b>Poland</b>	-163,784	-229,659
<b>Holland</b>	63,307	-140,066
<b>USA</b>	-105,195	187,884
<b>Total</b>	<b>3,136,071</b>	<b>2,945,294</b>

## Tax contribution

	2020	2019
<b>Spain</b>	<b>4,331,471</b>	<b>4,962,512</b>
<b>France</b>	<b>3,954,419</b>	<b>3,842,964</b>
<b>Italy</b>	<b>372,946</b>	<b>442,338</b>
<b>Hungary</b>	<b>304,730</b>	<b>300,558</b>
<b>Poland</b>	<b>42,764</b>	<b>43,984</b>
<b>Holland</b>	<b>21,193</b>	<b>20,269</b>
<b>USA</b>	<b>16,940</b>	<b>15,518</b>
<b>Total</b>	<b>9,044,463</b>	<b>9,628,141</b>

## Social Security contributions

	2020	2019
<b>Spain</b>	283,816	975,058
<b>France</b>	905,439	466,541
<b>Italy</b>	41,223	20,877
<b>Hungary</b>	21,254	15,903
<b>Poland</b>		0
<b>Holland</b>		0
<b>USA</b>		0
<b>Total</b>	<b>1,251,732</b>	<b>1,478,378</b>

## Corporate tax

	2020	2019
<b>Spain</b>	3,297,216	3,292,838
<b>France</b>	2,226,252	2,438,460
<b>Italy</b>	319,232	397,419
<b>Hungary</b>	115,113	141,141
<b>Poland</b>	35,032	27,370
<b>Holland</b>	21,193	20,269
<b>USA</b>	16,735	14,431
<b>Total</b>	<b>6,030,773</b>	<b>6,331,927</b>

## Taxes

	2020	2019
<b>Spain</b>	259,058	241,776
<b>France</b>	448,602	502,315
<b>Italy</b>	11,333	11,043
<b>Hungary</b>	87,576	77,347
<b>Poland</b>	704	7,084
<b>Holland</b>	0	0
<b>USA</b>	205	1,087
<b>Total</b>	<b>807,478</b>	<b>840,652</b>

## Tariffs

	2020	2019
<b>Spain</b>	491,381	452,840
<b>France</b>	374,126	435,648
<b>Italy</b>	1,158	12,999
<b>Hungary</b>	80,787	66,167
<b>Poland</b>	7,028	9,530
<b>Holland</b>		0
<b>USA</b>		0
<b>Total</b>	<b>954,480</b>	<b>977,184</b>



> 06

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Brief description of the group's business model, including: 4.) Its objectives and strategies, 5.) The main factors and trends that may affect its future development.	102-2	Activities, brands, products, and services	1.1 Companies and products
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Brief description of the group's business model, including: 3.) The markets in which it operates	102-6	Markets served	1.1 Companies and products
Brief description of the group's business model, including: 2.) Its organization and structure, 3.) The markets in which it operates, 4.) Its objectives and strategies, 5.) The main factors and trends that may affect its future development.	102-7	Scale of the organization	1.1 Companies and products
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A description of the policies applied by the group with respect to such matters, which will include the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and control, including the measures that have been adopted.	103	Management approach for each of the areas	Applies to the entire report
The results of these policies, should include relevant non-financial key performance indicators that allow the monitoring and evaluation of progress and that favour the comparability of companies and sectors, in accordance with the national, European or international reference frameworks used for each issue.	103	Management approach for each of the areas	Applies to the entire report
The main risks associated with issues linked to the group's activities, including, where relevant and proportionate, its business relationships and those of its products or services that may have a negative impact on said areas and how the group manages these risks, explaining the risks procedures used to detect and assess them in accordance with national, European or international reference frameworks for each issue. This should include information on the impacts identified, giving a breakdown of each impact, especially the main risks in the short, medium and long term.	102-15	Key impacts, risk and opportunities	2.1 Environmental management  3. Information on company and personnel matters  4.1 Anti-corruption, bribery and money laundering measures

## I. Information on environmental matters:

1.) Detailed information on the current and anticipated effects of the company's business on the environment and, where applicable, health and safety, environmental assessment or certification procedures;  
 2.) Resources dedicated to the prevention of environmental risks;  
 3.) The application of the precautionary principle, the number of provisions and guarantees for environmental risks.

