



# NON-FINANCIAL INFORMATION STATEMENT

GRUPO KONECTANET, S.L.U.

2022

Scope and coverage  
Verification

Materiality analysis  
Analysis Methodology  
Material topics  
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# 005

## GOOD GOVERNANCE

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Compliance Programme  
Whistleblowing channel  
Tax Policy  
Risk Management  
Supply Chain  
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Information Security  
Protection of Personal Data

Our human capital: We listen to understand their needs  
Empowering talent, towards an inclusive culture  
Commitment from our teams  
Development of strategic skills  
Well-being and work-life balance, a healthy compromise  
Equality and diversity: A multicultural, multigenerational and inclusive team  
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A safe and healthy environment, a shared responsibility

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# MESSAGE FROM THE BOARD



In a macroeconomic environment such as the current one, heavily affected by the growth of inflation, the crisis of interest rates, the war in Ukraine, and the stagnation caused by the pandemic, we managed to achieve our business goals in 2022, thanks to a proper diversification, and cost containment strategy, as well as to a positive commercial performance, the result of which will be seen more clearly in 2023.

In line with the scale, diversification, and internationalization strategy that we have deployed as part of our business vision, we took a giant step in 2022 by closing an operation that allowed us to combine the strengths of two important companies in the BPO sector: Konecta and Comdata, to create a global benchmark operator which has doubled our turnover, expanding our presence to 24 markets, both in Europe and in Africa and Latin America, and increased our best shoring capacity to provide services in more than 30 languages, to global, regional, and local clients, in addition to balancing business in markets with powerful currencies.

With this new scale, we build on our leading position in Spain, Latin America, Italy, and France to deploy an enhanced business and operational capacity in our strategic markets, and boost growth in the North American market, as well as among global clients throughout Europe, all of this is accompanied by an investment plan to increase our production capacity, both technologically and digitally.

Konecta's vocation is to become the leader in the ranking of income by country. In those countries where we are still below that goal, we want to grow in scale, organically or inorganically, so as to improve in terms of capabilities and access to clients, and achieving a leading position worldwide.

Nurturing customer experience is essential for the success of this goal, but so is looking after our staff. We know that, to attract and retain customers, the first step is to do the same with our talent.

THE RESULTING GROUP SERVES MORE THAN 500 LARGE CLIENTS IN EUROPE AND THE AMERICAS, AND HAS AN EXPERIENCED WORKFORCE OF MORE THAN 120 000 EMPLOYEES.

We have an experienced, diverse, multicultural, and multigenerational team, 68% of which is made up of women, thanks to inclusive selection and human management policies that promote equal opportunities and conditions in a healthy and safe work environment, in accordance with the nature of our business.

We talk about making adaptations, and seeking flexible and work-life balance options, while ensuring that people do not work isolated from the company and the rest of their colleagues, thus preserving the sense of belonging and identity with our corporate culture, TalentoK, as a differentiating element of Konecta. The challenge lies in the balance.

THIS IS KONECTA'S BUSINESS MODEL:  
BECOMING A GLOBAL PLAYER TO COVER  
ALL THE GEOGRAPHIC AREAS WHERE  
MAJOR CLIENTS ARE.

Ours is a people-intensive industry, but also very innovative: new technologies and changes in processes are continuously incorporated, and these require a continuous effort by everyone, at all levels, to remain up to date, an objective that we cannot lose sight of if we seek to maintain our competitiveness and positioning in the market.

Therefore, we work to promote and develop the professional skills of our employees as a driver for change.

We remain committed to training, making it accessible across the entire organisation, through online solutions that allow us to connect from anywhere in the world, whether we work on site or remotely. An example of this is our Didactik tool, already implemented in Konecta countries, and which will be progressively extended to the rest of Comdata's geographies in the coming years.

Transparency and integrity, diversity and inclusion, talent development, and action against climate change are the pillars on which we build Konecta's sustainable growth strategy, through responsible business management and the creation of long-term added value for all our stakeholders.

We contribute to the progress of the countries in which we operate, generating employment and hiring local suppliers, as well as organising social actions that contribute to improving the quality of life of people through the development of our activities.



To this end, we work across all areas of Konecta and, either directly or with the support of our Foundation, we create alliances with other private, public and social entities in search of synergies that help achieve our objectives, aimed at the social-labour integration of disadvantaged groups. We are convinced that education and the promotion of employment contribute greatly to the reduction of inequalities, and the generation of prosperity.

At the end of 2022, we expanded our adherence to the United Nations Global Compact to incorporate Comdata, and keep in force the commitment signed in 2004, as founding members of the Spanish network, to align our strategies with the principles of action of this organisation, as well as with the Sustainable Development Goals and the 2030 Agenda, to support the welfare and progress of society.

And, in that vein, we renewed our commitment to the SBT initiative, extending its scope to the new Group. We also began working on the process of drawing up targets aimed at reducing our greenhouse gas emissions (GHGs), in line with the objectives of the Paris 2030 Agreement.

Today, we are a mature company with a solid history that has learned from its mistakes and taken advantage of the opportunities that have emerged along the way. We are a benchmark in our industry, thanks to the commitment of our directors and our employees, the confidence from our shareholders and customers, the loyalty of our suppliers, and the collaboration of numerous entities and institutions. Thank you all for your contribution and for accompanying us throughout these years.

WE REMAIN COMMITTED TO SUSTAINABLE DEVELOPMENT THROUGH A CROSS-SECTORAL MODEL WITHIN THE ORGANISATION, WITH TRANSPARENCY, DIVERSITY, THE DEVELOPMENT OF OUR TALENT, AND ACTION AGAINST CLIMATE CHANGE, AS FUNDAMENTAL PILLARS.



48%

ABOUT THE  
CONSOLIDATED  
NON-FINANCIAL  
INFORMATION  
STATEMENT

## 2.1 SCOPE AND COVERAGE

The main event of the year was the transaction that led to the integration of the Konecta and Comdata Groups (see section 'Business model - Integration of the Konecta and Comdata Groups').

The closing of the transaction took place on October 25, 2022, following the approval of the competent regulatory authorities, and is implemented through the newly created company, KronosNet Topco, S.L., new parent company of Konecta Group. On the same date, KronosNet Topco, S.L., through its subsidiary Kronosnet CX Bidco 2022, S.L. (also newly created), acquired 100 % of the shares of GMM Topco Conexión, S.L., the parent company of the group of companies including Grupo Konectanet, S.L.U., which until then had been part of the Konecta Group. On the same date, Grupo Konectanet, S.L.U. acquires 81.37 % of the share capital of Comdata, S.p.A. and 100 % of the share capital of Fenice, SAS (which holds 18.63 % of the share capital of Comdata, S.p.A.). Comdata, S.p.A. is the parent company of a group of companies (the "Comdata Group").

Thus, KronosNet Topco, S.L. integrates the assets and business of Konecta and Comdata as of 25 October 2022, and is the entity required to present the Consolidated Statement of Non-Financial Information as of 31 December 2022. This Statement has been prepared and formulated together with the Consolidated Financial Statements and the Consolidated Management Report of KronosNet Topco, S.L. on March 22, 2023.

As the acquisition of the Konecta and Comdata Groups by KronosNet Topco, S.L. takes place on 25 October 2022, all non-financial information relating to the two acquired Groups included in the Consolidated Non-Financial Information Statement is integrated from this date until the year ending on December 31, 2022.

In order to provide users and markets with a more complete picture of Konecta's non-financial performance, and as a sign of its commitment to transparency and communication with its stakeholders in terms of sustainability from an economic, social and environmental approach (this is already the eighth Corporate Responsibility Report that Konecta has published annually), Grupo Konectanet, S.L.U., even though it is exempt from the preparation of the said information due to its integration into a superordinate Group led by the newly created entity KronosNet Topco, S.L., has chosen to voluntarily issue its own Consolidated Non-Financial Information Statement (this Statement), which covers a period of 12 months for non-financial information relating to the entities that had already been owned by it (Konecta Group) and the period from 25 October 2022 to 31 December 2022 for the entities that are members of the Comdata Group.

Therefore, this Consolidated Non-Financial Information Statement -CNFIS- refers to the entity Grupo Konectanet, S.L. and its subsidiaries (hereinafter "Grupo Konectanet", "Konecta", "the Group" or "the Company") and corresponds to the financial year from 1 January 2022 to 31 December 2022. However, it should be noted that from 25 October 2022, Grupo Konectanet, S.L. and its subsidiaries will include within its perimeter the entity Comdata S.p.A. and the group of entities it manages, for which it provides information only for the period between its integration into Konecta and 31 December 2022.

Pursuant to commercial legislation, this Consolidated Non-Financial Information Statement of Grupo Konectanet, S.L.U. and its subsidiaries is presented and formulated on March 22, 2023, as a separate report, but remains an integral part of Konecta's Consolidated Management Report corresponding to the year ending on December 31, 2022.

This Consolidated Non-Financial Information Statement has been prepared as required by Law 11/2018 of 28 December, on non-financial information and diversity. The Global Reporting Initiative (GRI), and the contents defined in the GRI Standards have been used as a reference guide for the preparation of this report, thus fulfilling the principles of materiality.

This statement includes detailed information on relevant or priority issues –material issues– both for Konecta and its stakeholders. These issues have been identified through direct consultation with both internal and external stakeholders, considering the company's activity. Therefore, issues deemed "non-material" are included with a lower level of completeness or go unreported, as in the case with issues related to impacts on the health and safety of clients, end-user complaints, impact on biodiversity or the aquatic environment, etc. Nonetheless, the information required by Law 11/18 has been included even when not relevant or material to Konecta.

## 2.2 VERIFICATION

The Non-Financial Information Statement has been audited by an external and independent entity (Deloitte, S.L.). The independent assurance report containing the objectives and scope of the process, as well as the review procedures used, and its conclusions are included as annex to this Statement.

# BUSINESS MODEL



## 3.1 INTEGRATION OF THE GROUPS KONECTA AND COMDATA

### Konecta + Comdata: a global benchmark in the bpo industry is born

The market, at the industry level, currently focuses on concentration. Companies have to go global to serve their global clients.

An example of this was the operation we have carried out in 2022, to bring together the strengths and capabilities of two large companies in the industry: Konecta and Comdata. In April 2022, the two groups signed an agreement to create a benchmark operator with a wide global presence, and the ability to offer services and solutions in a large variety of sectors such as, for example, banks and insurance companies, manufacturing companies, retail and e-commerce, education, telecommunications, technology, tourism and transport, and utilities.

The closing of the transaction took place on October 25, 2022 following the approval of the competent regulatory authorities, and is implemented through the newly created company, KronosNet, and is implemented through the newly created company, KronosNet Topco,

IN 2022 KONECTA AND COMDATA CAME TOGETHER TO CREATE A LARGE GLOBAL OPERATOR.

S.L., new parent company of Grupo Konecta (see section “About the Consolidated Non-Financial Information Statement – Scope and Coverage”).

The transaction continues Konecta’s international positioning strategy, with the implementation of an ambitious growth plan aimed at capturing both organic and inorganic growth opportunities, through a wide range of technological, end-to-end and multichannel solutions based on big data, artificial intelligence, digital marketing, robotization, and automation. This merger also represents an opportunity to deploy synergies in terms of expertise and technologies.

Since the closing of the operation, different working groups were created to advance the integration process in those geographies where both companies overlap –basically Spain and Latin America–, which has been completed to a large extent in the last portion of last year. Currently, the Group operates with unique reporting systems, both for the financial area and for human resources, which is essential due to the size of the workforce.

THE GROUP OPERATES WITH UNIQUE REPORTING SYSTEMS FOR THE FINANCIAL AND HUMAN RESOURCES AREAS.

In the sales and operations area, the profiles and resources necessary to achieve this new, more global vision, are currently under evaluation. This change will surely require the hiring of new professional profiles, while developing specific training programmes internally to strengthen, and adapt the skills and knowledge of employees currently on staff, to meet the challenges of this new phase.

Likewise, for 2023, work is currently underway to standardize the operational guidelines, generating a single commercial and value proposal for clients and, at the same time, advancing in the opening of new geographies that allow to attend to this new facet of being a more global BPO actor.

In the area of compliance and sustainability, we have been working on understanding the approach of both companies, sharing the vision in the area, the projects undertaken, and the policies implemented in the organisation. Visibility has also been given to the role of Konecta Foundation, both in Spain and in some Latin American countries, where it has provided support for the development of local projects.

At the end of 2022, all implementation policies were approved for the Group as a whole, having informed all countries of this, and making them available on the web in different languages (for more information, see the Good Governance Compliance Programme section).

BY THE END OF 2022, GROUP-LEVEL IMPLEMENTATION POLICIES WERE APPROVED.

Currently, global communication strategies and an internal communication channel –easy to access and use–, are being designed to reach the largest number of employees. In parallel, work is underway on specific actions and programmes in each of the countries to identify the best practices of both companies, and draw up joint objectives related to the area of sustainability.

As a result of the operation with Comdata, the company has gone from being a regional player to a global player. The project for integrating both cultures constitutes our great challenge for 2023.

WITH THE MERGER OF COMDATA, KONECTA HAS GONE ON TO HAVE A MORE GLOBAL MANAGEMENT VISION.

## 3.2 MISSION, VISION AND VALUES

### MISSION

**Ensuring the best experience in every interaction, and at every point of contact between brands and their customers.** We provide comprehensive CX services through an end-to-end sustainable model that contributes to creating value for shareholders, clients and employees, while maintaining a broad commitment to the environment and society.

### VISION

**Delivering excellence at all times.** We rely on a flexible model, adaptable to the reality of each company, and in constant evolution. This continuous development, based on robust values, guarantees our leadership in the industry, and the fulfilment of our purpose.

### VALUES

#### Commitment

With our clients, suppliers, employees, and partners. We take our responsibilities seriously and lead by example.

#### Excellence

We strive for excellence at all levels and in everything we do to ensure success and satisfaction.

#### Innovation

It is part of our DNA. We are constantly looking for innovative approaches and challenges to face.

#### Integrity and Inclusion

We create a culture of trust and respect at all levels.

## 3.3 OUR PILLARS

**COMMITMENT TO OUR CLIENTS.** WE PUT OUR CLIENTS' NEEDS **AT THE CORE** OF EVERYTHING WE DO. THE CLIENT IS OUR POINT OF REFERENCE.

