

NON-FINANCIAL INFORMATION STATEMENT
Grupo Nazca Opportunity I, S.I.C.C, S.A. and subsidiaries
2023



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1. INTRODUCTION

This Non-Financial Information Statement, which is part of the consolidated Management Report of the Nazca Opportunity I, S.I.C.C, S.A. GROUP and subsidiaries, hereinafter NAZCA Opportunity I S.I.C.C. GROUP, refers to the accounting year ended December 31, 2023. With this Statement, Nazca Opportunity I S.I.C.C responds to the requirements of Law 11/2018 in terms of non-financial information and diversity.

The information provided includes the accounting years ended 31st December 2023 and 2022, presenting comparative figures.

To prepare the Non-Financial Information Statement, the requirements established by the Law have been followed and the framework for the preparation of sustainability reports Global Reporting Initiative (GRI) in its GRI Standards version has been taken as a reference. For further understanding, you can consult Annex I of this document, which contains a table with the relationship between legal requirements and GRI standards.

The contents included in this Non-Financial Information Statement comply with the principles of materiality, relevance and reliability, and the information included is accurate and verifiable.

In accordance with current commercial regulations, this Non-Financial Information Statement has been subject to verification by Kreston Iberaudit MRM, S.L.P.

2. OVERVIEW

2.1 Business model

The Nazca Opportunity I S.I.C.C Group is a group of companies created in 2022 and developed from DOGA, S.A., founded in the Sant Andreu neighbourhood of Barcelona 65 years ago.

From that moment on, the company developed as a manufacturer of automotive systems, and specifically in the design and manufacture of windshield wiper systems.

In these 65 years of history, other national and international companies were integrated until reaching the configuration of the group to this year.

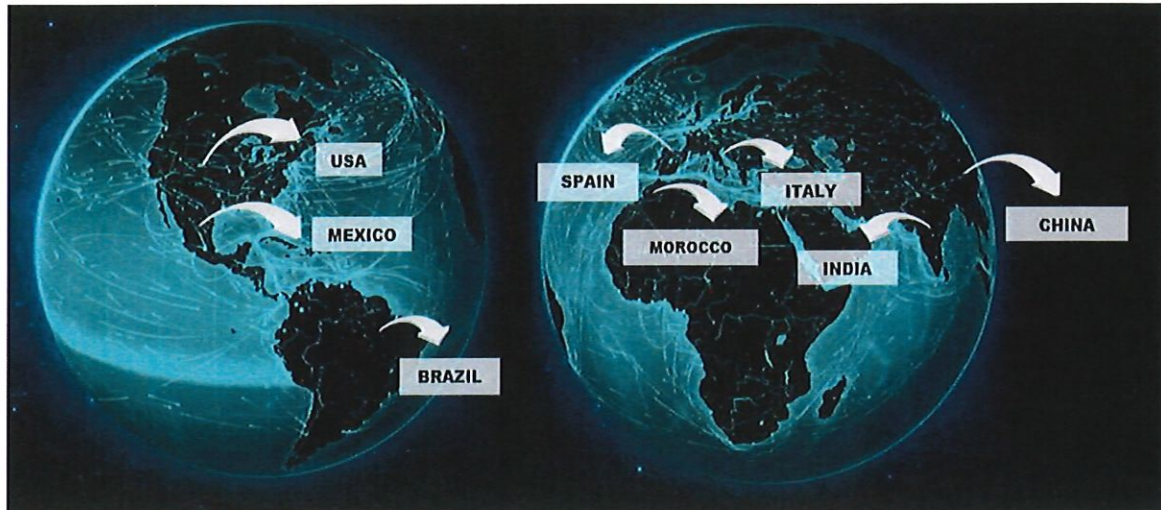
The group's sales are carried out in more than 60 countries while our main manufacturing headquarters are located in Spain, China, Italy, India and Morocco. Other subsidiaries in the USA, Mexico and Brazil carry out technical-commercial and logistics-distribution tasks.

Our project consists mainly of developing products for industrial vehicles, automotive niches and industry related to Sustainability (Electric Mobility, Renewable Energy and Precision Agriculture), which meet the standards and expectations of the most demanding manufacturers and that these projects employ the maximum number of people.

With our HR policy, the meticulous monitoring of our Code of Conduct and the Sustainability plan, we are a company committed to people and the environment.

Our plans for the future are based on continuous change in order to always improve all our actions.





2.2 Organization and markets

The group's organisational structure is designed with the aim of improving production processes and providing value to clients.

The main markets to which the activity is aimed are industrial vehicles, agricultural and construction machinery, buses, trucks, trains, motorcycles and automobiles. As for the main countries to which the group's sales are directed, there are USA, China, Germany, United Kingdom, France, Italy, Brazil, Japan, Korea, Sweden and Spain, with more than 60 countries being the destinations to which the Group's activity is directed.

As clients we have the vehicle manufacturers themselves, both national and international, as well as TIER2 suppliers. Our suppliers of raw materials and elements for our production plants correspond to the main sectors, electrical-electronics, metal and plastic processing, among others, all of them with extensive experience in the sector.

2.3 Objectives and strategies

Mission

DOGA is a multi-product company, so it has defined a Mission for each of its product lines:

- Wiper & Windshield Washer System: to be a global leader for small and medium series.
- Motors: Support clients with innovative solutions for DC motors and geared motors up to 48 volts.
- Tanks: to be a global leader in innovative solutions for plastic tanks and other blown plastic parts for small and medium series.
- Stamping: to be a global partner of our clients in process development and manufacture of stamped assemblies.



Values

The Group's values define what the company and its people should be like. Highlighting:

- Communication: ability to express one's ideas and opinions in a clear and understandable way. Ability to convey one's views accurately and intelligibly.
- Leadership: showing the tendency to assume a visible role within a group or work team. Desire to guide others and abilities to motivate individuals and teams with the aim of achieving common goals by delegating tasks and responsibilities and granting autonomy to the team. It implies both wanting to assume responsibility for the team and the degree of effectiveness in generating ancestry.
- Problem solving and decision making: Identifying problems and recognizing significant information. Be able to diagnose the possible causes of such problems and provide accurate solutions at the right time. Deciding between visible alternatives.
- Creativity and innovation: Seek imaginative solutions to work-related problems and be able to find innovative alternatives to their usual ways of solving. It includes the ability to contribute new ideas that are transformed into improvements or introduce changes to solve problems.
- Teamwork: Actively contribute to the achievement of a common goal. Collaborate in the establishment of friendly relationships in the group and in the generation of a demanding but relaxed work spirit.
- Negotiation: being able to reach satisfactory agreements based on a 'win-win' philosophy. Be able to be flexible with new points of view to reach an agreement.
- Flexibility and adaptation: being able to adapt to the work and social environment. Know how to work efficiently in different situations and with different people. It involves understanding and valuing different positions or different points of view and adapting one's approach as the situation requires. It includes the ability to assimilate changes in both work and technological schemes.
- Proactivity: being able to identify current and future problems, obstacles or opportunities and respond to each other. It entails the ability to assume one's own work from a broad and non-restrictive framework, understanding that their position may mean tackling projects, activities or tasks different from those of their job description.
- Achievement orientation: it is the ability to direct one's own activity towards the achievement of objectives. It is shown when there is interest in good professional performance above standards. Standards can refer to improving one's own performance in the past, surpassing the performance of others or achieving challenging or even novel goals.
- Client orientation: Demonstrating sensitivity to the needs or demands of current, potential or internal clients. Focus efforts on discovering and satisfying client needs in order to respond to them.

These are values that encourage teamwork, a positive work environment and positive communication.

2.4 Risks and their management

The Group's Risk Management model identifies the possible risks of all the Group's activities at the different levels of the organisation, and its ultimate aim is to provide reasonable assurance in the achievement of objectives, whether strategic, operational, compliance or informational.



The Management Committee is responsible for determining the policies to identify, prevent and manage the main risks inherent to the activity. It promotes and supports a firm commitment to risk prevention and management, which translates into the numerous policies implemented to ensure the satisfaction of all stakeholders.