103-2  
The environment

The management approach and its components

2.1 Environmental management

1.) Detailed information on the current and anticipated effects of the company's business on the environment and, where applicable, health and safety, environmental assessment or certification procedures;  
 2.) Resources dedicated to the prevention of environmental risks;  
 3.) The application of the precautionary principle, the number of provisions and guarantees for environmental risks.

103-3  
The environment

The management approach and its components

2.1 Environmental management

1.) Detailed information on the current and anticipated effects of the company's business on the environment and, where applicable, health and safety, environmental assessment or certification procedures;  
 2.) Resources dedicated to the prevention of environmental risks;  
 3.) The application of the precautionary principle, the number of provisions and guarantees for environmental risks.

102-29

Identifying and managing economic, environmental, and social impacts

2.1 Environmental management

## Pollution

Measures to prevent, reduce or redress carbon emissions that seriously affect the environment.  
 Taking into account any form of air pollution specific to an activity, including noise and light pollution.

103-1  
Pollution

Explanation of the material topic and its Boundary

2.2 Climate change and other types of pollution

## Circular Economy and waste prevention and management

Circular economy  
 Waste: Measures to prevent, recycle and reuse waste, and other methods for waste recovery or disposal;  
 Measures to prevent food waste.

103-2  
Circular economy

The management approach and its components

2.3 Circular economy and waste prevention and management

Circular economy  
 Waste: Measures to prevent, recycle and reuse waste, and other methods for waste recovery or disposal;  
 Measures to prevent food waste.

306-2

Waste by type and disposal method

2.3 Circular economy and waste prevention and management

### Sustainable use of resources

Water consumption and water supply according to local constraints;	303-1	Interactions with water as a shared resource	2.4.1. Water
Water consumption and water supply according to local constraints;	303-3	Water withdrawal	2.4.1. Water
Water consumption and water supply according to local constraints;	303-5	Water consumption	2.4.1. Water
Consumption of raw materials and measures taken to improve the efficiency of their use;	103-2	The management approach and its components	2.4.2. Raw materials and other materials:
Consumption of raw materials and measures taken to improve the efficiency of their use;	301-1	Materials used by weight or volume	2.4.2. Raw materials and other materials:
Consumption of raw materials and measures taken to improve the efficiency of their use;	301-2	Recycled input	2.4.2. Raw materials and other materials:
Direct and indirect consumption, measures taken to improve energy efficiency, and the use of renewable energies	103-2	The management approach and its components	2.4.3. Energy
Direct and indirect consumption, measures taken to improve energy efficiency, and the use of renewable energies	302-1	Energy consumption within the organization	2.4.3. Energy
Direct and indirect consumption, measures taken to improve energy efficiency, and the use of renewable energies	302-4	Reduction of energy consumption	2.4.3. Energy

### Climate Change

The important elements of the greenhouse gas emissions generated by the company's activities, including the use of the goods and services it produces; Measures taken to adapt to the consequences of climate change; Voluntary medium- and long-term reduction targets to reduce GHG emissions, and the means put in place to that end.	103-2 Climate change	The management approach and its components	2.2 Climate change and other types of pollution
The important elements of the greenhouse gas emissions generated by the company's activities, including the use of the goods and services it produces;	305-1	Direct (Scope 1) GHG emissions	2.2 Climate change and other types of pollution
The important elements of the greenhouse gas emissions generated by the company's activities, including the use of the goods and services it produces;	305-2	Energy indirect (Scope 2) GHG emissions.	2.2 Climate change and other types of pollution