**TALENT.** WE HAVE THE **MOST PREPARED AND COMMITTED** TEAM OF PROFESSIONALS ON THE MARKET.

**TRUST AND RESPECT.** WE WORK TOGETHER TO CREATE A CULTURE BASED ON TRUST AND RESPECT.

**EXCELLENCE.** WE STRIVE TO PROMOTE EXCELLENCE AT ALL LEVELS. THE CONTRIBUTION OF EACH PERSON IS CRUCIAL TO SUCCESS.

**OPENNESS AND INNOVATION.** TECHNOLOGY MOVES FAST. WE MOVE AT ITS PACE TO **PROVIDE THE LATEST SOLUTIONS** TO OUR CLIENTS.

**INTEGRITY.** WE ARE **OPEN, HONEST AND** TRANSPARENT IN ALL OUR RELATIONSHIPS.

**SUCCESS AND COLLABORATION.** WE COLLABORATE EFFICIENTLY TO PROVIDE AN OUTSTANDING SERVICE THAT DELIVERS AN **EXCEPTIONAL EXPERIENCE** TO OUR CLIENTS.

**AGILITY.** WE HAVE THE RESOURCES TO DEPLOY SWIFT AND BESPOKE SOLUTIONS, ACCORDING TO OUR CLIENTS' NEEDS.

# 3.4 SOLUTIONS FOR BOOSTING BUSINESSES

With a trajectory of over 21 years, Grupo Konectanet, S.L. and its subsidiaries, -including from October 25, 2022 Comdata S.p.A. and the group it heads-, (hereinafter "Grupo Konectanet" or simply "Konecta", "the Group" or "the Company") is a Spanish technological multinational, referent in the delivery of comprehensive 'Customer Experience' solutions in sectors such as finance, insurance, utilities, communications, technology, retail & e-commerce, public administrations, travel, health, education, etc.

Konecta bases its own transformation on several key aspects: a business model designed to share objectives with customers, building interactions of greater value, end-to-end and more specialized, while responding to a changing market, strongly betting on technological solutions from big data, artificial intelligence and automation, as well as on the negotiation capacity and flexibility of its human team.

On the other hand, another aspect that is fundamental as a driver of our business, recruitment and loyalty of its clients, is Digital Marketing, which encompasses the strategies necessary for the promotion of a brand in the online world. The use of this channel allows for the analysis of results in real time, which helps to assess the situation quickly.

*Solutions*

CUSTOMER EXPERIENCE MANAGEMENT

*Services*

- Marketing and Sales
- Customer care
- Technical support
- Legal & Collections

DIGITAL SOLUTIONS

- AI and Analytics
- CX Consulting
- Cloud Services
- Digital Marketing Agency

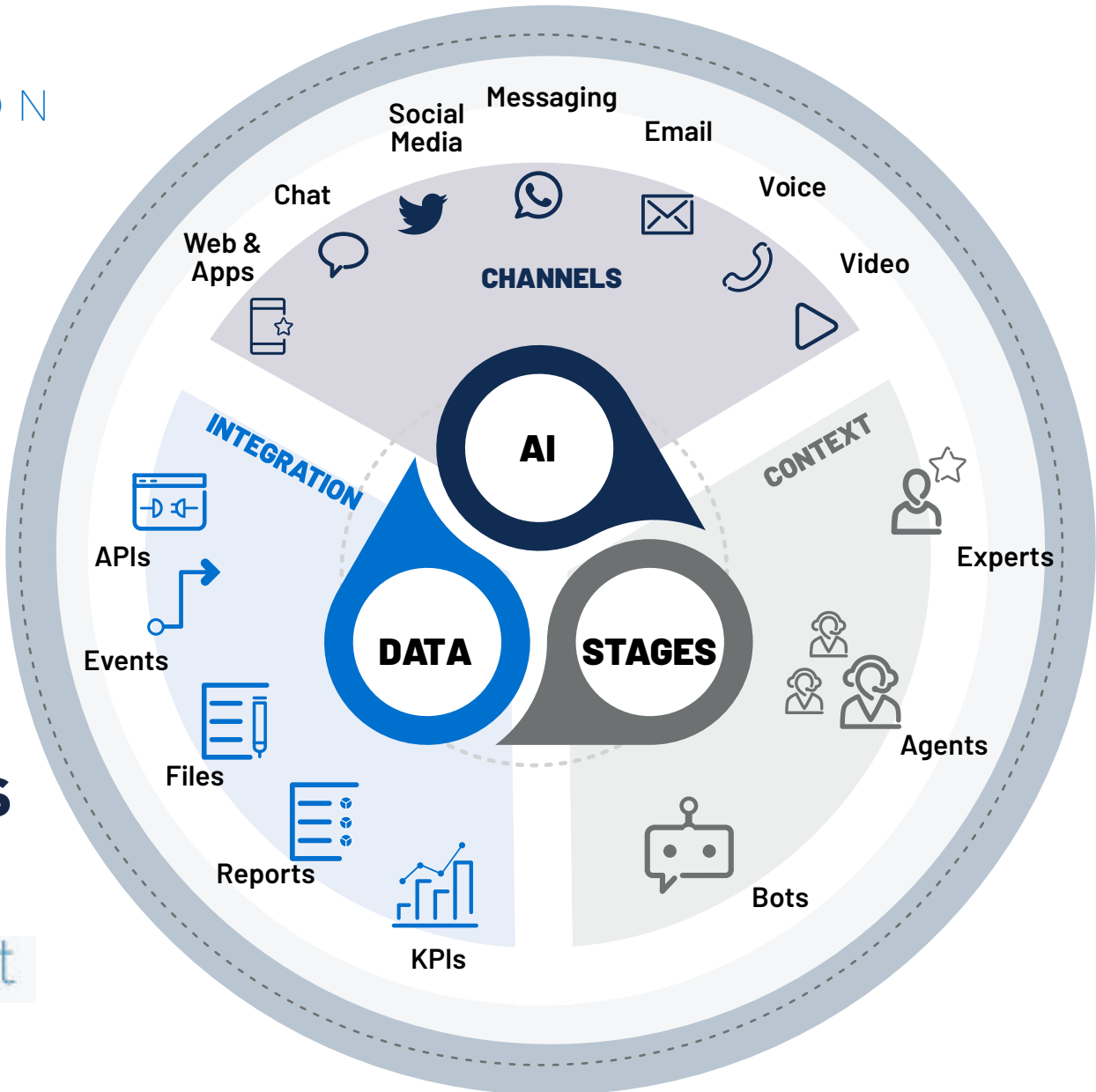
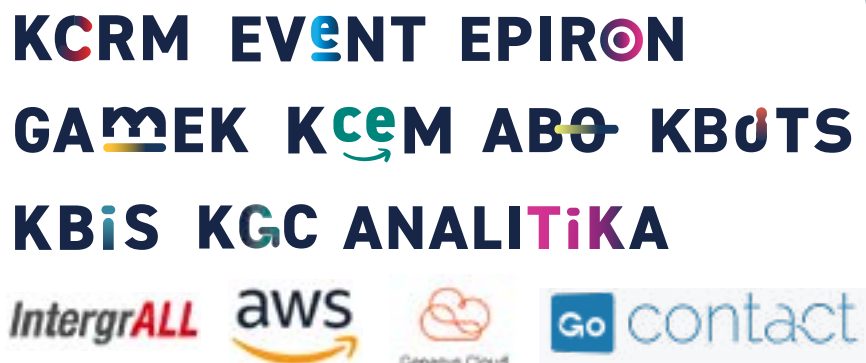
PROCESS MANAGEMENT

- BPO
- Back Office
- Innovation and Technology
- Optimization and Automation

TECHNOLOGICAL VISION

An ecosystem of solutions to orchestrate interactions between customers and companies.

Partnerships and technologies:



Cloud Platform:

- Global
- Scalable
- Reliable
- Secure
- Pay-per-use

Value-added services:

- Functional analysis and design
- Configuration and implementation
- System integration
- 24/7 tech support
- Success Management programme

THE GOAL IS TO HELP CLIENTS  
ESTABLISH STRATEGIES THAT IMPROVE  
SERVICE.

More global, but closer than ever, these are the new challenges. Hyper-personalization in customer management becomes the best ally, supported by data-driven models, for a better use of contact centre information, and for ensuring success in the delivery of services in various geographies.

To that end, Konecta works to understand all the data generated on the different platforms, and performs a unique analysis that combines various technologies. With the support of artificial intelligence, and through the analysis of exchanges, we create chatbots that enable automating, for example, the management of interactions and, with technologies such as speech analytics, purchase and risk prediction tools may be created.

In this sense, data analysis also favours the design of specific training for professionals, who are provided with the best tools. Thanks to a better knowledge of the behaviour of end users, it is possible to train employees, so as to provide the most appropriate assistance, interpreting each word, pauses, and tone of voice in the best possible way.

Rather than selling or modelling analytics, the goal is to help clients establish strategies that improve service.

## 3.5 TRENDS AND STRATEGIES

- Global presence and concentration: inorganic expansion is necessary to reach global dimensions. Expanding our scope to new geographies through organic means may take considerable time and resources. Finding organisations with appropriate synergies can significantly expand the value proposition for current and new clients.
- Local users, global experiences: in recent years, personalization has been a key factor for customer satisfaction and, due to this, technological trends for 2023 may focus on providing agile solutions that offer immediate, tailored, and simple experiences.
- Client expectations, Employee expectations: combining client expectations with the need to provide services, and the well-being of employees, is a complex balancing act, especially in a talent-intensive industry. We work on two areas: on the one hand, on the incorporation of new profiles adapted to the current reality of the markets, with digital and highly technological natives and, on the other hand, on investing in training processes for professional retraining, and skills development, which contribute to current talents acquiring the new skills that these times require.
- Information Security: significant investments and partnerships with specialist vendors have continued to be made throughout 2022 to continue working on a global cybersecurity strategy that enables proactive identification and response to threats.
- Innovation: to effectively adapt to the market, optimize efficiency, and meet client expectations, the challenge lies in the ability to innovate, in a process of continuous evolution, increased capabilities in areas such as automation, AI, analytics, remote work, and security solutions.

## 3.6 QUALITY SERVICES

**K**onecta's Integrated Management System is based on the requirements of the UNE-EN ISO 9001 standards –certified in all locations, except for Argentina–, and of ISO 18295 (the latter, in Spain). It is designed to control all processes (including outsourced processes), that affect the quality of the services delivered.

Additionally, in Brazil, Konecta is certified with the *Probare Perfil de Maturidade de Gestão*, in accordance with the Brazilian standard of Self-regulation of the Contact Centre and Customer Relationship industry, which guarantees that said system is structured on the strategic management of processes, people, and technology, recognised nationwide.

### Customer Satisfaction

Konecta uses surveys to track the level of satisfaction of its clients, and these results are analysed by the business areas to gain knowledge, in a timely manner, on the levels of recommendation or detraction related to the services offered, by means of reviewing the opinion and perceived value by clients, with respect to the company's various business processes, so as to make strategic decisions that foster improvements, aimed at increasing said satisfaction.

Since 2021, we have been working to obtain the value of customer satisfaction at a corporate level. This has been done by including in all surveys three similar questions, which measure the level of recommendation, effort, and overall satisfaction. The purpose is to understand the perception of direct clients in relation to the service provided to generate strategies aimed at strengthening the sustainability of the business relationship.

**KONECTA Global SAT TTB: 89 %**

**NPS: 57.9 %**

**CES: 67.5 %**

*NPS (Net Promoter Score): indicator measuring satisfaction with regard to a product or service.*

*TTB (Top Two Box): Sum of the percentage of the two highest scores within the rating scale.*

*CES: Effort level*

### Complaints and grievances

Due to the nature of the services delivered, Konecta manages two types of complaints: those coming from end users –that may sometimes be unrelated to the service provided by Konecta–, and those from clients. The former are managed by the client and the latter by Konecta. In this case, the persons in charge of the service assess the incidence and proceed to solve it directly in the operation. The relevant claims are forwarded to the Quality area for the recording and monitoring of the implemented corrective actions.

In 2022, the Group did not receive any claims deemed significant, understanding as such those outside the daily operational activities that could entail significant consequences for the service – reputational, economic, or legal, among them–, or for the continuity of the Group's relationship with its clients.

# 3.7 MAIN FIGURES<sup>1</sup>

## Economic Dimension

**1 156 966**  
Total net Revenue (€ thousands)

**1 149 880**  
Economic value distributed (€ thousands)

**19 927**  
Income tax paid (€ thousands)

**2765**  
Grants and donations (€ thousands)

**370**  
Contributions to foundations and non-profit organizations (€ thousands)

<sup>1</sup>Data on Konecta's activity for the period 2022 are herein provided. The qualitative and quantitative information of COMDATA can be found in the corresponding Chapter of this report.

## Social Dimension

**81 178**  
Number of employees

**68.3 %**  
% of women in staff

**10 500 103**  
Hours of Training

## Environmental Dimension

**10 780.85**  
Emissions (tCO<sub>2</sub>)

**51 583 756.67**  
Power consumption (kWh)

**70.79**  
Hazardous Waste (t)

# 3.8 KONECTA SITES

<b>10</b> Countries	<b>84</b> Sites	
<b>81 178</b> Professionals	<b>63 440</b> Positions	
<b>ARGENTINA</b> 7 sites 8846 employees 3675 positions	<b>SPAIN</b> 33 sites 17 835 employees 15 699 positions	<b>PERU</b> 10 sites 16 342 employees 11 844 positions
<b>BRAZIL</b> 4 sites 7083 employees 5357 positions	<b>U.S.</b> 1 commercial office	<b>PORTUGAL</b> 1 site 783 employees 758 positions
<b>CHILE</b> 3 sites 2781 employees 2675 positions	<b>MOROCCO</b> 2 sites 441 employees 670 positions	
<b>COLOMBIA</b> 18 sites 22 978 employees 17 458 positions	<b>MEXICO</b> 6 sites 4089 employees 5304 positions	

# MATERIALITY

## 4.1 MATERIALITY ANALYSIS

In recent years, sustainability has become an increasingly relevant topic for companies around the world. Companies are progressively adopting sustainable practices that are respectful of the environment, and the society in which they operate, relying on a previous, exhaustive analysis of the possible impacts they may have on these areas.

With this in mind, Konecna has been conducting regular materiality studies since 2016, which have identified relevant issues for the Group and its stakeholders, that provide the basis for aligning its strategic sustainability objectives to the Principles of the Global Compact and Sustainable Development Goals outlined in the 2030 Agenda.

In 2022, Konecna delved deeper into the concept of double materiality, and incorporated in this year's non-financial sustainability report a new specific chapter that addresses this aspect closely, thus updating its materiality analysis with a strategic focus on risks and opportunities, linked to sustainability/ESG. This analysis establishes the basis on which the ESG priority focuses, as well as the main lines of action in terms of sustainability within the Group, following the guidelines established in the Global Reporting Initiative (GRI) for the preparation of this type of studies and its communication in this report.