According to the analysis carried out by the Management Committee, the group's stakeholders, as well as the risks associated with them, are:

- **Employees**
 - Human team: due to the Group's growth rate, it is essential to attract and retain talent that supports the pace of business evolution in order to continue maintaining both the quality of service and client satisfaction. To this end, the company establishes collaborations with different universities for hiring recent graduates and establishes general and personalized annual training plans for key personnel (Talent Box).
 - People's health and safety: various initiatives are being carried out to promote a healthier lifestyle (Doga Salud) and different training courses with the aim of preventing both health and safety problems.
- **Clients**
 - Design problems: due to the importance of satisfying the client, there is control and monitoring in relation to the problems that may arise in terms of product quality and safety, because in the case of incidents the costs derived from these deficiencies could be significant. To this end, constant monitoring is carried out
- **Society**
 - Disruptive technologies: due to changes in market trends, it is necessary to be prepared to adapt to the emergence of new disruptive technologies (e.g. electric vehicles, autonomous driving, industry 4.0).
- **Supply chain**
 - Supplier solvency: the Company works with a great diversification of small suppliers over which it has to have greater control in relation to its solvency, because in the event of a supply problem the supply chain would be affected.
- **Public Administrations**
 - Import taxes: regulatory changes in relation to import taxes in the different countries in which the Group operates may harm the Group's competitiveness.
 - Exchange rates: the production plants are located in Europe and Asia while the commercial plants are also established in America, so exchange rate fluctuations affect the margins obtained in sales, as it is difficult to pass on the effect of these variations to the client.
- **Shareholders/Corporate Governance**
 - Group growth: due to the growth that the Group has experienced, it is important, on the one hand, to ensure compliance with the different regulations in each of the countries in which it operates, as well as the implementation of the organisation's culture, with the aim of ensuring that the values to be followed are maintained throughout the different countries. and on the other hand, to establish a follow-up of the achievement of the plans established in the new plants to avoid a risk of negative financial impact on the Group, in relation to the profitability of the new investments made.
 - Emerging countries: in relation to the Group's growth, it is necessary to establish a series of specific controls on the risk of inflation that may exist in certain emerging countries in which the Group has incorporated new companies in recent years, as well as to control the risk of insolvency of the clients of these new establishments.



General policies

Grupo Nazca Opportunity I S.I.C.C has a series of policies prepared by each of the responsible departments and approved by the Board of Directors, which define the Company's guidelines. These Policies are mandatory and their correct application requires the involvement of all the Company's personnel. The main policies and procedures include:

- Corporate Social Responsibility Policy
- Code of Conduct
- Fiscal policy
- Operational Control Procedures Manual
- Environmental Aspects Procedures Manual
- Quality and Environmental Management System
- Instruction Manual for the Management of Safety-Relevant Products and Processes
- Human Resources Policy
- Comprehensive Management System Policy
- Occupational Risk Prevention Procedures Manual
- Equality Plan
- Suppliers' Manual

3. MATERIALITY ANALYSIS

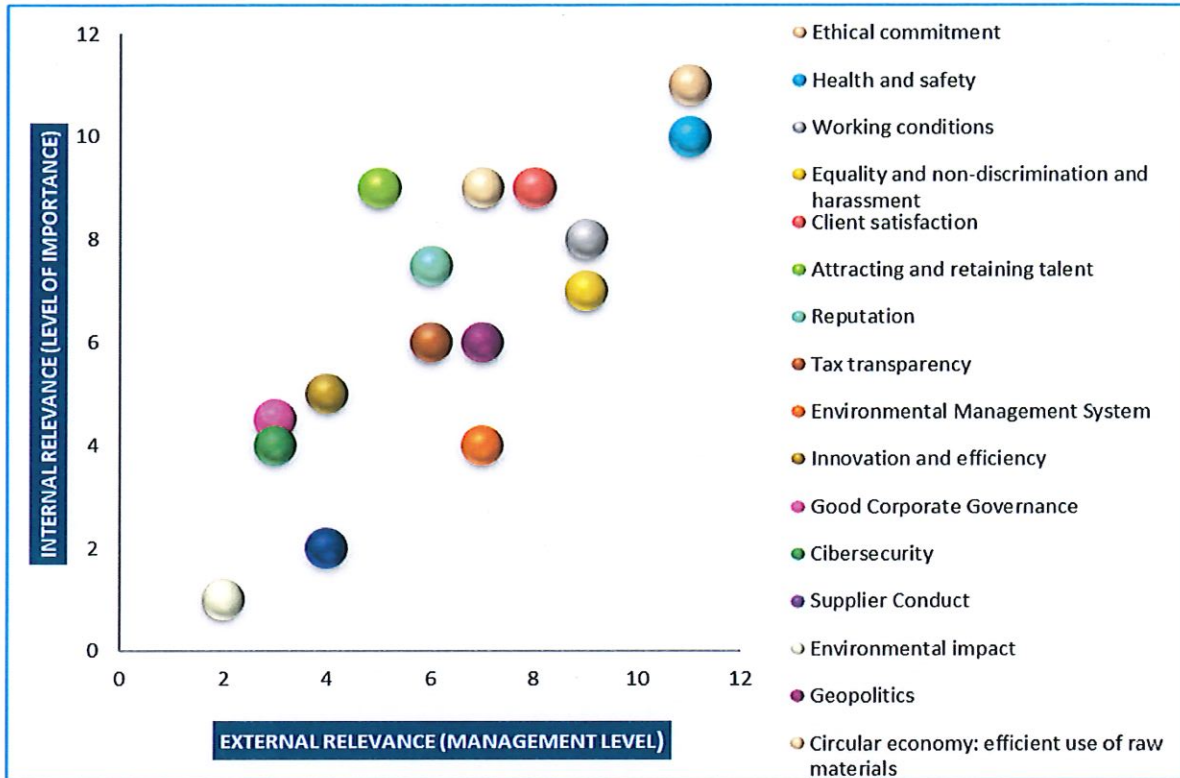
The Group has carried out a materiality analysis in order to identify the issues that are significant in the social, environmental and good governance fields, and thus establish priorities that allow it to continue advancing in the creation of social, environmental and economic value, while ensuring that the needs of stakeholders are satisfied and the business generates value.

Throughout this report, the material issues are answered, and if the information is not reported, the reason for its omission is indicated.

Within this process, material aspects have been prioritized in two aspects: internal and external. To this end, the assessment and opinion of different professional profiles and managers of the Group from different departments has been used, and the identification of relevant issues through the best practices in the sector, current issues in the media, the requirements of the main clients, as well as the sustainable development goals has been considered externally.

As a result of the group's experience, the following material issues have been identified, which are detailed below and which have been reported on in this NFIS:





4. ENVIRONMENTAL MANAGEMENT

4.1 Overview

Grupo Nazca Opportunity I S.I.C.C takes into account any effect that its activity may have on the environment, which is why it is fully committed to the protection and efficient use of natural resources.

The Group addresses its environmental commitment by maintaining a preventive approach and working to minimise the negative impacts that its manufacturing and distribution of components for the automotive industry could have.

The Group establishes in its Code of Conduct various environmental principles:

- Resource efficiency: Doga designs its products and processes in such a way that energy and raw materials are used efficiently and that waste and waste products are reduced to a minimum in the life cycles of the products.
- Preventive principle: supports the preventive principle by avoiding materials and processes that may pose environmental risks and health hazards when alternatives are available.
- Environmental performance: Doga regularly audits its plants and those of its suppliers, monitors and reports on their environmental performance, with particular emphasis on the assessment of potential risks to products.



The Group's firm commitment to sustainable development is reflected in the adhesion in March 2015 to the United Nations Global Compact (through the company Doga, S.A.), promoting improvements in the ten principles of the compact.

Prevention of environmental risks

To this end, it manufactures products with a low environmental impact, introduces energy efficiency measures in its processes and facilities, uses water and raw materials rationally, and carries out proper waste management.

It also has a Manual of Operational Control Procedures whose objective is to define the activities to carry out the operational control of the Environmental Management System through the monitoring and management of environmental aspects, in order to reduce as much as possible the environmental impact of operations, activities and services on the environment. This Handbook focuses on the management of emissions into the atmosphere, management and control of wastewater, packaging waste and noise, as well as industrial waste and chemical products.