## Biodiversity

Measures taken to preserve or restore biodiversity;	103-2 Biodiversity	The management approach and its components	2.4.4. Protection of biodiversity
Impact caused by the company's activities or operations in protected areas.	304-2	Significant impacts of activities, products and services on biodiversity	2.4.4. Protection of biodiversity

## II. Information on company and personnel matters

### Employment

Total number and breakdown of employees by gender, age, country and professional category; Total number and breakdown of the different types of employment contract, Annual average of permanent, temporary and part-time contracts by gender, age and professional category,	102-8	Information on employees and other workers	3.1.1 Employment
Total number and breakdown of employees by gender, age, country and professional category; Total number and breakdown of the different types of employment contract, Annual average of permanent, temporary and part-time contracts by gender, age and professional category,	405-1	Diversity of governance bodies and employees	3.1.1 Employment
Employees with disabilities.	405-1	Diversity of governance bodies and employees	3.1.4 People with disabilities
Employees with disabilities.	103-2	The management approach and its components	3.1.4 People with disabilities
Average remuneration and its evolution by gender, age and professional category or equivalent value; Salary gap, remuneration of same jobs or company average,	405-2	Ratio of base salary and remuneration of women to men	3.1.2 Remuneration
Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payments to long-term savings schemes and any other forms of remuneration, sorted by gender.	102-35	Remuneration policies	3.1.2 Remuneration
Implementation of disconnection-from-work policies, Organization of working hours	102-8	Information on employees and other workers	3.2.1 Organization of working hours
Number of dismissals by gender, age and job category;	401-1	New employee hires and employee turnover	3.1.1 Employment



Organization of work			
Organization of working hours	102-8	Information on employees and other workers	3.2.1 Organization of working hours
Number of absenteeism hours	403-2	Hazard identification, risk assessment, and incident investigation	3.2.2 Absenteeism
Measures designed to facilitate work-life balance and encourage joint responsibility by both parents.	103-2	The management approach and its components	3.2.3 Work-life balance
Measures designed to facilitate work-life balance and encourage joint responsibility by both parents.	401-3	Parental leave	3.2.3 Work-life balance
Health and safety			
Occupational health and safety conditions	403-1	Occupational health and safety management system	3.3 Occupational health and safety
Occupational health and safety conditions	403-2	Hazard identification, risk assessment, and incident investigation	3.3 Occupational health and safety
Occupational health and safety conditions	403-3	Occupational health services	3.3 Occupational health and safety
Occupational health and safety conditions	403-4	Worker participation, consultation, and communication on occupational health and safety	3.3 Occupational health and safety
Occupational health and safety conditions	403-5	Worker training on occupational health and safety	3.3 Occupational health and safety
Occupational health and safety conditions	403-6	Promotion of workers' health	3.3 Occupational health and safety
Workplace accidents, particularly in terms of frequency and severity, occupational illnesses, broken down by gender.	403-9	Work-related injuries	3.3 Occupational health and safety
Workplace accidents, particularly in terms of frequency and severity, occupational illnesses, broken down by gender.	403-10	Work-related ill health	3.3 Occupational health and safety

### Company/employee relations

Organization of social dialogue, including procedures to inform and consult the staff and bargain with them;	102-43	Approach to stakeholder engagement	3.4 Company/employee relations
Percentage of employees covered by a collective bargaining agreement, by country;	102-41	Collective bargaining agreements	3.4 Company/employee relations
Result of collective bargaining agreements, especially in health and safety at the workplace.	403-4	Worker participation, consultation, and communication on occupational health and safety	3.4 Company/employee relations

### Training

Training policies implemented;	103-2 Training	The management approach and its components	3.5 Training
Total number of hours of training by job category.	404-1	Average hours of training per year per employee	3.5 Training
Total number of hours of training by job category.	404-2	Programmes for upgrading employee skills and transition assistance programmes	3.5 Training