The concept of double materiality refers to the evaluation of sustainability issues that are relevant to Konecna, considering both the financial aspects and the sustainable impacts on its management and decisions, as well as on the communication of information to stakeholders, combining:

**Impact materiality:** which studies and evaluates the issues that significantly affect the company's ability to contribute to sustainable development and its relationship with stakeholders. These topics include environmental, social, and corporate governance aspects, and refer to those that originate within Konecna itself, and have the ability to cause a positive or negative impact on the external environment thereof.

**Financial materiality:** which studies and evaluates the issues that significantly affect the financial situation of the company and the decision-making of shareholders, specifically, those issues that stem from the external environment of Konecna, and have a financial impact therein. These impacts can be considered as risks or opportunities for the Group.



## 4.2 ANALYSIS METHODOLOGY

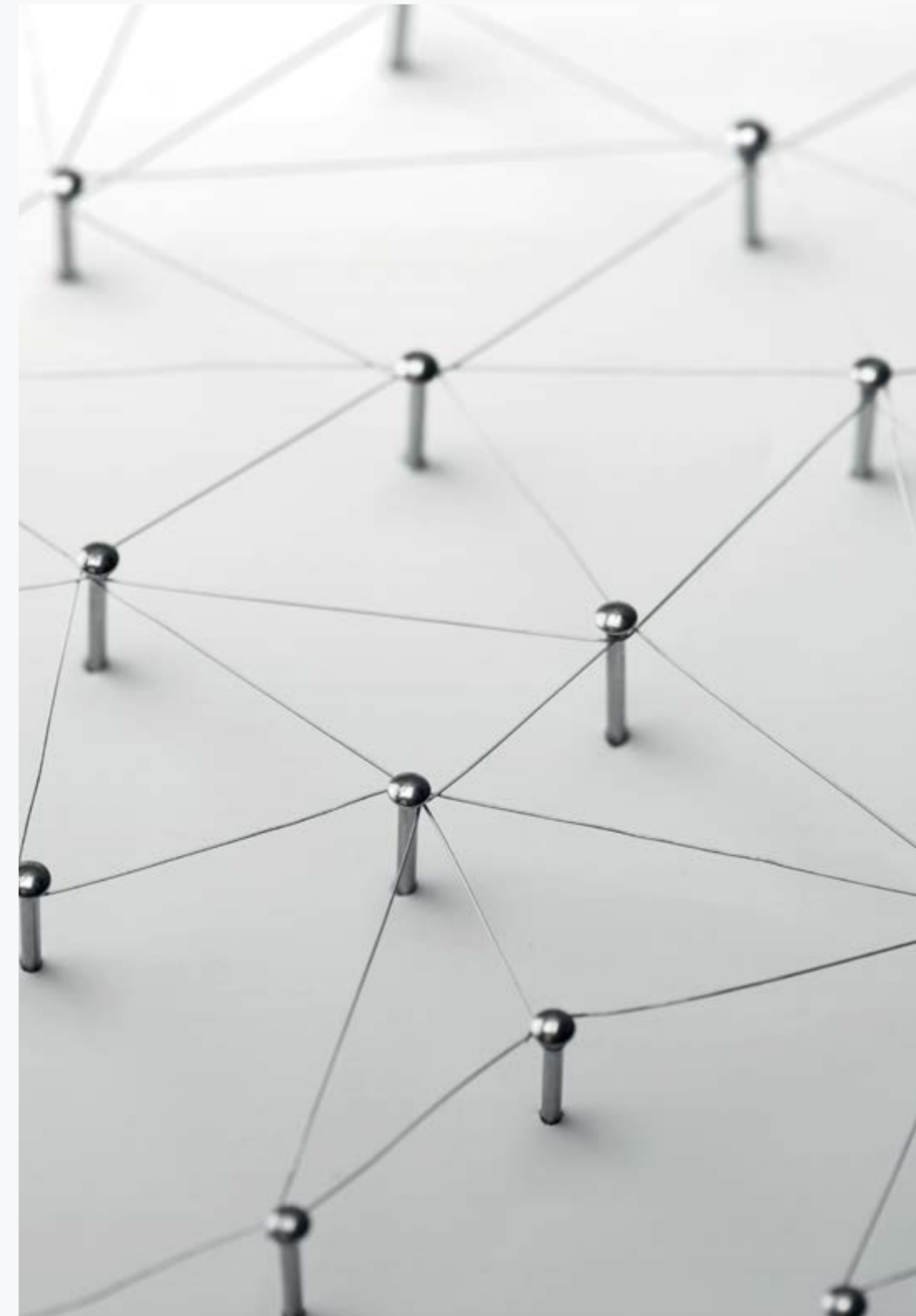
The double materiality approach tries to balance the economic and financial interests of the Group, with the social and environmental impacts that it produces or may produce on its environment. This methodology allows to identify, and prioritize the most important issues for the company and its stakeholders, and ensure that the most critical challenges are addressed effectively.

To conduct its double materiality analysis, Konecna followed the following process:

**Identification of material issues:** the relevant issues are identified from a financial and sustainable impact perspective, including the review of internal and external information, consultations with stakeholders, and the review of applicable regulations and norms.

**Materiality assessment:** here, we evaluate the importance and relevance of each topic identified as important to the company and its stakeholders. To that end, risks and opportunities, as well as the resulting impact assessment of each issue with respect to financial and impact materiality, are analysed.

**Double materiality matrix:** which includes the creation of a materiality matrix that classifies the identified topics according to their importance, financial relevance, and sustainable impact.



# 4.3 MATERIAL TOPICS

A process of internal and external analysis has been carried out to update the main material issues of the Group:

**EXTERNAL ANALYSIS**  
Which reviewed the main external issues that are affecting, or will affect, the industry in the future.

- Reporting standards and best market practices.
- Positioning and relevant topics in the industry.
- Main sustainability initiatives.
- Analysis of the media and regulatory context.
- Key issues in leading analysts and investors.
- Contractual requirements of clients, investors, and shareholders.

**INTERNAL ANALYSIS**  
Which utilized Konecta internal documentation for the definition of relevant topics.

- Konecta's internal policies.
- Corporate Responsibility and Sustainability Master Plan.
- 2021 materiality analysis.
- Risk Matrix.
- SWOT Analysis.
- Country regulations.

The issues identified were presented to the most relevant Konecta management areas to obtain a global vision, and conduct an internal evaluation thereof. In this phase, the operational, reputational, and internal management importance of each of the aspects identified has been assessed.

Finally, together with the comments and results obtained, the following final list of material topics was determined:

**GOVERNANCE DIMENSION**

- Corporate governance and risk management
- Ethics and regulatory compliance
- Information Security and confidentiality
- Economic growth and new markets
- Communication with Stakeholders

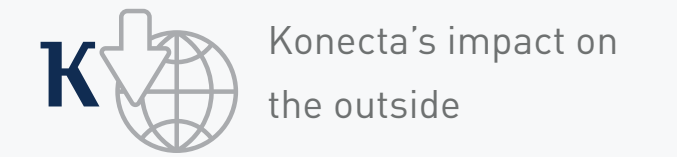
**ENVIRONMENTAL DIMENSION**

- Decarbonisation strategy
- Environmental management

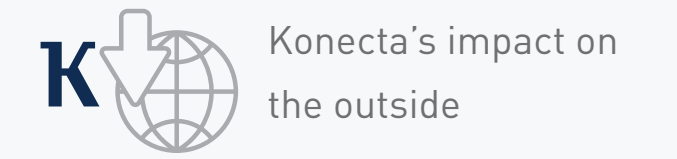
**SOCIAL DIMENSION**

- Occupational safety and health
- Attraction and retention of talent with quality employment and decent remuneration
- Equality, diversity, and Non-Discrimination
- Social commitment
- Quality service and customer satisfaction
- Supply chain

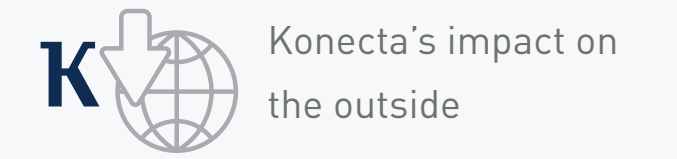
A detailed description by each material topic, Sustainable Development Goals (SDGs), and impacts is provided below. This last notion makes it possible to establish a link between financial materiality and impact materiality, provided that it has an impact from the outside to the inside of Konecna, or vice versa:



MATERIAL TOPIC	DESCRIPTION	SDGS	IMPACT	
<b>Corporate governance and risk management</b>	<p><b>Corporate Governance:</b> Set of rules, principles, and procedures that regulate the structure and operation of Konecna's governing bodies, as well as the decision-making process.</p> <p><b>Risk Management:</b> Identification, assessment, and management of the potential risks and opportunities to which the Group is exposed, establishing the controls and follow-up models for their monitoring. Likewise, said controls will be established for the control of all corporate information.</p>	16		
<b>Ethics and compliance</b>	Compliance with the national and international legislation in force in the countries in which the Group operates, as well as with the specific commitments voluntarily signed by the organisation. It also lays down guidelines to ensure ethical conduct in unregulated areas of the business.	8 & 16		
<b>Supply Chain</b>	Ensuring that Konecna's suppliers meet their commitments and expectations by raising awareness through the established ethical and environmental principles.	8, 12 & 17		
<b>Information Security and confidentiality</b>	Digitization entails a transformation of the business through which digital media are incorporated into the daily operations of Konecna. In this sense, and for the control and security of the stored data, the use of a set of control measures is required.	-		
<b>Economic growth, technological innovation, and new markets</b>	<p><b>Economic growth and new markets:</b> creating value, and ensuring maximum profitability for shareholders and investors. Likewise, Konecna seeks to position itself as one of the main actors in the industries in which it operates.</p>	8, 16 & 17		
	<p><b>Technological innovation:</b> improvement of operational processes through research, adaptation, and integration of technology to allow continuous improvement within Konecna, increasing the quality of the products offered, and customer satisfaction.</p>	9, 12 & 17		



MATERIAL TOPIC	DESCRIPTION	SDGS	IMPACT	
<b>Communication with Stakeholders</b>	As part of the commitment to transparency in management, information about Konecta is disclosed to stakeholders, in accessible, clear, and truthful conditions.	17		
<b>Occupational safety and health</b>	Implementation of the necessary measures to ensure the highest standards of health and safety at work. Maintaining a preventive approach, establishing commitments, allocating resources, and implementing measures and programmes aimed at the prevention and minimization of occupational risks, establishing protection measures that allow for the reduction of occupational accidents.	3 & 8		
<b>Attraction and retention of talent with quality employment and decent remuneration</b>	The complexity of talent retention in the industry makes it necessary to identify key profiles, and implement talent attraction and development plans that respond to the new needs of Konecta.	3, 4 & 8		
	The training of employees and the possibility of internal development not only offer a competitive advantage over other competitors, but also improve the quality of the service offered and increase the possibility of adapting the workforce to the new challenges that may arise (technological, etc.).			
	Establishment of measures within Konecta to improve the relationship with its employees in order to increase their satisfaction in the work environment.	3, 4 & 8		
<b>Equality, diversity, non-discrimination and human rights</b>	Promotion of a work environment based on equal opportunities and diversity in all areas of Konecta, from the selection processes of people to management and professional development programmes, applying fair and non-discriminatory criteria.	3, 4, 5, 8, 10, 16 & 17		
	Measures within the company that foster work-life balance with flexible hours, and working by objectives.			
	Protection, promotion and respect of Human Rights in the direct and indirect operations of Konecta, through the development of due diligence processes that allow to prevent and mitigate the associated risks and their follow-up.			



MATERIAL TOPIC	DESCRIPTION	SDGS	IMPACT	
<b>Social commitment</b>	Development of the actions necessary to generate a positive impact on the local communities in which the Group operates, whether associated with its operations, or with social action projects. To do this, it is essential to involve the community and boost the local business fabric, job creation, and social dialogue.	<b>2, 4, 8, 10 &amp; 17</b>		
<b>Quality service and clients satisfaction</b>	Studying, managing and responding to the expectations and needs of clients to provide a service whose key tenet is to offer the highest quality standards.	<b>3, 9 &amp; 12</b>		
<b>Decarbonisation strategy</b>	Combating climate change requires companies to transform their business model towards a low-carbon economy. The setting of decarbonisation targets for this purpose, as well as the use of renewable energies, are some examples of such good practices within the transformation process.	<b>6, 7, 9, 11 12, 13, 15 &amp; 17</b>		
<b>Environmental management</b>	Set of procedures and mechanisms that allow to determine and achieve the established environmental goals, in addition to complying with legal requirements. Environmental management systems are made up of an organisational structure, responsibilities, practices, procedures, processes, and resources.	<b>6, 7, 12, 13 14 &amp; 15</b>		

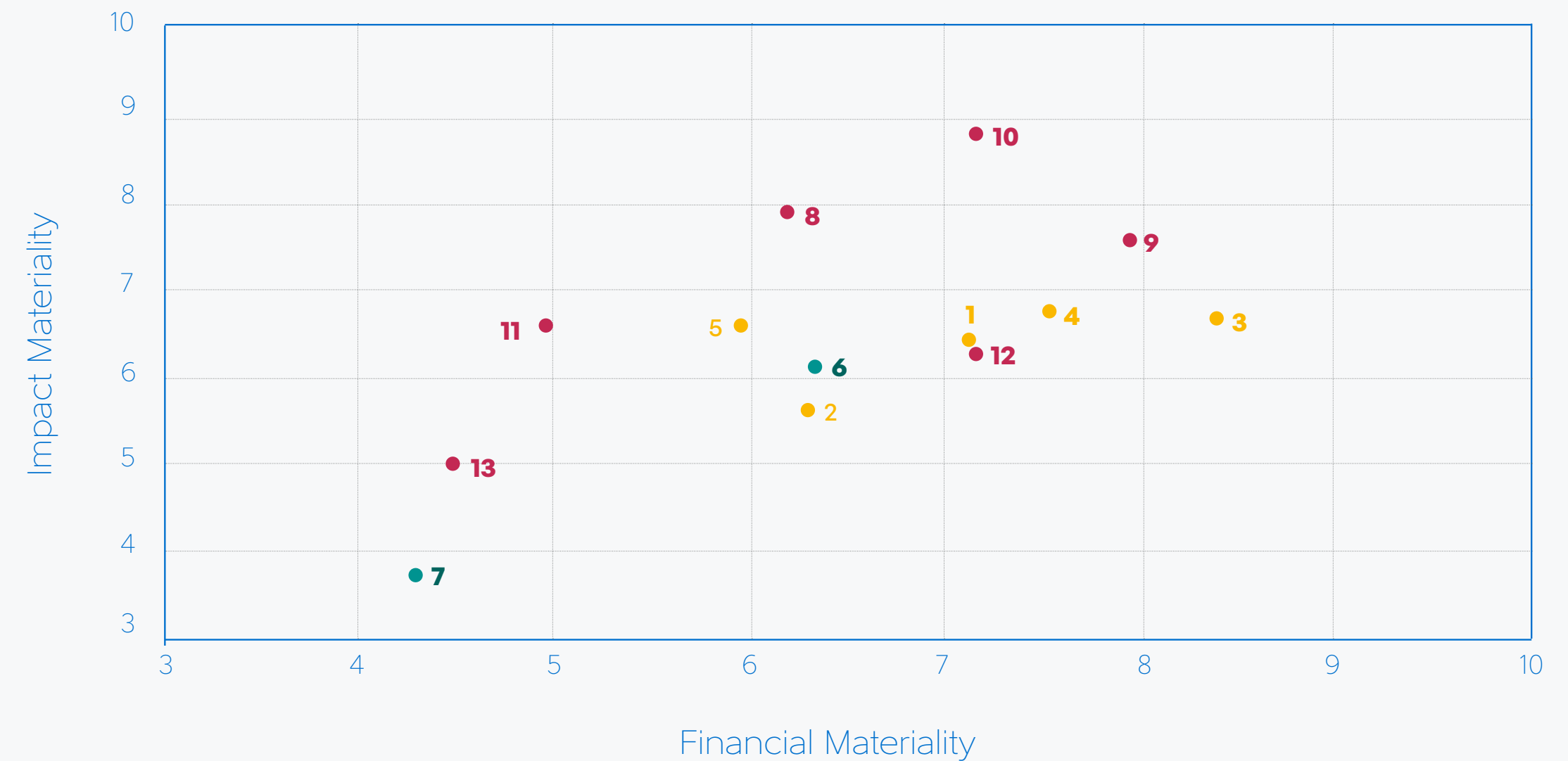
# 4.4 DOUBLE MATERIALITY MATRIX

To implement the double materiality approach, a dual materiality matrix is used as a tool that allows Konecna to identify and prioritize the most relevant issues for its sustainable performance and its impact on society, and the environment.