At the same time, it also has a Manual of Procedures for Environmental Aspects whose objective is to establish the methodology for identifying, evaluating and recording environmental aspects, throughout the life cycle, that can be controlled or on which they can have influence, defining which are significant, as a basis for defining environmental objectives.

Among the most significant environmental vectors are:

- Air emissions: punctual, diffuse and odours
- Discharges into the public water channel and/or sewerage system
- Generation of waste (special and non-special)
- Soil contamination
- Consumption of materials
- Consumption of natural resources: water, electricity and fossil fuels.
- Noise and vibration emission

Environmental certification

The company has implemented a Quality and Environmental Management System in all its centres that ensures the objective of using products and optimising processes so that they are respectful of the environment. The Group's plants are certified by means of the ISO 14001:2015 Integrated Management System and the IATF (which replaces the former ISO/TS 16949), which is an extension of the 9001:2015 applied to the automotive sector. In addition, international regulations on the use of REACH and ROHS materials are complied with.

For a better understanding and compliance with legal requirements, the company makes available to all its workers an Instruction Manual for the management of safety-relevant products and processes, which emphasizes the importance of identifying the legal and regulatory requirements of each product and enforcing them.

In addition, it conducts annual inspections of chemical storage (chlorine) and air emissions (Dekra) as required by legal requirements, in both cases satisfactorily certified by independent third parties.



Precautionary principle

In order to control all the processes to prevent and minimise the environmental impacts mentioned above, in addition to the Procedure Manuals, the Group carries out random drills and emergency plans to know how to react in the event of fires, accidental spills, chlorine leaks or uncontrolled atmospheric emissions (rubber process, paint, etc.). To this end, there are also emergency kits strategically distributed by the factories depending on the risk.

The Group has manuals for the management of chemical products and warehouse management of both hazardous and non-hazardous waste

As for environmental provisions, the Group does not recognize environmental provisions in 2023.

4.2 Circular economy

Nazca Opportunity I S.I.C.C Group promotes the recyclability of its waste by looking for managers capable of giving it a second use, creating employment during the process, taking care of the environment and polluting less. The industrial waste declared in 2023 whose collection is carried out by waste managers is detailed below, where they prioritise recycling over landfilling. The detail is as follows:

	Mt (2023)	Mt (2022)	Treatment
Crude oils	5,06	8,49	Landfill
Coolant	8,69	20,03	Landfill
Solvents	2,52	0,62	Recycling
Packaging with traces of chemical substances	3,11	1,67	Recycling
Absorbent material	33,04	17,82	Recycling
Gases in pressure vessels	0,01	0,02	Recycling
Chemicals	4,87	5,95	Landfill
Aqueous liquid waste containing hazardous substances	47,31	36,09	Landfill
Engine Oil/Maintenance Oils	0,00	9,58	Recycling
Mud purifier	4,62	1,13	Recycling
Bathroom Degreaser	0,00	0,14	Landfill
Sulfur	0,14	0,00	Landfill
Electronic equipment with hazardous components	2,62	0,05	Recycling
HAZARDOUS MANAGED INDUSTRIAL WASTE	111,98	101,60	
Plastic waste	21,19	31,41	Recycling
Toner waste	9,14	6,17	Recycling
Wood pallets	151,34	128,75	Recycling
Batteries	0,00	0,00	Recycling
Computer/electronic equipment	32,36	34,93	Recycling
Paper and cardboard	157,57	144,78	Recycling
Glass	0,00	0,58	Landfill
Charcoal	5,51	1,05	Recycling
Plastics	6,90	502,22	Recycling
Municipal waste mixing	86,83	313,42	Landfill
Aluminium	669,58	520,30	Recycling
Scrap	1,91	1,91	Recycling
Steel rebar	719,22	589,06	Recycling
Metals	716,53	739,38	Recycling
Other degreasers	0,00	3,67	Landfill
Iodine scrubber	2,54	0,00	Landfill
NON-HAZARDOUS MANAGED INDUSTRIAL WASTE	2.580,62	3.017,63	



For this report, only the annual waste declarations of the national factories, China and Italy, have been considered. Work is being done so that in future reports all the locations are informed.

4.3 Contamination

The factories of the Nazca Opportunity I S.I.C.C Group have strict measures to prevent, avoid and resolve, if they occur, leaks due to spills or derived from the storage of substances.

In its activity, the Group does not make any significant CO2 emissions. It only makes TOC emissions, which are controlled by annual emissions reports where it is concluded that the legal values are met.

In addition, the Group is making a commitment to reducing light energy by replacing its conventional lighting with LED screens that are more energy efficient and have less impact.

4.4 Sustainable use of resources

The Group's activity is associated with an intense consumption of water, energy and various raw materials, which is why the promotion of energy saving is one of the main points in its environmental policy.

Its Corporate Social Responsibility policy establishes as objectives the reduction of waste and waste as much as possible in the life cycles of our products. To do this, we are based on the preventive principle, avoiding materials and processes that may produce environmental risks and pose a risk to health when there are possible alternatives. In addition, environmental performance is monitored and particular emphasis is placed on the assessment of potential risks to products.

This environmental commitment that the company has is reflected in different initiatives that have been carried out in recent years:

- Ecodesign: include guidelines in the product creation process to analyse the feasibility of incorporating the environmental variable into the product.
- Reduction of water consumption.
- Reduction of the generation of hazardous waste.
- Increase the use of materials with a higher percentage of recycled material.
- Installation of photovoltaic panels in Abrera and Esparraguera. Under study, the implementation in Doga Italy and Doga Nantong, with the aim of reducing the carbon footprint.

In addition, at the beginning of 2019, the Sustainability Committee was created, through which it is intended to convey the Group's commitment to Sustainability both socially and environmentally. The main objectives pursued are:

- Raise awareness and encourage workers to achieve a sustainable company.
- Receive, energise and generate proposals related to sustainability from the different departments and subsidiaries that make up the Group, analyse them transversally, decide on the actions to be carried out and monitor them.
- Create priority workstreams in terms of sustainability (activities/Projects)
- Align with our clients' sustainability requirements/policies.
- Involve all stakeholders (suppliers, environment, employees, etc.) in our commitment to sustainability.



The annual consumption of the main resources used in the Group's activity is as follows:

	2023	2022
Power consumption (Kw/h)	7.073.462,54	6.895.377,41
Gas (Kw/h)	5.513.171,00	6.024.220,71
Water (m3)	20.035,42	10.598,38

100% of the water supply comes from the public network.

Energy consumption

Due to its industrial activity, the company is a large consumer of electricity and gas, which is almost entirely produced abroad.

The factories and national offices were subjected to an energy audit carried out to comply with RD 56/2016, following the UNE-EN 16247 standard, from which the proposals for improvement were taken into account with the aim of improving energy efficiency. Some of these proposals have been mentioned in point 4.4.

For some years now, we have had certificates that guarantee that all the electricity consumed by national plants comes from 100% renewable sources.

Consumption of raw materials

In accordance with the Corporate Social Responsibility policy, work is carried out with the aim of using those raw materials that are less toxic, as well as in the reuse of materials, both in the manufacturing plant itself and in offices.

In relation to raw materials, the purchase of materials from recycling processes is encouraged, especially steel and aluminium, which are the materials most used in its industrial processes, and which are 100% acquired from external suppliers.

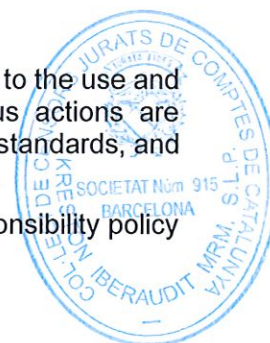
	2023 (kg)	2022 (kg)
Rubber	100.769,00	86.675,90
Brass	1.883,00	61,00
Copper	167.304,00	84.786,75
Stainless steel	25.988,00	3.207.755,31
Aluminium	2.083.221,00	1.932.581,50
Bronze	0,00	1.649,50
Carbon Steel	3.635.700,00	286.711,00
Base Paint	93.400,00	0,00
Plastics	266.287,00	307.749,18
Additives	2.279,00	3.671,00
TOTAL	6.376.831,00	5.911.641,14

At the plant in Italy, 100% of the plastic waste derived from production is reused in the production process itself, thus optimising consumption.