### Accessibility

Universal accessibility for disabled people	103-2 Accessibility	The management approach and its components	3.6 Equality and non-discrimination
Universal accessibility for disabled people	406-1	Incidents of discrimination and corrective actions taken	3.6 Equality and non-discrimination

### Equality

Measures taken to promote equal opportunities and treatment between men and women; Equality plans (Chapter III of Spanish Organic Law 3/2007 of 22 March for effective gender equality) measures taken to promote employment, protocols against sexual and gender-based harassment, the integration and universal accessibility of people with disabilities; The policy against all types of discrimination and, where applicable, the diversity management policy.	103-2 Equality	The management approach and its components	3.6 Equality and non-discrimination
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## III. Information on respect for human rights

Implementation of due diligence procedures for human rights Prevention of human right violations and, if applicable, measures to mitigate, manage and remedy such violations;	103-2 HR	The management approach and its components	4.1 Anti-corruption, bribery and money laundering measures
Implementation of due diligence procedures for human rights Prevention of human right violations and, if applicable, measures to mitigate, manage and remedy such violations;	102-16	Values, principles, standards and norms of behaviour	4.1 Anti-corruption, bribery and money laundering measures
Promotion of, and compliance with, the International Labour Organization's basic agreements on the respect of freedom of association and the right to collective bargaining;	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.1 Anti-corruption, bribery and money laundering measures
Reports of human rights violations; The elimination of discrimination at work and in relation to employment; The elimination of forced or compulsory labour; the abolition of child labour.	406-1	Incidents of discrimination and corrective actions taken	4.1 Anti-corruption, bribery and money laundering measures
<b>IV. Information on the fight against corruption and bribery</b>			
Measures taken to prevent corruption and bribery;	102-16	Values, principles, standards and norms of behaviour	4.1 Anti-corruption, bribery and money laundering measures
Anti-money laundering measures,	205-2	Communication and training about anti-corruption policies and procedures	4.1 Anti-corruption, bribery and money laundering measures
Contributions to non-profit foundations and organizations.	413-1	Operations with local community engagement, impact assessments, and development programmes	5.1 Impact of the activity on society
<b>V. Information about society</b>			
<b>The company's commitments to sustainable development</b>			
Impact of the company's activities on local development and employment; Impact of the company's activities on local communities and the territory;	103-2	The management approach and its components	5.1 Impact of the activity on society
Impact of the company's activities on local development and employment; Impact of the company's activities on local communities and the territory; Membership or sponsorship actions.	103-3	Evaluation of the management approach	5.1 Impact of the activity on society

Membership or sponsorship actions.	102-13	Membership of associations	1.3 Membership of sector associations
Relations with actors in the local community and the corresponding forms of dialogue;	102-43 102-44	Approach to stakeholder engagement   Key topics raised	5.1 Impact of the activity on society
<b>Sub-contracting and suppliers</b>			
Inclusion of social, gender equality and environmental matters in the purchasing policy;	103-2 Suppliers	The management approach and its components	5.2.1 Social and environmental responsibility of suppliers
Consideration of suppliers' and subcontractors' social and environmental responsibility in relationships with them.	103-2 Suppliers	The management approach and its components	5.2.1 Social and environmental responsibility of suppliers
Supervision systems and audits and their outcomes.	103-2 Suppliers	The management approach and its components	5.2.1 Social and environmental responsibility of suppliers
<b>Consumers</b>			
Consumer health and safety measures; Claims systems, complaints received and their resolution.	103-2 Consumers	The management approach and its components	5.3.1 Consumer health and safety
<b>Tax information</b>			
Profit by country Tax on profit paid	207-1	Approach to tax	5.4 Responsible Tax
Profit by country Tax on profit paid	207-2	Tax governance, control, and risk management	5.4 Responsible Tax
Profit by country Tax on profit paid	207-4	Country-by-country reporting	5.4 Responsible Tax
Public subsidies received	201-4	Financial assistance received from the government	5.4 Responsible Tax



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