This matrix provides a systematic and structured view of the relative importance of the different topics, and their interrelation with the Group's objectives and strategies. With it, one can objectively assess the risks and opportunities that arise from environmental, social and governance impacts, as well as the financial aspects relevant to the company.

Through the double materiality matrix, Konecna shows its commitment to sustainability, and to developing an integrated, and balanced approach to managing its impacts and financial results.

The consideration of the internal and external issues identified in the materiality analysis made it possible to make a comparison between the internal and external importance for each of the material issues. In this sense, the results obtained are represented in the following materiality matrix:



### GOVERNANCE DIMENSION

1. Corporate governance and risk management
2. Ethics and regulatory compliance
3. Information Security and confidentiality
4. Economic growth, technological innovation, and new markets
5. Communication and transparency with stakeholders

### ENVIRONMENTAL DIMENSION

6. Decarbonisation strategy
7. Environmental management

### SOCIAL DIMENSION

8. Occupational safety and health
9. Attraction and retention of talent with quality employment and decent remuneration
10. Equality, diversity, non-discrimination and human rights
11. Social commitment
12. Quality service and customer satisfaction
13. Supply Chain

A person is seen from behind, working at a laptop. The laptop screen displays various financial charts, including a candlestick chart and a line graph. The background is a blurred office setting with a window showing a bright outdoor scene. The text 'GOOD GOVERNANCE' is overlaid on the right side of the image in a large, white, sans-serif font.

# GOOD GOVERNANCE

## 5.1 CORPORATE GOVERNANCE STRUCTURE

The main activity of Grupo Konectanet, S.L.U. and its subsidiaries is the outsourcing of customer relations and business process outsourcing (BPO) services under the Konecta brand (and from 25 October 2022, following the integration of this subgroup, also under the Comdata brand).

Grupo Konectanet, S.L.U. belongs to GMM Topco Conexión GMM Topco Conexión, S.L., a company that was acquired by KronosNet Topco, S.L. on 25 October 2022, as indicated above. On the same date, Grupo Konectanet, S.L.U. acquired 81.37 % of the share capital of Comdata, S.p.A. and 100 % of the share capital of Fenice, SAS (itself the holder of 18.63 % of the share capital of Comdata, S.p.A.).

KronosNet Topco, S.L. as of 25 October 2022, integrates the assets and business of Konecta and Comdata. The composition of the share capital of KronosNet Topco, S.L. is as follows:

**20.91 %** Apenet and managers

**79.09 %** CX LuxCo VIII S.a.r.l.

The company's shareholders appoint the members of Board of Directors, in proportion to their shareholding, and meet quarterly to discuss the progress of the company's affairs and foreseeable developments.

The main task of the Board is to define the strategic orientation of the Group, and ensure its implementation, in line with the interests of shareholders, taking into account the social, and environmental aspects of the business.

The Group has a Steering Committee which meets weekly to study, analyse, and assess the daily operations of the Group, its business plan, corporate development, the study of merger operations for the organic growth of Konecta, as well as any other matter relevant to the Society. It regularly reports to the Board on relevant issues affecting the organisation.



## BOARD OF DIRECTORS

<b>José M<sup>a</sup> Pacheco Guardiola</b>	President
<b>Jesús Vidal Barrio Rivas</b>	Chief Executive Officer
<b>Jaime Chocrón Israel</b>	Vice-President
<b>Ignacio Hornedo Villalba</b>	Secretary of the Board, non-director
<b>Massimo Canturi</b>	Member
<b>Hadj Djemai</b>	Member

## EXECUTIVE COMMITTEES

Executive Committee

Audit Committee

## STEERING COMMITTEE

<b>José M<sup>a</sup> Pacheco Guardiola</b>	President
<b>Jesús Vidal Barrio Rivas</b>	Chief Executive Officer
<b>Rosa Queipo de Llano Argote</b>	Secretary General / Chief Legal, Compliance and Sustainability Officer
<b>Mónica Serrano Ceballos</b>	Chief Financial Officer
<b>Enrique García Gullón</b>	CEO EMEA and Digital Marketing Director
<b>Mariano Castaños Zemborain</b>	CEO Americas
<b>Ramón Ros Bigeriego</b>	Strategy and Business Development Director
<b>Antonio Santocildes Castañón</b>	HR and General Services Director
<b>Jorge del Río Regidor</b>	IT Director

## CORPORATE COMMITTEES

HR Committee

Operations Committee

Expenditure and Investment Committee

Recovery Committee

Technology and General Services Committee

EMEA Business Committee

Americas Business Committee

Quality and Environment Committee

Corporate Responsibility and Sustainability Committee

The governing body of Grupo Konectanet, S.L.U. is the Board of Directors.

## 5.2 COMPLIANCE PROGRAMME

**K**onecta is firmly committed to acting in accordance with the values and ethical standards that make up its ethical-business culture.

To do so, the Company relies on elements that allow a detailed analysis of the regulatory risks that could potentially materialize in its different directorates, departments, and business areas, compiling the procedures and controls that currently exist for their effective prevention and mitigation.

The Compliance and Prevention of Criminal Risks Model, defined in accordance with the provisions of the applicable criminal regulations, and in line with its ethical culture, is integrated into the Compliance Programme developed and implemented by Konecta.

In addition, throughout 2022, Konecta has continued to work on the improvement of this Programme with the publication of policies on Human Rights, Finance, Compliance and Prevention of Criminal Risks, in addition to the existing Codes of Ethics, and the rest of the policies successfully updated and approved in December 2022 by the Board of Directors of KronosNet Topco, S.L. (as ultimate parent company of Grupo Konectanet, S.L.U.), incorporating all Comdata companies into its scope.

The content of the Compliance Programme is described below:

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### Code of Ethics

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### Code of Ethics for Suppliers

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### HR Framework Policy

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Equal Opportunities Policy

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Occupational Health and Safety Policy

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Selection and Recruitment Policy

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Diversity Policy

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### Human Rights Policy

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### Criminal Risk Prevention Policy

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### Compliance Policy

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### Policy against Corruption and Money Laundering

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### Tax Policy

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### Financial Policy

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### Privacy and Confidentiality Policy Framework Policy

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Security and Cybersecurity Policy for Information Systems

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### Quality Policy

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### Responsible Procurement Policy

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### Environmental Policy

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### Corporate Responsibility and Sustainability Policy

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### Digital Disconnection Protocol

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The rapid growth of the organisation has made it necessary to incorporate digital tools for the management and control of the Compliance Programme, which will expand its scope to all Group companies, and implement the model globally.

Likewise, the Awareness and Training Plan remained a priority during 2022; and training was delivered to all employees on ethics, regulatory compliance, data protection, information security, human rights, money laundering, etc.

MORE THAN 97 000 HOURS OF TRAINING ON ETHICS, COMPLIANCE, DATA PROTECTION, INFORMATION SECURITY, HUMAN RIGHTS, ETC.

The Group has the following certifications related to aspects related to this dimension:

- **ISO 22301** - Business Continuity Management System (Spain).

- **ISO 27001** - Information Security System (Colombia, Spain, Morocco, Peru, and Portugal).

- **ISO/IEC 31001** - Risk Management System (Mexico).

- **ISO 37001** - Anti-Bribery Management System (Mexico).

- **ENS-2022/0037** - Compliance with the National Security Scheme (Spain, Morocco, and Portugal).

- **PCI-DSS** - Payment Card Industry Data Security Standard (Brazil, Spain, and Mexico).

- **PROBARE** Seal of Ethics (Brazil).

## 5.3 WHISTLEBLOWING CHANNEL

In line with the provisions of Directive (EU) 2019/1937, on the protection of persons who report breaches, Konecta is working on the continuous improvement of its existing communication channels to this end to guarantee the rights of whistleblowers, and provide global coverage to the system at the corporate level.

In this sense, work has been underway since the end of 2022 to implement a single corporate channel for all geographies that is expected to be deployed in 2023.

### MONEY LAUNDERING

**Despite not being legally bound to Law 10/2010, of April 28, on the prevention of money laundering and terrorist financing, Konecta has adopted internal measures in financial management to ensure the maximum correction of all the financial transactions carried out by the company.**

IN 2023, THE COMPLIANCE PROGRAM IS PLANNED TO BE TRANSFERRED TO ALL THE COMPANIES IN THE GROUP.

MORE THAN 1700 HOURS OF TRAINING ON MONEY LAUNDERING.

## 5.4 TAX POLICY

**K**onecta has a public Tax Policy, ratified in December 2022, by the Board of Administration applicable to all companies and employees of the Group. This policy establishes the responsibility of the Finance Department to ensure compliance with tax obligations, following good tax practices, and fulfilling all taxes deemed payable, in accordance with the legal system in force.

Our relations with the tax authorities of the countries where Konecta is present are based on the principles of transparency, loyalty, cooperation, good faith, and mutual trust.

To this end, Konecta makes use of cooperative tax compliance mechanisms with tax authorities.

# 5.5 RISK MANAGEMENT

**K**onecta's risk management is based on its Compliance Programme, through which we have identified situations with potential critical impact to which the Company Group processes are exposed, and which are essential to making decisions.

To define risks, we took into account the context analysis, the updated materiality analysis under the double impact criteria, the results of audits, the analysis of processes, the criteria of ISO 31 001, the regulatory framework (both European and from the countries in which it has a presence), the activity of the Group, and the expectations of its stakeholders.

In this area, Konecta holds the Business Continuity certification in Spain, according to ISO 22 301, and the Risk Management certification according to ISO/IEC 31 001 in Mexico.

A new tool for risk assessment and controls was implemented in 2022. This tool also incorporates, in a single system, the indicators for the internal monitoring of non-financial information, making it accessible to all divisions of the company for data collection purposes. This facilitates decision-making and rapid identification, which are relevant aspects that could affect the quality, and reliability of the data.

The tool allows to classify the risks according to their level of criticality, availability of controls, and residual risk. We are currently working on establishing controls for all risks, prioritizing those that are at medium, or high levels.

The main risks identified are the following:

Strategic risks
Risks associated with operating in different countries (e.g. regulatory, political, economic changes).
High competitiveness of the market.
Changes in industry trends towards the delivery of CRM and BPO services.
Changes in the regulation of labor relations. Effect of labour disputes over the business.
Compliance and regulatory risks
Regulatory changes in the markets and sectors of the Group.
Regulatory non-compliance on data protection and privacy.
Failure to comply with the policies against corruption and bribery, and money laundering.
Non-compliance with labour and tax laws and obligations.
Financial risks
Liquidity strains on the economy.
Risk of change.
Expansion of the Company into unstable markets.
Operating risks due to the changing situation or appearance of unforeseen events (Covid-19).
Increase in costs

IT risks
Technology obsolescence;
Cyberattacks and information security
Dependence on third parties for technology and telecommunications services.
Ability to invest and implement new technologies.
Operational risks
Consumer trend towards new models of digital and self-service channels.
Increasingly demanding clients who expect higher added value.
Client dissatisfaction.
System failures.
Attraction and retention of qualified profiles to support our operations.
Reputational risks
Loss of reputation, image, and brand value
Loss of trust as employer.
Insufficient effectiveness and quality in the management and resolution of complaints and claims.
Deficiencies in communication.
Sustainability risks
Irrational use of natural resources and energy.
Poor waste management.
Lack of training and awareness among staff in the area of sustainability.

## 5.6 SUPPLY CHAIN

In order to increase efficiency, the procurement strategy of the Group is managed through a Procurement Portal, a corporate tool that promotes the standardization of purchasing procedures in all of the countries in which it is present, with sufficient flexibility to ensure support for the Group's operations, as well as the incorporation of best practices to adapt to the changing requirements of the new times.

This tool includes both the specific approval and contracting procedure, and the evaluation of active suppliers throughout the year.

The general conditions of the Procurement Portal include, among its different clauses, the monitoring of the laws and regulations in force applicable in each of the countries; the support and respect of human rights; the obligation to comply with the legal provisions applicable to employees, the protection of the environment, and safety at work, and to adopt the necessary measures to reduce the harmful effects on people and the environment in their activities.

THIS PROCESS IS MONITORED BY A CENTRALIZED PROCUREMENT COMMITTEE, RESPONSIBLE FOR APPROVING THE ACQUISITIONS OF THE GROUP WORLDWIDE.

Likewise, Suppliers must express their acceptance of the Supplier Code of Ethics, and declare that they are a committed entity subject to the 10 Principles of the United Nations Global Compact.