4.5 Climate change

The Company, throughout its value chain, has an impact on the climate related to the use and consumption of raw materials, energy and water for its activity, so various actions are developed aimed at minimizing the environmental impact based on ISO 14001 standards, and under a continuous analysis of risks.

The group's environmental objectives established in its Corporate Social Responsibility policy for 2023 have been:



- Reduce overall energy consumption by 5%.
- Implement ECODesign criteria in the design of new products or improvements to existing ones.
- Obtain EMAS and/or Carbon Footprint certification.
- Reduction of plastic waste generation by 5% DOGA Italy.

4.6 Biodiversity

Nazca Opportunity I S.I.C.C Group does not carry out its activity within protected natural areas, nor does it have a direct impact on biodiversity or on the sites in which it has a presence.

5. PERSONNEL MANAGEMENT

The company's labour policies establish its commitment to equal treatment, both in terms of recruitment and equal pay and opportunities.

The Group has a Human Resources Policy whose objective is to establish the basic principles and criteria to be followed in the hiring and selection processes of employees, establishing the minimum standards to be applied, in accordance with the company's rules and values set out in its Code of Ethics. This policy includes the principles of action that guarantee the competence of the Staff through training, awareness and the acquisition of awareness of Quality, the Environment and Health and Safety at work.

5.1 Employment

The Group considers the human team to be a strategic asset, since the company's success depends on their performance. Therefore, the management of the human team, respect, equal opportunities, their health and safety are priority tasks that are carried out through the execution of a Comprehensive Management Manual in accordance with its Comprehensive Management System Policy. The main objectives in the area of human resources are to properly manage the organization's human resources through the development of personnel selection activities, welcoming new employees, training, evaluation of employee motivation and satisfaction, occupational risk prevention, industrial safety and internal communication.

The team of the Nazca Opportunity I S.I.C.C Group is made up of 869 employees from various nationalities who carry out their activity throughout the world. Spain is the country with the largest number of employees, with 54% of the group's total workforce, followed by China.

The Group's main data for 2023 and 2022 are detailed below:



DISTRIBUTION OF EMPLOYEES BY COUNTRY AND GENDER

COUNTRY	2023			2022		
	Men	Women	Total	Men	Women	Total
Spain	292	178	470	268	161	429
China	106	72	178	118	80	198
Italy	27	33	60	31	34	65
USA	19	6	25	16	6	22
Brazil	13	4	17	12	3	15
India	3	1	4	11	0	11
Mexico	4	2	6	3	1	4
Morocco	18	91	109	13	85	98
TOTAL	482	387	869	472	370	842

DISTRIBUTION OF EMPLOYEES BY AGE GROUP

	2023			2022		
	Men	Women	Total	Men	Women	Total
< OF 30 YEARS OLD	78	89	167	60	85	145
BETWEEN 30 - 50 YEARS OLD (both included)	257	208	465	269	208	477
> 50 YEARS	147	90	237	143	77	220
TOTAL	482	387	869	472	370	842

DISTRIBUTION OF EMPLOYEES BY CLASSIFICATION

	2023			2022		
	Men	Women	Total	Men	Women	Total
Group 1	52	21	73	49	22	71
Group 2	78	33	111	93	32	125
Group 3	28	18	46	23	19	42
Group 4	15	5	20	16	7	23
Group 5	37	36	73	38	37	75
Group 6	24	1	25	46	6	52
Group 7	9	26	35	8	29	37
Group 8	55	12	67	55	12	67
Group 9	184	235	419	144	206	350
TOTAL	482	387	869	472	370	842

This classification is based on the 9 contribution groups defined in the social security, and which are related to the following professional categories:

- Engineers and graduates
- Technical engineers, experts, Qualified assistant
- Administrative and workshop managers
- Non-qualified assistants
- Administrative officers
- Subaltern
- Administrative assistants
- 1st and 2nd Officers
- 3rd and Special Officers



The classification of workers in the respective professional group and functional division is carried out taking into account the criteria of knowledge, initiative, autonomy, responsibility, command and complexity that appear as conditioning factors for belonging to a given group, as well as the training required for each of them.

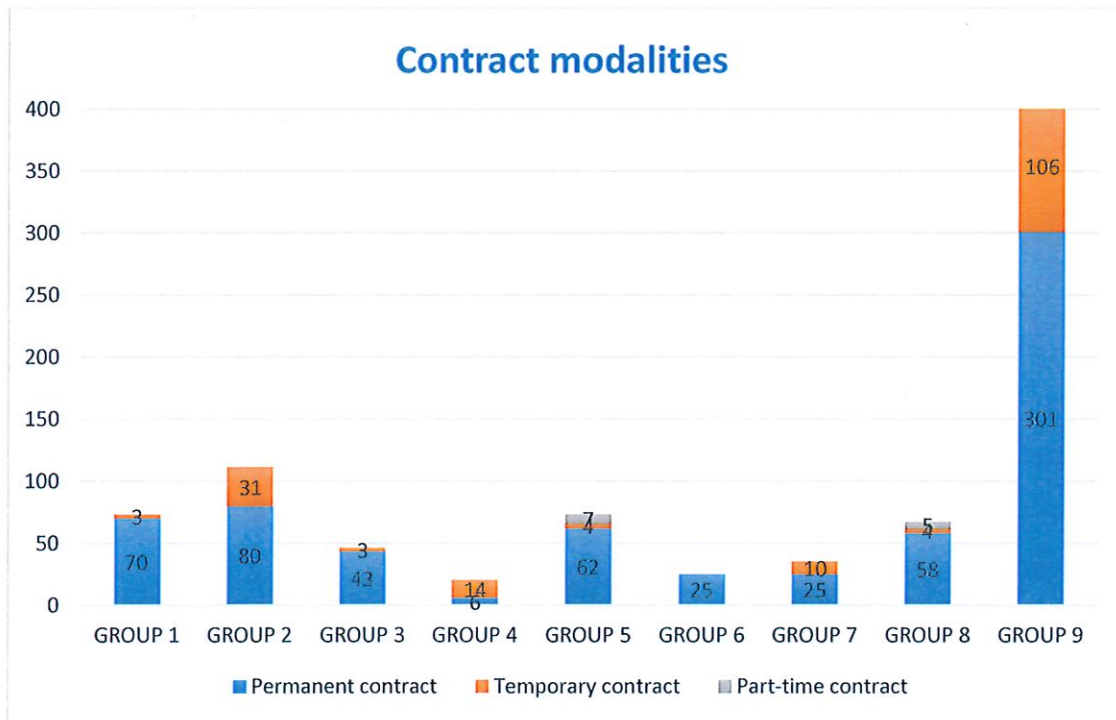
DISTRIBUTION OF CONTRACT TYPE

a) By gender

CONTRACT TYPE	2023			2022		
	Men	Women	Total	Men	Women	Total
Permanent Contract	369	301	670	342	259	601
Temporary contract	98	77	175	73	92	165
SUBTOTAL	467	378	845	413	340	753
Part-time contracts (*)	15	9	24	57	19	76
TOTAL	482	387	869	472	370	842

(*) Part-time contracts can come from permanent or temporary contracts

b) By professional classification



c) By age group

CONTRACT TYPE	2023			TOTAL	2022			TOTAL
	< OF 30 YEARS OLD	BETWEEN 30 - 50 YEARS OLD (both included)	> 50 YEARS OLD		< OF 30 YEARS OLD	BETWEEN 30 - 50 YEARS (both included)	> 50 YEARS OLD	
Permanent Contract	89	367	214	670	59	349	193	601
Temporary contract	77	97	1	175	71	92	2	165
Part-time contract	1	1	22	24	15	36	25	76
TOTAL	167	465	237	869	145	477	220	842

The Group provides its employees with stable and quality conditions, as shown by the data, with 77.10% of permanent contracts accounting for in 2023.

The applicable collective agreements regulate the average remuneration of workers, establishing criteria of equity between similar jobs regardless of gender. In this sense, both the remuneration of staff subject to collective bargaining agreements and that of non-collective bargaining staff are established equitably, avoiding the existence of discrimination on the basis of gender.

AVERAGE WAGE REMUNERATION BY GENDER (€)

	2023	2022
Men	32.448,72	31.632,72
Women	18.715,78	17.541,46

AVERAGE SALARY REMUNERATION BY AGE GROUP (€)

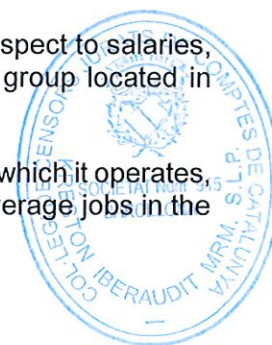
AGE	2023		2022	
	National	International	National	International
< 30 YEARS OLD	18.344,19	4.916,68	26.803,29	4.242,84
BETWEEN 30 - 50 YEARS OLD	36.527,08	18.236,94	36.400,38	37.136,76
> 50 YEARS OLD	42.640,66	38.200,06	40.278,99	39.395,07

AVERAGE SALARY REMUNERATION BY PROFESSIONAL CLASSIFICATION (€)

PROFESSIONAL GROUP	2023		2022	
	National	International	National	International
Group 1	77.838,80	75.600,89	72.949,92	58.089,36
Group 2	41.120,78	21.001,79	43.347,12	23.309,62
Group 3	54.927,90	28.726,89	52.161,16	31.874,41
Group 4	42.309,82	9.394,07	39.696,90	8.342,73
Group 5	36.361,10	34.707,06	35.240,03	45.261,12
Group 6	31.664,75	0,00	29.375,54	15.452,62
Group 7	23.157,17	16.896,98	26.354,58	17.986,29
Group 8	33.545,63	14.053,94	33.864,91	12.827,65
Group 9	26.554,59	6.467,38	28.433,82	4.435,47

Due to the differences established in the agreements of each country with respect to salaries, the information is presented segregated between those companies of the group located in national territory with respect to international companies.

The Group's salaries are above the minimum wage in each of the countries in which it operates, with the remuneration of all workers being higher than that of the same or average jobs in the society in which they operate.



WAGE GAP BY PROFESSIONAL CATEGORY

		Spain	Italy	Brazil	China	USA	India	Mexico	Morocco
1	Woman	68.742,91	58.068,40	N/A	28.358,59	82.972,17	N/A	N/A	90.116,37
	Man	82.147,38	80.996,46	104.377,10	25.726,62	99.220,18	97.651,69	30.623,34	N/A
	Ratio	0,84	0,72	N/A	1,10	0,84	N/A	N/A	N/A
2	Woman	39.802,77	36.041,82	10.612,64	13.704,05	51.605,51	2.860,40	N/A	N/A
	Man	41.325,80	35.539,13	18.013,05	18.201,31	53.738,53	N/A	N/A	5.945,06
	Ratio	0,96	1,01	0,59	0,75	0,96	N/A	N/A	N/A
3	Woman	55.715,01	44.167,67	N/A	26.842,02	N/A	N/A	18.270,52	7.095,34
	Man	54.553,09	66.194,05	N/A	33.215,39	N/A	N/A	16.612,18	26.790,33
	Ratio	1,02	0,67	N/A	0,81	N/A	N/A	1,10	0,26
4	Woman	N/A	N/A	N/A	4.786,61	N/A	N/A	N/A	N/A
	Man	42.309,82	33.273,66	N/A	5.176,32	N/A	N/A	N/A	N/A
	Ratio	N/A	N/A	N/A	0,92	N/A	N/A	N/A	N/A
5	Woman	34.465,73	30.737,33	35.353,18	5.497,33	N/A	N/A	N/A	N/A
	Man	38.867,88	N/A	8.952,15	40.932,85	N/A	N/A	N/A	N/A
	Ratio	0,89	N/A	3,95	0,13	N/A	N/A	N/A	N/A
6	Woman	23.491,88	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Man	31.979,09	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Ratio	0,73	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Woman	26.998,87	28.986,49	N/A	8.440,53	N/A	N/A	N/A	5.497,96
	Man	15.473,76	37.566,49	N/A	9.316,72	N/A	N/A	N/A	N/A
	Ratio	1,74	0,77	N/A	0,91	N/A	N/A	N/A	N/A
8	Woman	21.462,31	26.458,64	N/A	7.014,57	N/A	N/A	N/A	8.138,86
	Man	34.351,18	26.043,71	20.027,19	10.395,58	N/A	N/A	7.365,16	N/A
	Ratio	0,62	1,02	N/A	0,67	N/A	N/A	N/A	N/A
9	Woman	24.026,58	24.536,19	N/A	5.197,85	N/A	N/A	N/A	2.293,52
	Man	29.007,50	25.486,72	39.007,11	5.310,08	43.399,21	12.369,14	5.814,27	2.964,53
	Ratio	0,83	0,96	N/A	0,98	N/A	N/A	N/A	0,77

The Group promotes pay equity in all the companies that make it up, by complying with the conditions established in collective agreements, which are the same for both genders. Therefore, as for the differences observed in the table, at a general level they are basically due to factors such as the historically low female presence in some of the areas of activity, composition of the workforce, the different specialization of jobs and seniority, among others.

DISTRIBUTION OF DISMISSALS

	2023			2022		
	Men	Women	Total	Men	Women	Total
< 30 YEARS OLD	2	2	4	2	1	3
BETWEEN 30 - 50 YEARS OLD	8	2	10	3	1	4
> 50 YEARS OLD	3	4	7	1	2	3
TOTAL	13	8	21	6	4	10



AVERAGE REMUNERATION OF DIRECTORS AND MANAGERS

Category	Remuneration (€) 2023	Remuneration (€) 2022
Managers*	1.517.977,00	2.112.842,00
Directors**	-	-

*There is only one woman in the category of managers. For confidentiality reasons, it is not reported segregated by gender.

**The board of directors does not receive remuneration.

5.2 Organization of work

The organization of working time responds to a large extent to that of an industrial activity. Within the large production centres, the shifts are divided into three groups of eight hours each, depending on what has been agreed with the workers' representatives, so that the activity of the factories does not stop completely at any time and there are always those responsible for the safety and proper functioning of the processes.

Absenteeism and parental reconciliation

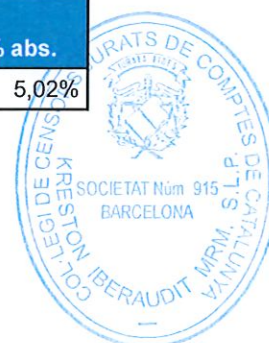
Grupo Nazca Opportunity I S.I.C.C works to promote the personal and professional reconciliation of employees, hence the gestational periods, maternity and paternity leave and breastfeeding leave are respected based on their conditions stipulated in the regulations, based on those of the collective agreements agreed and their application is facilitated according to the needs of the employee. adapting both schedules and shifts if necessary. In this year, 13 men and 15 women enjoyed reductions in working hours.

	2023		
	MEN	WOMEN	TOTAL
Number of employees who have been entitled to parental leave	13	15	28
Number of employees who have taken parental leave	13	15	28
Number of employees who have returned to work after parental leave	13	11	24
Number of employees who have returned to work after the end of parental leave and who were still employed 12 months after returning to work	11	9	20

With regard to absenteeism figures, the Group considers in this concept all absences from work, such as, among others, sick leave due to common illness or work-related accidents, medical visits, maternity or paternity leave, enjoyment of days for marriage, absences due to studies, death of a family member, court summons.

	2023		
	Men	Women	% abs.
Hours of absence*	50.619	35.124	5,02%

* Between 70-80% of absenteeism is due to common worker illnesses



5.3 Health and safety

As indicated in the previous point, most absenteeism corresponds to common staff illnesses, which is why the Company management promotes the HEALTHY COMPANY project, through which it is committed to implementing, leading and developing a welfare system for all employees. Among the actions that have been carried out are: free physiotherapy service for workers, training on stretching to be carried out in the workplace, surveys of healthy habits through which the most unfavourable points in terms of workers' health are detected. Based on the results of these questionnaires, the company launches a Health Promotion plan, with the help of the Mutual Insurance Company, to organize specific workshops, talks on key points (nutrition and stress) and activities to improve health, all through the DOGA SALUD project.