In March 2022, changes made to the approval system of the Procurement Portal were shared with suppliers. In order to comply with the requirements established in the Group's corporate policies, the Compliance Programme, and the strategies as a responsible company, suppliers were invited to renew their registration in said tool, accessing the new criteria incorporated in the approval and evaluation process, based on their criticality for the business, and parameters linked to the continuity of production, environmental protection, prevention of occupational risks, data protection, information security, and corporate responsibility.

These criteria are initially applicable to Spain. The rest of countries will be gradually incorporated.

Konecta mainly engages local suppliers, who represent more than 81 % of the total spending in its cost structure worldwide.

Such expenses focus on office leases, cleaning services, maintenance of facilities, equipment, supplies, and communications that are exclusively local in each country.

ACTIVE SUPPLIERS ARE ASSESSED ANNUALLY AND MUST OBTAIN A MINIMUM SCORE TO WORK WITH KONECTA. IN 2022, 820 ASSESSMENTS WERE CONDUCTED FOR THE 2120 APPROVED AND ACTIVE SUPPLIERS THROUGHOUT THE YEAR (63.3 %).

COMMITMENT TO UNIVERSAL HUMAN RIGHTS

**Grupo Konecta is committed to respecting human rights enshrined in the Universal Declaration of Human Rights, and the Guiding Principles of the Global Compact of the United Nations, to which Konecta is adhered since 2004, as well as in the applicable local laws of each country where it operates.**

The company contemplates the following fundamental principles in its corporate policies, which are also applicable to its supply chain through the monitoring mechanisms of suppliers, and contractual requirements:

AT THE BEGINNING OF 2022, THE BOARD OF DIRECTORS APPROVED THE GROUP'S HUMAN RIGHTS POLICY WHICH, SPECIFICALLY, BRINGS TOGETHER THESE PRINCIPLES, REFLECTING ITS COMMITMENT IN THIS AREA.

**Preventing discriminatory practices**

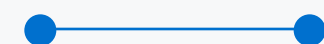


**Rejecting Forced and Child Labor**

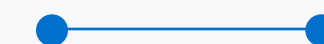


**Offering decent employment**

**Protecting human health**



**Facilitating collective negotiation and freedom of association**



**Promoting a culture of respect for Human Rights, and creating awareness in this field among the staff**

## 5.7 INFORMATION SECURITY

Information security is a vital element for Konecta, which is why, in 2021, a decision to create the global security team was made.

The certification in the ISO 27 001 standard has expanded its scope, and already covers Spain, Portugal and Morocco, in addition to the independent systems of Peru, and Colombia. This certification adds to the one that Spain, Portugal, and Morocco have under ENS -2022/0037, National Security Scheme.

A security strategy with global functions has been developed according to the following scheme:



### KONECTA'S CYBERSECURITY STRATEGY

#### WHITE TEAM (GOVERNMENT)

Strategy  
Prioritisation  
Resources

#### BLUE TEAM (CYBERDEFENSE)

Monitoring

#### YELLOW TEAM (ARCHITECTURE)

Model architecture

#### COMPLIANCE

Regulatory Management  
Processes and Procedures  
Compliance  
Risk management  
Business continuity

#### RED TEAM (ATTACK)

Penetration tests  
Non-scheduled intrusions

## 5.8 PROTECTION OF PERSONAL DATA

**K**onecta is committed to the protection of the personal data of its clients, employees and suppliers, and sees confidentiality as a tool for managing its business competitiveness.

In this vein, it has the Privacy and Confidentiality Framework Policy which aims to establish and disseminate Konecta's basic and general rules on the protection of personal data, ensuring, in any case, strict compliance with the applicable legislation. In this regard, each country is required to comply with the maximum levels of European legislation, even when local regulation is laxer.

In 2022, we worked on the integration of new companies in order to analyse the privacy policies that may exist in the different regions, to standardize texts, and follow the same criteria when collecting data, providing information to those affected, data custody, etc.

Konecta has a corporate Data Protection Officer (DPO), in addition to those with local responsibilities in the European countries that require appointing one.

IN 2022, NO INCIDENTS RELATED TO PRIVACY OR LOSS OF PERSONAL DATA WERE REPORTED TO THE RELEVANT AUTHORITY.



WITH THE IMPLEMENTATION OF THE PAM TOOL (COMPREHENSIVE CYBERSECURITY STRATEGY), KONECTA CONTROLS PRIVILEGED ACCESS, AND PREVENTS EXTERNAL OR INTERNAL ATTACKERS FROM TAKING CONTROL OF THE GROUP'S PLATFORMS.

This cybersecurity strategy includes different mechanisms aimed at the detection of alerts and response to cyberthreats:

**Tracking of cyber-information available on the web** (dark webs, deep webs) about the company and possible campaigns.

**Vulnerability Assessment Team:** routine service that verifies the risk status of IT assets.

**IT asset audits:** simulating attacks by hackers to identify vulnerabilities.

**Cybersecurity operational centers:** 24/7 control and monitoring systems to prevent and mitigate threats and incidents.

**IT Compliance Team:** to ensure security regulations.

Six events were categorized as critical incidents in 2022, two of which were classified and managed as security incidents. In both cases, the cyberdefense team detected, controlled, and eradicated the threat effectively with limited impact on the service.





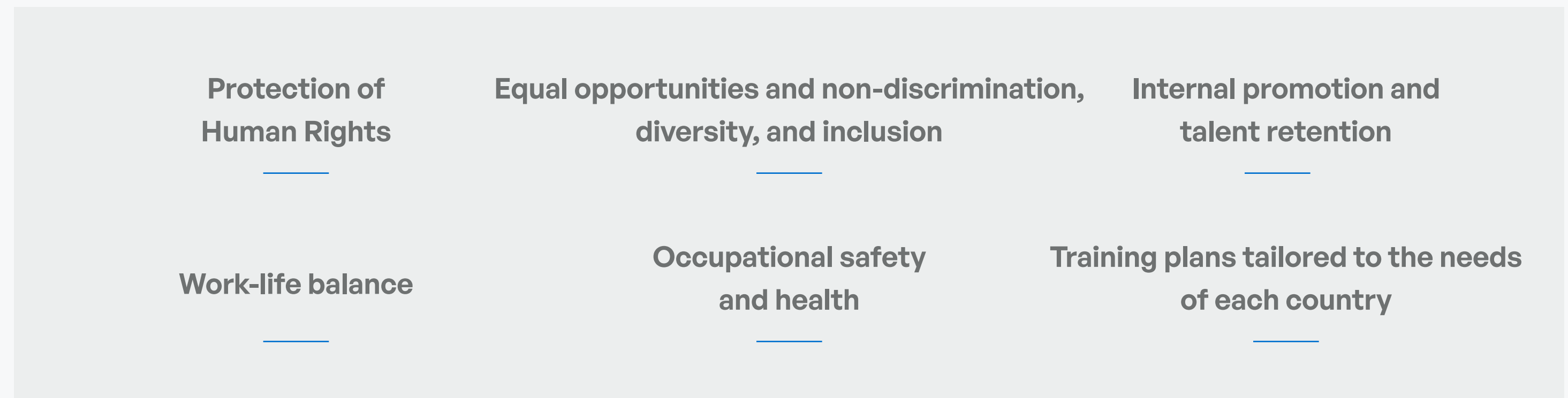
# COMMITMENT TO OUR EMPLOYEES

## 6.1 OUR HUMAN CAPITAL: WE LISTEN TO UNDERSTAND THEIR NEEDS

People are key to the achievement of the Group's objectives, and each play a fundamental role in their field of action for the entire company: supporting the business of client companies, acting as brand ambassadors, and offering the best experience to end users.

Konecna relies on the ability and experience of its teams to achieve this purpose, and provides them with the necessary means for the development of their activity, from a safe and healthy work environment, a challenging work environment and training programmes that allow them to acquire knowledge, and grow both personally and professionally.

Thus, talent management is based on specific policies and programmes established in the framework of principles of action around which the Group's labour relations are developed, and which contribute to expanding its business culture in the countries in which it operates.



**After the last inorganic growth operations, the Group is carrying out a review of the organizational structure of the Human Resources area in Latam, to identify best practices and synergies, which allow greater standardization, adapting talent management to the needs of the new times, and generating greater efficiencies and synergies along the way.**

**Based on a flexible model that relies on general corporate alignments, offering each country sufficient autonomy for the efficient management of its human resources.**

**The ultimate goal is to create a work environment that encourages the development of its professionals, while ensuring the competitiveness and sustainability of the company in the short, medium, and long term.**

## 6.2 EMPOWERING TALENT, TOWARDS AN INCLUSIVE CULTURE

The challenge, with a multicultural and multigenerational workforce of more than 80 000 professionals, lies in the ability to attract the best talent and retain it, in an industry in which the human team makes the competitive difference between companies.

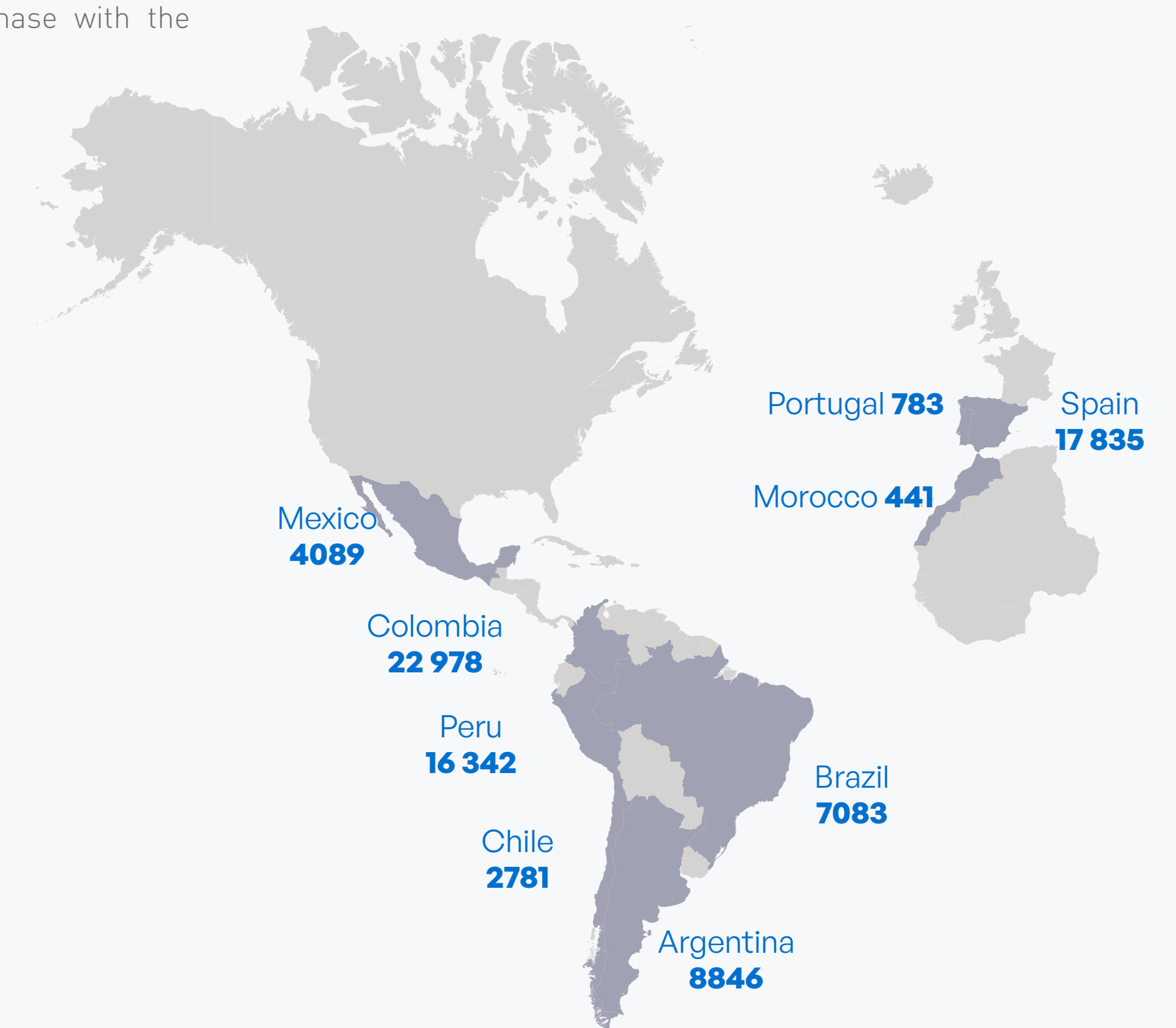
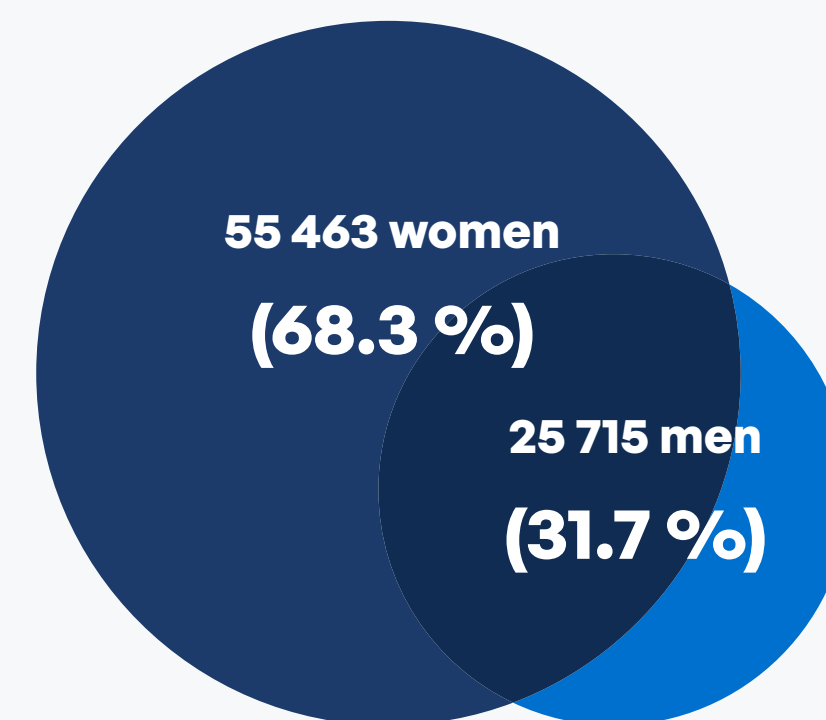
With 68.3 % of women in the workforce, 51.3 % of its professionals under the age of 30, and 6.9 % over the age of 50, Konecta's work environment reflects very closely the reality of the society in which it is framed, and its potential by combining experience, different approaches to current challenges and opportunities, and capabilities to take advantage of them, providing value to the organisation and, therefore, to clients and end users.

As part of these efforts, **Talento K** continues to work as an employer brand differential that enhances the pride of belonging, and the identity of employees with the Group.

In this sense, in 2022, Konecta's strategy focused on improving the experience of employees at all stages of their journey in the organisation, from the moment they submit their applications as candidates until their departure, for one reason or another.

The purpose is to make the recruitment and selection process as friendly as possible from the onset: it is both automated and digital, and supports employees from the first contact phase with the organisation.

IN 2022, 81 178 PROFESSIONALS





Under this umbrella, the Operations area in Spain, is currently developing an improved employee experience with the following initiatives:

- Having a good internal referral program.
- Facilitating the recruitment process through digital communication channels.
- Encouraging the pre-onboarding of candidates in a collaborative environment with the leaders of the operation.
- Maintaining a good proactive relationship with candidates who have been dropped in previous selection processes, but have future potential.
- Standardized communication and follow-up models to ensure the progress of the candidates best aligned with the abilities and skills required for each position.

On the other hand, throughout the year, monthly committees focused on defining strategies and sharing best practices were held to analyse the progress of each country in different areas of talent management, and identify significant projects developed locally subject to being scaled to other geographies in which they are estimated to provide value, thus supporting the implementation process.

The **Proyecto Impulsa** was born as a result of these meetings, focused on measuring the degree of development of the Human Resources area in each country, starting from the different denomination of the area to the identification of the local priorities: in activities of a purely administrative nature, or in matters of culture and leadership, for example.

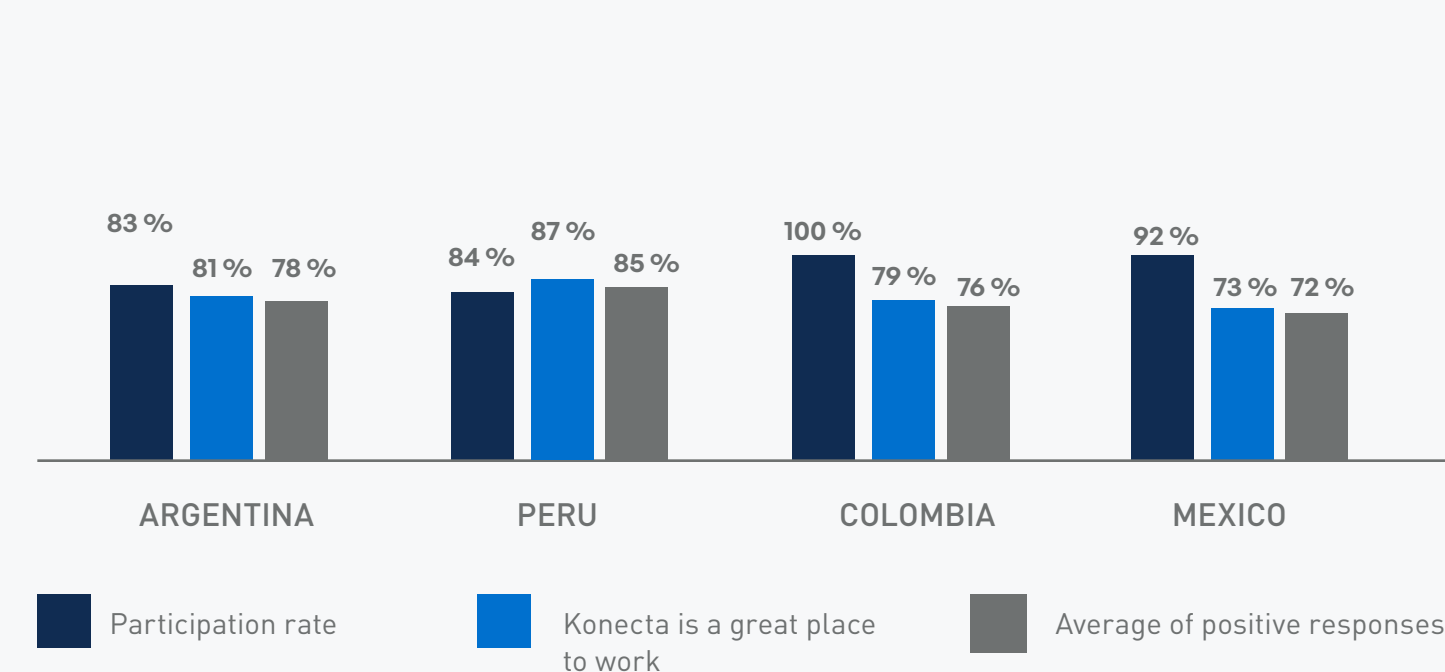
In view of the results obtained, and through a collaborative project, we encourage the most advanced geographies to support other countries that express a need for growth, or reinforcement in any of these areas.

## 6.3 COMMITMENT FROM OUR TEAMS

**G**reat Place to Work is another excellent example of the results of that methodology. Based on Peru's expertise, with a highly successful track record with this certification since 2019 in different categories, especially those linked to diversity, we exported their know-how to the rest of the countries, through a working group that allowed extending this certification to Argentina, Colombia, Mexico, as well as its renewal in Peru in 2022.

In the rest of countries, with the exception of Chile, work climate surveys were carried out with positive results for the organisation, not only in terms of the levels of satisfaction and recommendation achieved, but also of the window of opportunity presented by the comments of the collaborators to introduce improvements in talent management.

GREAT PLACE TO WORK RESULTS FOR 2022



Likewise, in a process of continuous learning and improvement based on proven programmes that adapt to the Group's operational needs in each country and local environment, initiatives continue to be added to measure and improve the working environment, to establish professional development plans, and benefits to retain its staff.

This is what has led to the development of **Hi Work** in Argentina, a tool for internal use, and part of the solutions offered by Konecta in that country that, based on the combination of employee experience and people analytics allows to measure, in real time, the happiness index of the collaborators of an organisation, obtain quick conclusions, and, thus adopt reinforcing or corrective measures to improve their experience in the workplace.

When collaborators connect to the computer, they are asked to identify their mood using a graphic image and, depending on their choice, additional information may be requested. This anonymous information is processed as a whole and, depending on the results, cases may be identified based on what happened on the day that can lead to the satisfaction or dissatisfaction of a high percentage of the workforce. The results measure the effect of different decisions at a global level.

**51.9 %**

of respondents would recommend working at Konecta

**73.75 %**

of respondents are satisfied with their work environment

**73.69 %**

of respondents are proud to work at Konecta

## 6.4 DEVELOPMENT OF STRATEGIC SKILLS

To ensure that the staff of the organisation has the necessary skills and abilities for the development of their functions, Konecta has local training plans, adapted to the needs of the professional teams in each country, focusing on on-the-job training, and the development of the necessary strategic, business, and individual skills, according to the requirements of the activity conducted.

DIDACTIK! IS A FUNDAMENTAL TOOL FOR THE DEVELOPMENT OF TRAINING PLANS.

### DIDACTIK! 360° LEARNING EXPERIENCE

**Didactik is the corporate e-learning platform, used across the Group for trainings that may be delivered through virtual channels. This project shows Konecta's commitment to the digitization and professionalization of online training, leveraging KonectaCloud's inertia, and Konecta's global transformation.**

Within the framework of this strategy, in addition to the deployment of a single platform at a global level, a corporate support structure, aimed at standardizing good practices and the quality of training has also been established. It is also an excellent channel to generate brand culture, reinforcing the sense of pride of belonging.

This platform accompanies workers from their initial training to the cross-sectional or specific ones they receive throughout their career. It is currently used in all Konecta countries, and will be progressively extended to the rest of Comdata's geographies in the coming years.

**+ 105 000**  
Active users

**+ 7500**  
Training courses

To do this, training programmes are offered from the first day of work; new employees receive guidance on the company's culture, procedures, systems, and tools that will be used in their daily work.

In the field of development, Konecta has launched programmes that support, on the one hand, the performance of their activity and, on the other hand, their professional and personal growth.

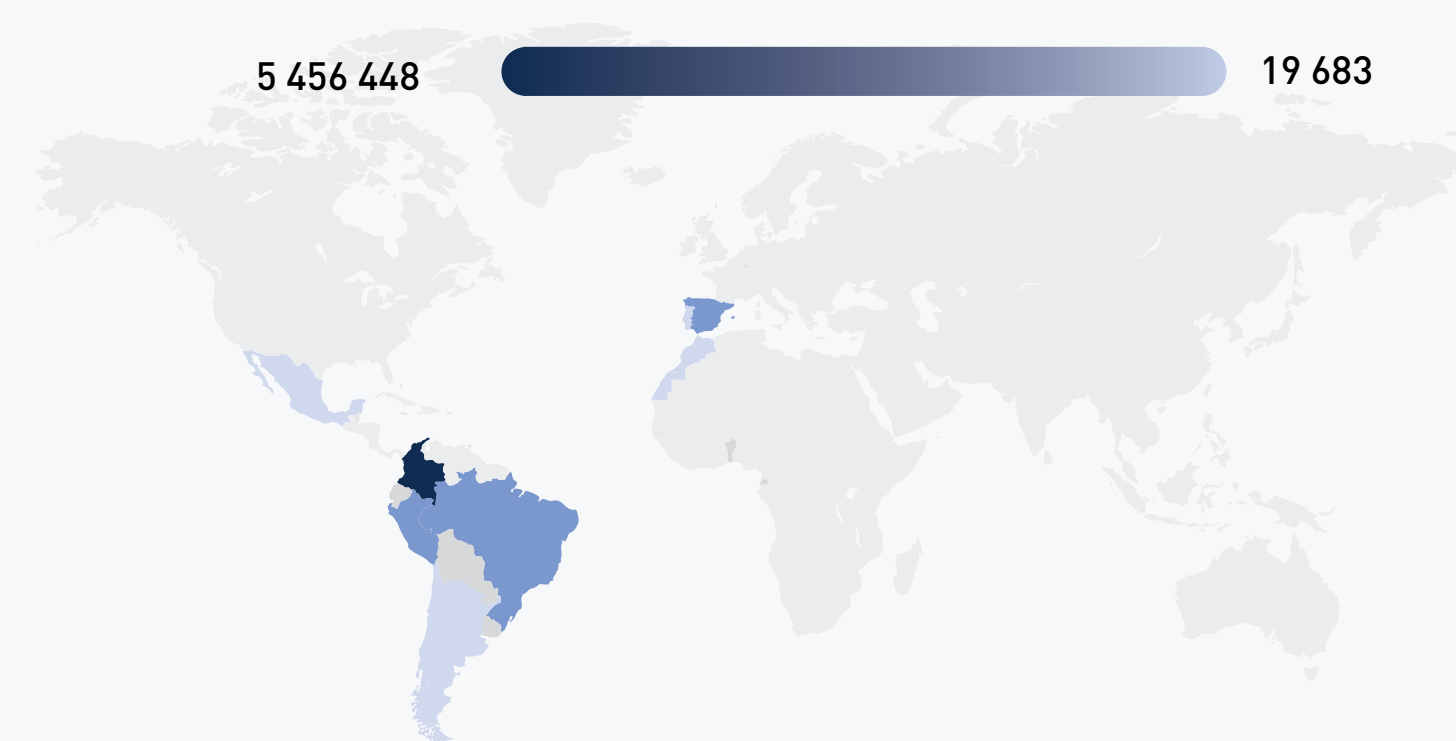
Likewise, we continue to work on programmes aimed at strengthening leadership through specialized training, which is developed locally according to the needs identified in each country: Universidad Konecta, Rutas K, Talento K, Academia de líderes, among others. They are aimed at strengthening the knowledge of professionals in leadership positions, or teams under their management, and empowering those whose development prospects in the company are aimed at undertaking responsibilities of this nature.

The **Top Talent** project is found within this framework. It is a programme for high-potential and performance professionals: influential leaders who build healthy relationships, with the ability to direct their talent, and that of their teams to the achievement of goals, aligned with the Group's strategies, a learning-prone attitude, and the generation of ideas.

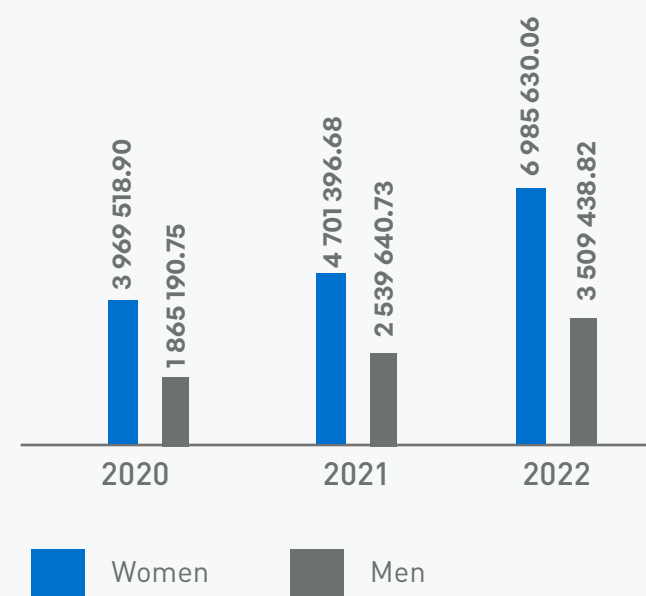
Developed and implemented in Latam, the next step is to grow even further in the region, and build on the experience and lessons learned to expand it globally.

<sup>2</sup>Whether through the identification of a talent pool for strategic positions or internal recruitment programmes, the Group shows a strategic vision in the search and maintenance of its best professionals, with the commitment to provide them with opportunities for growth, both horizontally and vertically. This is also the case to ensure that the positions of responsibility of the Company come from internal promotions.

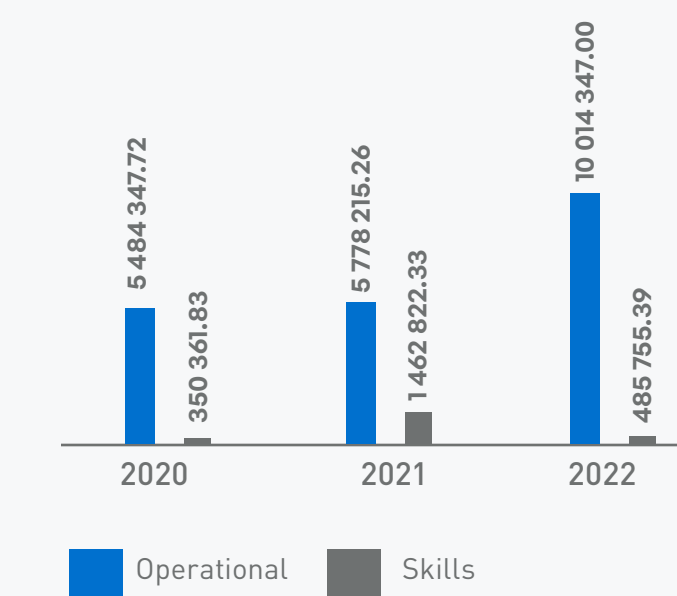
TRAINING HOURS BY COUNTRY



TRAINING HOURS BY GENDER



TRAINING HOURS BY TYPOLOGY



<sup>2</sup> The graphs relating to staff training hours show a difference of 5034 hours between the distribution by gender and by type. This difference corresponds to employees who received some training during the reported year and did not indicate their gender when registering.