In addition, there is a Flexible Remuneration Plan available to workers, through which a series of services are made available to workers (including health insurance, meal assistance, childcare, etc.) with tax advantages and better prices than those offered in the market.

The company maintains a preventive approach to ensure the safety, health and well-being of its employees: it provides training to workers in line with their workplace and their activity and monitors the effectiveness of the improvements applied.

The prevention of occupational risks is articulated around the DOGA Manual of Occupational Risk Prevention Procedures, whose objective is to control the risks derived from existing working conditions, as well as to generate a preventive environment that allows the reduction or control of accidents. This Manual is part of the Comprehensive Management System Policy, which establishes lines of action to develop a human resources policy that guarantees the competence of personnel through training, awareness and the acquisition of awareness of quality, the environment and Health and Safety at work.

Accident indicators

	2023		2022	
	Men	Women	Men	Women
ACCIDENTS WITH SICK LEAVE	12	1	8	7
ACCIDENTS WITHOUT SICK LEAVE	7	1	7	2
ACCIDENTES IN ITINERE	2	3	0	3
RELAPSES	0	0	0	1
FREQUENCY INDEX	20,17	2,61	17,38	12,71
SEVERITY INDEX	53,75	45,85	53,81	65,03
INCIDENCE INDEX	24,90	2,58	16,10	15,42
MISSED HOURS ACCIDENT	1.567,50	289	1.496,00	2.066
ABSENTEEISM HOURS	50.618,65	35.123,69	46.437,53	46.028,75
STAFF FOR THE YEAR	555	495	497	454

In order to reduce these risks, an information exchange program called e-coordina has been implemented. The objective of the same is to comply with the labour and preventive obligations derived from the Law on the Prevention of Occupational Risks. The web application allows you to coordinate those competing companies in our national workplaces, as well as the workers who carry out their activity. Our goal is to simplify and ensure proper coordination and prevention procedures.



5.4 Social Relationships

In accordance with the Universal Declaration of Human Rights and the laws applicable in each country in which it operates, the company respects freedom of association and the right to collective bargaining, maintaining at all times dialogue with workers' representatives in European plants, but also in those countries with less trade union tradition. Thus, working conditions are, at least, those established in each applicable agreement or legislation, being, in some cases, improved by other agreements concluded with the workers' union representation. The applicable collective agreements regulate the average remuneration of workers, establishing criteria of equity between similar jobs regardless of gender. In this sense, both the remuneration of staff subject to collective bargaining agreements and that of non-collective bargaining staff are established equitably, avoiding the existence of discrimination on the basis of gender.

The following table shows the % of employees covered by collective bargaining agreement in each country:

COUNTRY	%
Spain	78%
Italy	61%
Brazil	100%
USA.	100%
China	48%
India	67%
Mexico	100%
Morocco	100%

Within the facilities of the different plants, there are several suggestion boxes so that anyone can communicate with the company. The objective is to promote the communication of any type of incident or that any worker can make a personal contribution.

5.5 Training

Nazca Opportunity I S.I.C.C Group believes that the development of its professionals is a priority, which is why each year it has an Annual Training Plan that is developed taking into account both mandatory training, such as safety and risk prevention courses, as well as training encouraged by the company and detected in performance interviews. In order to improve the personal skills of each worker (language classes, leadership, communication and management skills courses, courses on improvements to be applied in the production process, etc.). In addition, the human resources managers monitor compliance with this Plan and evaluate the effectiveness and efficiency of the training carried out during the year.

Due to the importance of the human team in this organization, each year a "Talent Box" process is developed with the aim of retaining talent and identifying the potentials of each employee. To this end, through performance interviews and for a selection of approximately 300 employees from different departments and professional categories, the needs of each position, personal capabilities and the performance of their activity are analyzed, in order to establish personalized training plans, promote internal promotions and even reorganizations in the structure. All this with the aim of promoting development, both personal and professional, and encouraging and improving the skills of the worker, which translates into stable and quality employment promoted to retain the best talent.



The breakdown of training hours by professional category and gender of the year is as follows:

YEAR	TRAINING HOURS		
	Men	Women	Total
2023	5.751	1.717	7.468

For both national and international companies, training plans are established every year and their compliance is monitored.

5.6 Accessibility

All the Group's facilities and work centres are enabled to facilitate and enhance access for employees, clients, suppliers and anyone who needs access to them, complying in any case with the applicable legislation in each country.

Currently, the Group employs 16 people with disabilities, 1.52% of the workforce, a percentage that is maintained compared to the previous year.

5.7 Equality

In compliance with Organic Law 3/2007, of 22 March, for the effective equality of women and men, the company has developed an Equality Plan, with the prior constitution of an Equal Opportunities Committee, which will be implemented and applied in all the companies of the group and in which the commitment and development of policies in each of the areas in which the activity is carried out are established of the Group, including selection, promotion, salary policy, training, working and employment conditions, occupational health, the organisation of working time and work-life balance, assuming the principle of equal treatment and opportunities between women and men, paying special attention to indirect discrimination.

The Corporate Social Responsibility policy establishes procedures and policies whose basis for the recruitment, assignment of positions, training and promotion of workers at any level is based on their skills, experience, qualifications and never based on race, sex, religion or any other discriminatory aspect. In this way, labour diversity is promoted at all levels and the necessary conditions for a healthy and safe work environment for all the Group's employees are ensured.

The specific objectives of this Plan are based on:

- Train the entire workforce in gender awareness, and especially decision-makers in personnel management systems (access, promotion, training, etc.)
- Establish neutral systems that avoid possible biases in incorporation, promotion, access to training, within the group.
- Ensure a neutral and non-discriminatory remuneration policy.
- To facilitate the adaptation of work and personal life to the workforce, in accordance with the provisions of current legislation.
- Ensure inclusive language use in both internal and external communication.
- To guarantee a work environment free of sexist situations, and where the biological and musculoskeletal characteristics of women and men are considered in a differentiated way.



6. HUMAN RIGHTS

Within its sphere of influence, Nazca Opportunity I S.I.C.C supports and respects the protection of internationally proclaimed human rights. Throughout 2023, there have been no complaints or claims of human rights violations in the Group.

As detailed in the Code of Conduct, Nazca Opportunity I S.I.C.C employs and treats its employees, clients, suppliers and other collaborators without discriminating against them based on gender, race, religion, age, disability, sexual orientation, nationality, political opinion, affiliations, social or ethnic origin.

Ethical behaviour is one of the fundamental pillars of the Group and is regulated in the Code of Conduct, applicable to all professionals. The Group endorses the ten Principles of the United Nations Global Compact, and highlights that it guarantees that no form of forced, compulsory or child labour is carried out in any of the phases in which the company participates. The minimum age of employment is the age of completion of compulsory school. The Group guarantees jobs and living wages to adult workers, thus helping to eradicate child labour in workers' families.

7. CORRUPTION AND BRIBERY

The Code of Conduct, which is mandatory for all employees of the group, regardless of their position within the organization, includes all the anti-corruption policies and programs to be carried out within the company and in all its operations. It promotes honesty and transparency, thus preventing fraud. In addition, it is monitored that no employee of the Group accepts any bribe or collaboration in any suspicious activity.

Examples of commitment include the Renault/Volvo Customer Non-Corruption Agreement and the certification of honesty in the payment of taxes.

On the other hand, all money transfers made to employees, suppliers, clients or any third party, are carried out by persons authorised to do so and within the limits of said authorisation, by cheques or bank transfer.

In 2023, the Group has made donations to various foundations and non-profit organisations amounting to 8,490.15 euros.

8. SOCIETY

Sustainable development

As a member of the United Nations Global Compact, the Nazca Opportunity I S.I.C.C group is committed to fulfilling the 2030 Agenda for Sustainable Development approved by the UN in 2015. For this reason, it has incorporated the sustainable development goals into its business strategy.