In 2022, more than 10.5 million hours of training were delivered to staff across all geographies, organised in operational and skills training programmes. Of these, more than 176 000 hours were aimed at promoting the digital transformation of professionals, as well as promoting ethical behaviours (data protection, information security, and money laundering), raising awareness among employees to create a diverse and responsible culture (respect to human rights, equality, and non-discrimination, disability, prevention of gender-based violence, and harassment behaviours), as well as co-responsibility

for a safe and healthy work environment. Environmental protection and climate change were also included in this year's training offer.

With regard to the performance of its employees, the organisation has various evaluation tools available in different countries.

**Argentina:** Competency-based Mate tool with a semi-annual assessment. More than 7852 assessments conducted in 2022.

**Colombia:** Measurement of performance evaluation for structure staff. The results were presented to each business area, and plans will be established in 2023.

**Mexico:** Implementation of a Skills-based Performance Assessment for Leaders throughout 2022. This evaluation was carried out through a platform that assessed: Leadership, Communication, Adaptability, Creativity and Innovation, Development of Others, Planning and Teamwork.

## 6.5 WELL-BEING AND WORK-LIFE BALANCE, A HEALTHY COMPROMISE

The Group develops actions deemed effective for improving the work experience of its employees, combined with work/life balance and labour flexibility measures, while identifying new opportunities to generate engagement, and focusing efforts toward proactive, employee-centred solutions.

- Achieving greater commitment to project objectives by the staff.
- The reduction of absenteeism and work leaves.
- The improvement of the work-life balance for employees.

### MAIN WORK-LIFE BALANCE MEASURES

Parental leave for maternity/paternity
Reduction of working hours or leave for child care
Nursing leaves
Priority choice in holidays for parents
Flexible schedules
Variety of shifts
Possibility of working remotely*

\*To the extent that the size and service needs allow.

THE GROUP HAS A CORPORATE DIGITAL DISCONNECTION PROTOCOL.

Other benefits developed locally, according to the habits and the organisational culture of each country, allow the Group to be closer to its professionals. They include seniority-based recognitions, observing local holidays, discounts, transport and food vouchers, flexible schedules, advances, leisure and sports options, benefits for pregnant women, and baby kits.

The working hours for Konecta employees, as well as their flexibility, vary depending on the project or department to which they belong. More than 89 % of the Group's professionals belong to the professional category of telemarketers, with continuous working days distributed in rotating shifts, which usually offer greater options to be combined with other activities, such as studies, and which avoid making two trips to the workplace.



## 6.6 EQUALITY AND DIVERSITY: A MULTICULTURAL, MULTIGENERATIONAL AND INCLUSIVE TEAM

**K**onecta guarantees equal opportunities and non-discrimination in its selection and recruitment processes, specially designed to incorporate the profiles that the company requires, regardless of their gender, sexual orientation, ethnicity, age, disability, or ways of thinking, among others.

On the contrary, these processes seek to actively promote diversity, through the expansion of recruitment networks that allow reaching a wide range of candidates, incorporating the signing of agreements with public and private entities to promote the inclusion of disadvantaged people, or with greater difficulties to enter into employment.

These principles are set out in the Group's Code of Ethics, the Human Resources Framework Policy, and the specific policies on Diversity, Equality and Human Rights, as well as in the equality plans of those countries that have one –Spain and Peru–, which also have specific mechanisms to channel communications related to issues of equality and prevention of gender-based violence, respectively.

Furthermore, Konecta has procedures and initiatives aimed at promoting an inclusive, and respectful work environment such as:

- Protocols to prevent violence and sexual harassment.
- Training and communication / awareness campaigns.
- Inclusion in the workplace: An inclusive and respectful work environment is encouraged, with initiatives aimed at the standardized incorporation of vulnerable groups.

AT THE END OF 2022, 68.3 % OF KONECTA'S WORKFORCE WORLDWIDE WAS MADE UP OF WOMEN (DATA EXCLUDING COMDATA GROUP).



**Konecta contributes to the elimination of all forms of discrimination against women and the promotion of gender equality through equality plans, training, and partnerships to support women in vulnerable situations.**

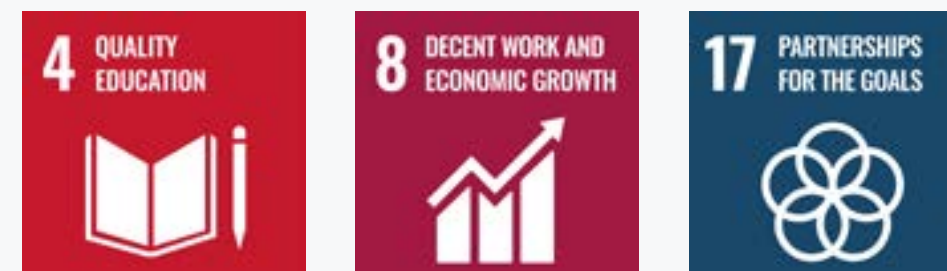
Similarly, in 2022, Peru maintained its successful programmes, "Life", "Basta Ya" and "Ellos", with the aim of encouraging positive actions in favour of equality of women and men within the company.

## 6.7 INCLUSION OF DISADVANTAGED GROUPS

Whether through direct incorporation via the formal selection and recruitment procedure, or through the promotion of training and support programmes to improve the employability of vulnerable groups, the Group's commitment is to create spaces to facilitate access to the labour market on equal terms.

To achieve this goal, all Konecta departments engage in its progressive transformation toward an increasingly inclusive organisation in all areas: culture, policies and practices, as well as partnerships with various public sector entities, and civil society to expand its support network in recruitment processes, especially aimed at people belonging to vulnerable groups.

Countries such as Argentina, Chile, Colombia, Spain, Morocco, and Peru have specific programmes aimed at improving the employability of individuals of groups at risk of exclusion: persons with disabilities, women victims of gender-based violence, people over 45 years old, migrants, persons with low income, and members of the LGBTIQ+ community, by preparing them for incorporation into the labour market, within or outside the Group's workforce. These programmes, together with direct hires through selection processes, have allowed that 5.1 % of the persons hired in 2022, come from these groups.



**At the end of 2022, the Group had 632 people with disabilities, and 5624 employees over 50 among its staff, 14 % more than in 2021.**

### TRAINING FOR INCLUSION

**To promote a more inclusive culture, the Talent Selection Area completed a training with the aim of reinforcing the vision of diversity in the recruitment processes of new professionals to Konecta.**

**Guided by specialized professionals from an external consulting firm, the training covered topics related to accessibility in the labor world, current legislation, preparation of interviews adapted to diverse groups, adjustments to the position, and the co-design of the Manual of Good Practices.**

## 6.8 A SAFE AND HEALTHY ENVIRONMENT, A SHARED RESPONSIBILITY

The Group ratified in 2022 its Occupational Safety and Health Policy, aligned with Goal 3 –Health and Well-being– of the 2030 Agenda, on which all other documents related to health and safety in Konecna are based.

Locally, countries have safety and health prevention programmes, in line with local regulations, as well as Health and Safety Committees made up of employees’ representatives, and area leaders<sup>3</sup>.

### ISO 45001

**Spain, Colombia, and Peru have a health and safety management system, the latter certified under the ISO 45 001 standard. Periodic audits are carried out locally to avoid potential risks in this area, which, given the nature of the Group's activity, relate mainly to office work: risk ergonomics, and the use of voice.**

<sup>3</sup>Except in Morocco and Portugal, the former with a doctor in staff, according to the current legislation, and the second with an outsourced supplier in charge of the whole process, from the development of prevention plans to the training of personnel in this area.

The identification and evaluation of hazards, as well as the investigation of incidents in the field of occupational risks, is carried out following the legal regulations in force in each country, with the aim of guaranteeing a safe working environment.

Likewise, to reduce accidents in the workplace, and to ensure the well-being of professionals, different actions are implemented depending on the context for each country:

- › Tracking of employee absenteeism.
- › Thermo-hygienic evaluations.
- › Programs/initiatives to ensure the physical well-being of the workforce: Inspection of facilities, drills, training and awareness campaigns, emergency plans, evacuation and identification, health surveillance programs, and risk control.
- › Emotional and mental well-being programs.
- › Employee awareness campaigns toward a co-responsible safety culture.
- › Campaigns on safe mobility.
- › Safety and well-being of contractors.

Thermo-hygienic measurements on temperature, relative humidity, CO2, lighting, and noise are conducted periodically, considering all the variables that may affect performance, and facilitating comfort in the workplace. In this sense, given Konecta's activity and the location of its platforms, the risk for noise exposure levels is minimal.

Health surveillance is conducted in most countries through periodic medical examinations, as well as assessments to adapt jobs to specific conditions, with particular emphasis on people with special needs.



#### TRAINING IN OCCUPATIONAL HEALTH AND SAFETY

**Training in occupational risk prevention is included in the initial training for new hires, together with other trainings developed based on the local needs of what each country has included in their Prevention Plans (stress management, change management, time management, among others).**

**The total hours of training in occupational health and safety exceeded 55 000 hours.**

#### MENTAL HEALTH SUPPORT

**Peru maintained its “A tu lado” program throughout 2022, which offers psychological counseling to the staff, to help them recognize, and face situations that interfere with their emotional well-being.**

**It is also the case of countries such as Argentina, with its psycho-collaborative space “Estamos con vos”, and Colombia, which has an interdisciplinary group of professionals, psychologists among them, who listen and attend to the needs of collaborators who request support.**



# COMMITMENT TO SOCIETY

# 7.1 SUPPORTING THOSE WHO NEED IT MOST

Since its creation, Konecta has been firmly committed to the well-being and progress of society, which is evident in areas where, in line with its activity, the result of its actions generates the greatest impact: the integration, and training that boosts the social skills of vulnerable groups, as well as their employability.

The solidarity of employees has also been promoted through campaigns that allow them to actively engage, either through donations, or by offering their knowledge in favour of social actions.

Along these lines, Konecta and its Foundation collaborate to execute high-level social projects aligned with the business, with public-private, third sector and multi-sector partnerships that contribute to the promotion of concrete and viable initiatives that help multiply the scope of the actions developed.

## AGENDA 2030

**Konecta aligns its ESG strategies to the Sustainable Development Goals and 2030 Agenda, to drive sustainable growth in its business.**

The pillars on which of Konecta's social action is focused are:



## KONECTA FOUNDATION OUR VALUE: INTEGRATION

**Created in 2005, and led by the top executive levels of the company, the strategic focus of Konecta Foundation is to promote the social and labour integration of vulnerable people, with special emphasis on people with disabilities.**

## 7.2 TRAINING AND EMPLOYMENT

**K**onecta continues to develop training and employment projects aimed at people with disabilities, and groups at risk of social exclusion, with the aim of strengthening their skills, and improving their employability. In general, they focus on training in the organisation's own area of activity.

In this sense, the departments in charge of talent management in the organisation in Argentina, Chile, Colombia, Spain, and Peru, develop programmes aimed at incorporating professionals from groups at risk of exclusion into Konecta's workforce.

The employability actions developed range from the attraction, selection, and recruitment of people with inclusive criteria, to measures for their standardized integration into various positions.

### WOMEN VICTIMS OF VIOLENCE

In Spain, disadvantaged groups are still supported through the **Konecta Foundation Training School**, which provides a certificate of professionalism in contact centers to women victims of gender-based violence, with an employment rate of 80 %. This program is complemented by online training through the IBM Skill Builds platform.

### PEOPLE WITH DISABILITIES

Konecta maintains **training initiatives in soft skills and new technologies**, as well as on-the-job training programs aimed at the inclusion of people with severe disabilities, through agreements with entities such as the Capacis Foundation, Talisman Foundation, and Down Madrid.

### YOUTH

**Projects to support vulnerable young people** through university scholarships by the Dadoris Foundation; training and employment in the new economy, through the Hub Employment Verde in the Community of Madrid; university students with disabilities, through the Vida Independiente project with the Autonomous University, and support for higher education for young people with autism, through support for the Autism Chair, in collaboration with the University of Seville, add to the programs aimed at the social and labor integration of groups at risk of exclusion developed for several years by Konecta Foundation.

Peru developed the "**Emprende Lima Este 8.0**" program, implemented by the NGO Cesal, aimed at the labor inclusion of women, youth, and vulnerable people in East Lima. Its strategic allies for delivering the necessary training, and achieving their subsequent labor integration are: Pachacútec Foundation, NGO Cesal and NGO Presente.

**Emplea-T Peru recognized Konecta in this country for promoting decent and safe work opportunities for young people.**

All these projects are developed in collaboration with Konecta stakeholders: volunteer employees, clients, local public administrations, and social organisations.

## 7.3 A SOLIDARITY-BASED CULTURE

Projects and actions aimed at the social integration of vulnerable groups in the communities where Konecta works, through counselling, sports, artistic, or cultural initiatives that seek to develop social skills to improve inclusion in society, and the future labour integration of these groups.

Konecta professionals make their time and talent available to organisations and NGOs, and contribute with financial resources to initiatives for social purposes.

### PEOPLE WITH DISABILITIES

Support to people with disabilities through advice and support to other foundations. Examples of this are the following initiatives:

- **Bertin Osborne Foundation and its +family project**, providing comprehensive advice to families of people with disabilities.
- **Telephone and free advice** on accessibility for seniors and people with disabilities, to promote their independent life through the Konecta Responde Foundation project.
- Support for the **Art Biennale of the Once Foundation**, where works of art created by people with disabilities are given prominence.

### DISADVANTAGED GROUPS

As in previous years, several activities for the collection of food, toys, clothing, school supplies, donation of office supplies, and computer equipment, and even waste recycling campaigns were organized by Konecta in various countries, aimed at helping vulnerable communities near the sites where the company is present. An example of the many initiatives carried out is “Un abrazo que cobija” in Mexico.

**Konecta makes numerous donations in the form of:**

Fundraising campaigns to support social initiatives	Clothing and accessories	Computer equipment and school supplies
Toys	Food	Recyclable waste.