At the local level, almost all plants are managed by local managers, which makes it easy to meet the specific needs of each region and demonstrates the company's commitment to the local community. An example of this is that 9.2% of the Group's employees are residents of the town of Abrera, located where the company's registered office is located.

Associations

The main affiliations to entities in the sector or other associations in which the Nazca Opportunity I S.I.C.C Group participates and collaborates are detailed below:

- Automotive Cluster Association of Catalonia
- SERNAUTO
- Metallurgical Employers' Union
- Catalan Technical Institute of Welding
- AS CAT EMP CONS MOTL Y MA-ASCAMM
- Cluster for the advancement of motorcycle technology
- Official Chamber of Commerce of Spain in China - Shanghai Division
- Unione Industriale
- Sindipeças - National Union of Vehicle Components
- Sindimetal - Metallurgical Union - Employers
- Spanish Red Cross
- C.E.A.M. (Centre for Metallurgical Studies and Advice)
- Polytechnic University of Catalonia
- PIMEC
- ANMOPYC
- Barcelona Chamber of Commerce
- AECOC
- AERCE Spanish Association of Purchasing Professionals
- Association of brands and bicycles of Spain
- FEMAC

Supplier Relations

The requirements demanded of suppliers are in accordance with their classification according to the product or service offered, and in any case, they must comply with the principles set out in the Supplier Manual. These include:

- Certify their Quality Management System based on ISO 9001
- Approvals of your products
- Comply with regulations concerning certain hazardous substances in electrical and electronic equipment
- Develop environmentally friendly activities and possessing the Environmental License

Under no circumstances is there any collaboration with any supplier that does not respect the principle of the eradication of child labour. In addition, given that the suppliers of the Nazca Opportunity I S.I.C.C Group business area have a long tradition in the application of the principles of Corporate Social Responsibility, there is great respect for current legislation in terms of human rights.

During 2023, the group's national companies have initiated relationships with 117 new suppliers, all of which have been subjected to an assessment of compliance with both quality and social standards.



Consumers

The Group does not distribute to final consumers, so the only claims it could have are derived from quality problems in the product, but that at no time would affect the health or safety of end consumers.

No incidents have been detected related in any case to non-compliance with regulations.

Tax Information

The consolidated results of the Nazca Opportunity I S.I.C.C Group have amounted to profits of 7,7 million euros in 2023, while taxes on profits paid have amounted to 5.677 thousand euros. In addition, the group has received an amount of 50,4 thousand euros in public subsidies during 2023.

Below is a breakdown of the Group's pre-tax profit in the different countries in which it operates:

COUNTRY	PROFIT BEFORE TAX WITHOUT CONSOLIDATION ADJUSTMENTS
SPAIN	15.650.351,35
CHINA	4.759.877,95
ITALY	3.927.677,00
UNITED STATES	3.491.769,90
BRAZIL	841.740,12
MEXICO	90.583,80
INDIA	-20.971,61
MOROCCO	372.763,69

Community

It is worth mentioning some of the activities carried out by the company and that have an impact on society:

- Collaboration with the University Degree in Industrial Technologies and Economic Analysis taught at the Pompeu Fabra University (UPF) and the Polytechnic University of Catalonia (UPC).
- Participation in the ESEIAAT-UPC and EPSEM Business Forum, with the aim of establishing contacts between participants.
- Food collection for the Caritas bank in the town of Abrera
- Solidarity collection of food, warm clothes and blankets for the people affected by the earthquake in Morocco. Faina Tangier directly distributed the aid on the ground in Al Haouz province



Data Protection Policy

In accordance with Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights, the Group contracted a verification audit during 2023 with the aim of guaranteeing compliance with the Regulation and protecting the rights of data subjects. Despite having successfully passed this audit, after it some recommendations are being made to improve certain technical measures that were proposed by the auditor.

These audits are carried out biannually, the next one being in 2025 financial.



Annex I: Traceability of the content of the Non-Financial Information Statement with the requirements of Law 11/2018 and linkage with GRI indicators



Contents of Law 11/2018	Standard used	Report page
Overview		
Business model		
Brief description of the group's business model	GRI 102-2, GRI 102-7	Page 3
Geographical presence	GRI 102-3, GRI 102-4, GRI 102-6	Page 4
Organizational goals and strategies	GRI 102-14	Pages 4-5
Main factors and trends that may affect its future evolution	GRI 102-15	Pages 6-7
General		
Reporting framework used for the selection of key indicators	GRI 102-54	Page 3
Materiality analysis	-	Pages 7-8
Environmental Issues		
Overview		
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 verification and control, including what measures have been adopted.	GRI 103-2	Page 7
The results of these policies, which should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress, and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used for each subject.	GRI 103-2, GRI 103-3	Pages 8-13
The main risks related to those matters linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks used for each matter. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 102-15	Pages 5, 6 and 9
Detailed information		
Detailed Overview		
Current and foreseeable effects of the company's activities on the environment	GRI 307-1	Page 8-9
Environmental assessment or certification procedures	-	Page 9
Resources dedicated to the prevention of environmental risks	-	Page 9
Application of the precautionary principle	GRI 102-11	Page 10
Provisions and guarantees for environmental risks	-	Not applicable
Contamination		
Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution	GRI 305-5, GRI 305-6, GRI 305-7	Page 10-11
Circular economy and waste prevention and management		
Measures for prevention, recycling, reuse, other forms of waste recovery and disposal; Actions to combat food waste	GRI 103, GRI 301-1, GRI 301-2, GRI 301-3 GRI 303-3, GRI 306-1, GRI 306-2	Page 10
Sustainable use of resources		
Water consumption and water supply according to local constraints	GRI 303-1, GRI 303-2, GRI 303-5	Page 12
Consumption of raw materials and measures to improve the efficiency of their use	GRI 301-1	Page 12
Direct and indirect energy consumption	GRI 302-1, GRI 302-2	Page 12
Measures taken to improve energy efficiency and the use of renewable energy	GRI 302-1, GRI 302-4, GRI 302-5	Page 11-12
Climate change		
Greenhouse gas emissions	GRI 305-1, GRI 305-2, GRI 305-3	Not applicable
Measures taken to adapt to the consequences of climate change	GRI 201-2	Pages 12-13
Voluntarily established medium- and long-term reduction targets to reduce GHG emissions and the means implemented to that end	GRI 305-5	Pages 12-13
Biodiversity		
Measures taken to preserve or restore biodiversity	GRI 304-3	Not applicable
Impacts caused by activities or operations in protected areas	GRI 304-2	Page 13



Social and personnel issues		
Overview		
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 verification and control, including what measures have been adopted.	GRI 103-2	Page 7
The results of these policies, which should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress, and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used for each subject.	GRI 103-2, GRI 103-3	Pages 13-21
The main risks related to those matters linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks used for each matter. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 102-15	Page 6
Detailed information		
Employment		
Total number and distribution of employees by gender, age, country and professional classification	GRI 102.8, GRI 405.1	Pages 14-15
Total number and distribution of employment contract modalities, and annual average by gender, age and professional classification	GRI 102.8	Page 15
Number of dismissals by gender, age and professional classification	GRI 401-1	Page 17
Average remuneration by gender, age and professional classification	GRI 102-38, GRI 102-39	Page 16
Wage gap	GRI 405-2	Page 17
Average remuneration of directors and managers	GRI 201-3	Page 18
Implementation of work disconnection policies	-	Not applicable
Employees with disabilities	GRI 405-1	Page 21
Organization of work		
Organization of working time	-	Page 18
Absenteeism	GRI 403-2	Page 18
Measures aimed at facilitating the enjoyment of work-life balance for both parents	GRI 401-3	Page 18
Health and safety		
Occupational health and safety conditions	GRI 403-3	Page 19
Occupational accidents disaggregated by gender	GRI 403-2	Page 19
Occupational diseases	-	Not applicable
Social Relationships		
Organisation of social dialogue	GRI 102-43, GRI 402-1, GRI 403-1	Page 20
Percentage of employees covered by collective agreement by country	GRI 102-41	Page 20
Assessment of collective agreements in the field of health and safety at work	GRI 403-4	Page 20
Training		
Policies implemented in the field of training	GRI 404-2	Page 20
Training hours by professional categories	GRI 404-1	Page 21
Universal accessibility for people with disabilities	-	Page 21
Equality		
Measures taken to promote equal treatment and opportunities between the sexes	GRI 401-3	Pages 21
Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities	-	Page 21
Policy against all types of discrimination	GRI 406-1	Page 21



Respect for human rights		
Overview		
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 verification and control, including what measures have been adopted.	GRI 103-2	Page 7
The results of these policies, which should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress, and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used for each subject.	GRI 103-2, GRI 103-3	Page 22
The main risks related to those matters linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks used for each matter. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 102-15	Page 6
Detailed information		
Implementation of human rights due diligence procedures and prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy potential abuses	GRI 102-16, GRI 102-17, GRI 410-1, GRI 412-1, GRI 412-2, GRI 412-3	Page 22
Complaints of human rights violations	GRI 419-1	Not applicable
Promotion of and enforcement of ILO provisions, elimination of discrimination in employment and occupation, and elimination of forced or compulsory labour; the effective abolition of child labour	GRI 103, GRI 406-1, GRI 407-1, 408-1, GRI 409-1	GRI Page 22
Fight against corruption and bribery		
Overview		
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 verification and control, including what measures have been adopted.	GRI 103-2	Page 7
The results of these policies, which should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress, and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used for each subject.	GRI 103-2, GRI 103-3	Page 22
The main risks related to those matters linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks used for each matter. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 102-15	Page 6
Detailed information		
Measures taken to prevent corruption and bribery	GRI 102-16, GRI 102-17, GRI 205-1, GRI 205-2, GRI 205-3, GRI 205-10	Page 22
Anti-money laundering measures	GRI 102-16, GRI 102-17	Page 22
Contributions to foundations and non-profit entities	GRI 201-1	Page 22



Information on social engagement		
Overview		
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 verification and control, including what measures have been adopted.	GRI 103-2	Page 7
The results of these policies, which should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress, and that favour comparability between societies and sectors, in accordance with the national, European or international reference frameworks used for each subject.	GRI 103-2, GRI 103-3	Pages 22-25
The main risks related to those matters linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and assess them in accordance with the national, European or international reference frameworks used for each matter. Information should be included on the impacts that have been detected, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	GRI 102-15	Page 6
Detailed information		
Sustainable development		
Impact of the company's activity on employment and local development	GRI 204-1, GRI 413-1	Pages 22-23
Impact of the company's activity on local populations and territory	GRI 204-1, GRI 411-1, GRI 413-1, GRI 413-2	Pages 22-23
Local Community Relations and Forms of Dialogue	GRI 102-43	Page 24
Partnership or sponsorship actions	-	Page 23
Subcontracting and suppliers		
Inclusion of social, gender equality and environmental issues in procurement policy	GRI 308-1 / 414-1	Page 23
Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	GRI 308-1 / 414-1	Page 23
Monitoring systems, audits and their results	GRI 308-2 / 414-2	Not applicable
Consumers		
Measures for the health and safety of consumers	GRI 416-1	Page 24
Complaint systems, complaints received and resolution of the same	GRI 102-43, GRI 102-44, GRI 418-1	Page 24
Tax Information		
Profits obtained country by country	GRI 201-1	Page 24
Taxes on profits paid	GRI 201-1	Page 24
Public subsidies received	GRI 201-4	Page 24
Other information		Page 25



Annex II: Independent Verification Report of the Consolidated Non-Financial Information Statement for 2023



*The English version is a translation of the original in Spanish for information purposes only.
In case of a discrepancy, the Spanish original will prevail*

**INDEPENDENT VERIFICATION REPORT OF THE CONSOLIDATED NON-FINANCIAL
INFORMATION STATEMENT OF NAZCA OPPORTUNITY I, S.I.C.C, S.A. AND
SUBSIDIARIES FOR 2023**

To the shareholders of NAZCA OPPORTUNITY I, S.I.C.C., S.A.:

In accordance with Article 49 of the Commercial Code, we have carried out the verification, with the limited scope of assurance, of the attached Consolidated Non-Financial Information Statement (hereinafter NFIS) corresponding to the year ended 31st December 2023, of NAZCA OPPORTUNITY I, S.I.C.C, S.A. (hereinafter the Parent Company) and its subsidiaries (hereinafter the Group), which forms part of the Group's accompanying consolidated Management Report, and which is presented in a separate statement.

The attached Consolidated Non-Financial Information Statement provided by the Company corresponds, literally, to the Annex of the Consolidated Financial Statements of the NAZCA OPPORTUNITY I, S.I.C.C, S.A. Group prepared on 25th June 2024.

Administrators' Responsibility

The formulation of the NFIS included in the Group's consolidated management report, which is presented in a separate statement, as well as its content, is the responsibility of the administrators of the Parent Company. The NFIS has been prepared in accordance with the contents set out in current commercial regulations and following the criteria of the *Global Reporting Initiative's Sustainability Reporting Standards* (GRI standards) selected in accordance with what is mentioned for each subject in the table included in "Annex I. Requirements of Law 11/2018 and link with the GRI indicators" of the aforementioned NFIS.

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

The administrators of the parent company are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFIS is obtained.

Our independence and quality control

We have complied with the independence and other ethics requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Professional Accountants (IESBA) which is based on the fundamental principles of integrity, objectivity, professional competence, diligence, confidentiality and professionalism.



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Our firm applies the International Quality Management Standard (NIGC) 1, which requires the firm to design, implement, and operate a quality management system that includes policies and procedures relating to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The work team has been made up of professionals who are experts in reviews of Non-Financial Information and, specifically, in economic, social and environmental performance information.

Our responsibility

Our responsibility is to express our findings in an independent limited assurance verification report based on the work done.

We have carried out our work in accordance with the requirements set out in the current Revised International Standard for Assurance Engagements 3000, "Assurance Engagements Other Than Audit and Review of Historical Financial Information" (Revised ISAE 3000) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and with the Guidance for Conduct on Assurance Verification Engagements for Non-Financial Information Statements issued by the Institute of Chartered Accountants of Spain.

In a limited assurance assignment, the procedures carried out vary in nature and timing, and are less extensive, than those carried out in a reasonable assurance assignment, and therefore the assurance provided is also lower.

Our work has consisted of asking questions to the Management, as well as to the various units and areas responsible for the Group that have participated in the preparation of the NFIS, in the review of the processes for collecting and validating the information presented in the NFIS and in the application of certain analytical procedures and sample review tests described below:

- Meetings with the Group's staff to learn about the business model, policies and management approaches applied, the main risks related to these issues and to obtain the necessary information for the external review.
- Analysis of the scope, relevance and completeness of the content included in the NFIS for 2023 based on the materiality analysis carried out by the Group and described in section 3, considering the content required by the commercial regulations in force.
- Analysis of the processes for collecting and validating the data presented in the NFIS for 2023.
- Review of the information relating to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2023.



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- Verification, by means of tests, based on the selection of samples, of the information relating to the contents included in the NFIS for 2023 and its adequate compilation from the data provided by the information sources.
- Obtaining a representation letter from the Administrators and Management.

Conclusion

Based on the procedures carried out and the evidence we have obtained, no aspect has been revealed that would lead us to believe that the NFIS of NAZCA OPPORTUNITY I, S.I.C.C, S.A. and subsidiaries for the year ended 31st December 2023 has not been prepared, in all its significant aspects, in accordance with the contents set out in the current commercial regulations and following the contents of the selected GRI standards, in accordance with what is mentioned for each subject in the table present in "Annex I. Requirements of Law 11/2018 and link with the GRI indicators" of the aforementioned consolidated Management Report.

Use and distribution

This report has been prepared in response to the requirement set out in the commercial regulations in force in Spain, so it may not be suitable for other purposes and jurisdictions.

KRESTON IBERAUDIT MRM, S.L.P.

Josep Maria Martí Queralt

26th June 2024