### YOUTH

Konecta continues to support **Alala Foundation**, which works through different workshops (singing, dancing, percussion, theater, guitar, sports, etc.) for the social inclusion, and training in values of children from the “Tres Mil Viviendas” social housing project in Seville, the poorest neighborhood in Spain, located close to several Konecta sites in the area, as well as in its new open centre in Jerez de la Frontera.

We have also maintained our collaboration with the **“SIOF Joven” project**, a free-of-charge telephone counselling service for young people with mental health, or drug addiction problems nationwide.

Together with these initiatives, support is provided, as in previous years, to various initiatives in hospitals, schools, universities, and other associations, as well as to charity tournaments.



## 7.4 CREATING AWARENESS AMONG THE BUSINESS FABRIC

**K**onecta, together with its Foundation, makes an important effort to raise awareness among the business fabric and society itself, through active participation in various events promoted by public and private institutions to share its vision and projects developed for equality, diversity and prevention of gender-based violence, both within and outside the organisation, as well as the good practices put in place in favour of groups at risk of exclusion.

The following actions carried out by the organisation illustrate our commitment:

In addition to these trainings and awareness-raising actions, Konecta organised a conference in 2022, **in collaboration with ABC-Vocento**, with four discussion tables on different areas of sustainability and ESG of companies, with speakers that included both clients and suppliers, as well as beneficiaries of NGOs or educational organisations, who shared their success stories, and raise awareness among society.

The company also supports the **ABC web portal “Sevilla Solidaria”**. This portal integrates best practices from social organisations and companies to raise awareness, and generate knowledge.

### PEOPLE WITH DISABILITIES

Actions to **raise awareness** about disability, with keynote speakers, and training on how to treat people with disabilities, to raise awareness among all employees about the reality of these groups discriminated by many in our society.

**Promotion of social and labor inclusion**, decent work and employability of people with disabilities within business organizations and private institutions in Peru, through the Chairmanship of the Business and Disability Network (Peru).

### WOMEN VICTIMS OF VIOLENCE

The development of awareness campaigns taking advantage of, for example, international days selected by the UN to raise awareness, both internally to collaborators, and to the rest of society, on issues such as gender-based violence, discrimination, and other practices that threaten the values of society, especially those of the United Nations. against vulnerable groups. As with people with disabilities, training has been delivered on how to treat women who have suffered gender-based violence.



A close-up photograph of green leaves with numerous water droplets of various sizes. The leaves are vibrant green, and the droplets are clear and glistening. The background is slightly blurred, emphasizing the texture of the leaves and the individual droplets.

# COMMITMENT TO THE ENVIRONMENT: DECARBONISATION AS A GOAL

# 8.1 KONECTA'S ENVIRONMENTAL STRATEGY

**A**s a result of the assessment of the needs and expectations of stakeholders, Konecta has placed decarbonisation as the main focus of its environmental strategy.

In November 2021, Konecta Group signed a letter of commitment with SBTi. This commitment has expanded its scope to include Comdata, following the merger operation.

A process of audits of all platforms started in all the countries in which the Konecta Group is present in mid-2022, to assess the initial situation of each of them. In parallel, the company conducted an energy efficiency study.

As a result of both processes, the initial state of all countries in terms of electricity and greenhouse gases is already available, and work is currently underway to set global targets.

For 2023, efforts will focus on taking stock of Comdata facilities, upgrading Konecta facilities, and establishing and continuing improvement actions.

**In November 2022, Konecta reconsidered its commitment to the Science Based Targets (SBTi) initiative by expanding its scope to include Comdata, following the merger operation into the Group.**

**The objectives of this initiative are aligned with the Paris Agreement (COP21, 2015), aimed at preventing the most unfavorable effects of climate change, limiting the average temperature rise well below 2 °C, compared with pre-industrial levels, and undertaking continued efforts to limit global warming to 1.5°C.**

Emission calculation  
Use of renewable energies  
Energy efficiency  
DECARBONIZATION



ENVIRONMENTAL MANAGEMENT OF THE WORK CENTERS

Sustainable purchases and consumption reduction

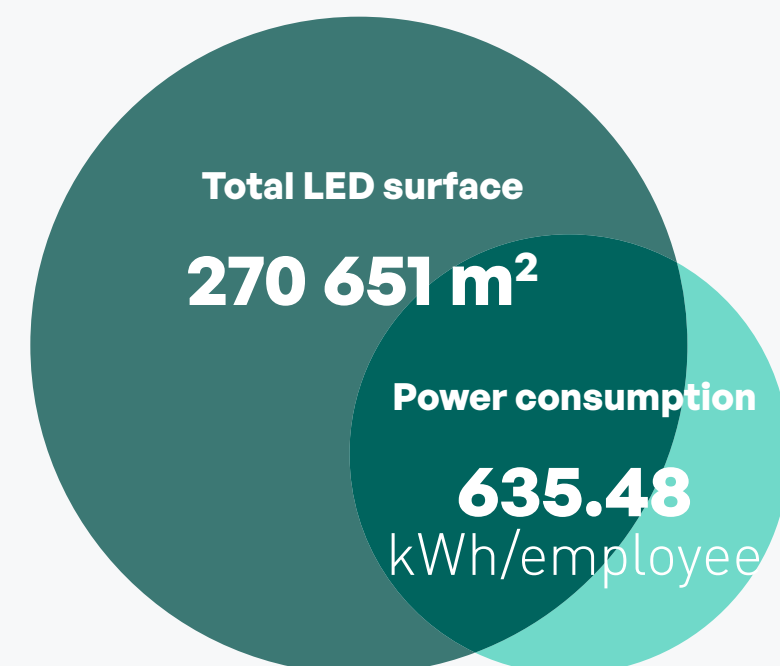
Waste management

## 8.2 DECARBONISATION STRATEGY

### Energy efficiency

Improving the efficiency of energy consumption is the main lever on which the decarbonisation plan of Konecta Group is based. This reduction is tackled through different approaches, among which are the improvement, and upgrading of facilities and equipment, and awareness raising among people.

Since the start of the LED luminaire renewal campaign in 2017, the surface area of LED-illuminated platforms has increased year by year, reaching 93.11 % globally. Noteworthy are the cases of Argentina, Spain, Brazil, and Peru, where the goal of 100 % of LED lighting has been achieved.



Also, to increase the energy efficiency of its spaces, Konecta is committed to installing automated HVAC systems. In 2022, 97.79% of their workplaces had such systems available.

However, the return to normal after the pandemic in 2022 caused an increase in energy consumption compared to 2021 and 2020, despite having implemented a mixed work model.

## Use of renewable energies

Increasing the use of renewable energy sources is a goal of the Group. Currently, 94.66 % of energy consumption in Spain, and 28.23 % in Brazil comes from renewable sources. The goal is to work on increasing this percentage in other geographies.

In 2022, the renewal of 100 % of the energy supply for offices in Spain was signed, with a guarantee of renewable origin. And from January 1, 2023, this will be extended to the newly incorporated Comdata offices in Spain.

It should be noted that, at the end of 2022, the installation of photovoltaic solar panels in three work centres in Spain was approved, with an expected annual production of more than 560 MWh, and an installed capacity of almost 380 kWp.

**16 432 802.89 kWh**

Energy from renewable sources

**31.86 % - 2022**

of energy consumed in 2022 was renewable (28 % in 2021)

## Emission calculation

What is not measured cannot be improved, therefore, measuring CO<sub>2</sub> emissions is essential to be able to work on their reduction. The carbon footprint the Group for scopes 1, 2, and 3 was calculated in 2022.

Intensity of emissions

**0.133 tCO<sub>2</sub>/employee**

**0.037 tCO<sub>2</sub>/m<sup>2</sup>**

### TARGET FOR 2022:

Installation of photovoltaic installations for self-consumption.

### RESULTS FOR 2022:

1 work centre with photovoltaic panels in 2022, and 3 more planned for 2023.

TARGET FOR 2023: 100 % ENERGY CONSUMPTION FROM RENEWABLE SOURCES IN SPAIN.

**As for indirect consumption derived from business travel, this figure has increased, both nationally and internationally, following the significant decrease suffered as a result of the 2020 pandemic. Activity has already returned to normal, however, the approximately 2.8 million airline miles traveled during 2022 are well below the 3.5 million reached in 2019, thus showing the implementation of a more efficient vision of business-related travel.**

### EMISSIONS GENERATED\* (tCO<sub>2</sub>)

	2020	2021	2022
SCOPE 1	1361.86	3271.19	<b>2771.86</b>
SCOPE 2	7912.07	5802.10	<b>7187.01</b>
SCOPE 3	236.31	357.86	<b>821.98</b>
<b>TOTAL</b>	<b>9510.24</b>	<b>9431.14</b>	<b>10 780.85</b>

\*See explanatory notes in the annexes.

The scopes defined in the calculation incorporate the following concepts:

**Scope 1:** total fuel consumption both for facilities and vehicles. In addition to the charges made with refrigerant gases in the air conditioning equipment and extinguishing agents for extinguishers.

**Scope 2:** total energy consumption.

**Scope 3:** The total miles made on business trips.

### Carbon Footprint Calculation explanations

\*2020: note that this figure does not include the footprint of RocketHall sites for scopes 1 and 2, as this company was acquired at the end of November 2020 and was not part of the Group for most of the year, the data was reported in a separate annex to that of Konecta.

Scope 1: 186.7447; Scope 2: 1089.2086. Scope 1 + 2: 1275.9533  
In addition, significant readjustments have been made; the footprint has been recalculated with the emission factors for 2020 (not available at the time of the EINF publication in that year), and the fuel consumption data in Spain has been rectified due to an error in the calculation that was also corrected for 2021. Given the exceptional situation caused by the pandemic, the difficulty in reporting data in some countries and, in some cases, the impossibility of conducting on-site measures, we believe that 2020 does not allow comparisons with successive years.

\*\* 2021: Sum of Konecta + RocketHall footprint on all platforms.  
It should be noted that the energy consumption of the last five months of one of the sites in Chile is missing, because the supplier did not

perform readings. Since this building was closed in 2022, such invoices have not been provided. In order to calculate the impact that this could have on the Footprint of that year, the consumption of the missing months was estimated based on the average of the rest of the period, resulting in an increase of 1.32 % (80.12 t CO<sub>2</sub>), which is insignificant and therefore the published calculation is maintained. Note: The tool used for calculating Scope 1 and 2 emissions, was the calculator provided by the Spanish Ministry for Ecological Transition and Demographic Challenge (Miteco version 2021), and the specific emission factors for the energy mix of each country. Scope 3 was calculated using the carbon calculator provided by the National Energy Foundation and the DEFRA.

As can be seen from the results obtained, there has been a 14.31 % increase in the footprint compared to 2021. However, when analysing the data in detail, we can see a 15.26 % reduction in Scope 1, mainly motivated by the improvement in the accounting of the kilometres carried out by company vehicles in Spain. Although these reductions are not considerable, due to the increase in energy consumption caused by the return to regular activities after the pandemic, and the growth experienced by the organisation.

The increase in emissions in Scope 3 during 2022, is due to a general increase in business trips, by plane and train, having resumed normal activity levels. Due to these results, Konecta will start working on a sustainable mobility strategy throughout 2023.

IN 2022, PERU CERTIFIED THE CALCULATION OF ITS CARBON FOOTPRINT ACCORDING TO ISO 14 064.

OVER THE NEXT FEW YEARS, WORK WILL BE DONE TO INCREASE ENERGY EFFICIENCY MEASURES, AND RENEWABLE ENERGY CONSUMPTION TO REDUCE EMISSIONS.

### CARBON-OFFSETTING

**Through reforestation projects in several countries: Spain, in alliance with CO<sub>2</sub> GESTION; Argentina, in collaboration with the Ministry of Environment of the Province of Cordoba and Hewlett Packard, supplier of the company in that country, and in Colombia, in partnership with the Red de Árboles Foundation, more than 1000 trees have been planted with the support of teams of volunteers from the company.**

## 8.3 ENVIRONMENTAL MANAGEMENT OF THE WORK CENTRES

To control and minimize the impact of the business on the environment, Konecna has environmental management systems in place in the countries where its activity is greatest.

In this regard, in Spain, the management system is certified according to the requirements of the UNE-EN ISO 14 001 in 7 sites. Under the same standard, Peru expanded the scope of this certificate to reach 7 work centres in 2022.

Colombia has a sustainability management system consisting of four pillars: environmental, social and business responsibility, volunteerism, and gender equity. The first pillar responds to the environmental management of the company that, while not certified, is indeed based on the good practices of ISO 14 001:2015.

### Sustainable purchases and consumption reduction

In addition, Konecna Group is working on reducing the consumption of other resources that, while not as significant as energy, are under its control. This is the case of paper and cardboard, and water consumed in work centres.

In 2022, although the total consumption of paper and cardboard increased by 3.84 % compared to 2021, due to the return to on-site work, the consumption per employee ratio has fallen by 4.73 %, thus showing the effectiveness of the measures adopted, focused on a greater awareness of staff, and the increase in the use of available technologies.

In addition, initiatives have been developed to include sustainability criteria in procurement processes, such as the increase in consumption of green-labelled paper.

Similarly, in 2022, the development of awareness-raising activities, and the investment in the improvement of facilities through new equipment to ensure better monitoring and control has continued.

ELECTRONIC DOCUMENT MANAGERS  
HAVE BEEN ESTABLISHED TO PREVENT  
PAPER CONSUMPTION.

### Waste management

With the support of public and private entities, as well as the third sector, the Group is developing initiatives for waste recycling, progressively incorporating the different countries, according to their possibilities.

2022 saw an increase in the amount of waste generated, mainly due to the improvement in waste management and control, and a greater rigor in reports. In all the sites of the Group, work is being done to improve waste control and management, both hazardous and non-hazardous, although the different legislations of the countries in which they are located do not so require.

In addition, donations of office equipment and furniture, and computer equipment to schools and associations continued throughout the year, with the aim of contributing to the social development of communities and, at the same time, promoting circular economy by extending the useful life cycle of some of these products.

**In 2022, Peru signed the “Reciclemos para transformar” agreement with the company ENTEL, to recover small WEEE, and batteries. In addition, recyclathons were carried out in Peru offices to promote the recycling of waste, collecting more than 484.85 kg of valuable waste.**

No fines or penalties related to environmental issues were received in 2022.



TABLE  
OF CONTENTS:  
LAW 11/2018 –  
GRI STANDARDS



## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks	
BUSINESS MODEL	<b>Description of the Group's business model</b>	Brief description of the Group's business model, which will include its business environment, its organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.	GRI 2-13, 2-1, 2-6, 2-7	Business model pg. 8
	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3	Compliance Programme pg. 26
	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-23, 3-3, 2-12, 201-2	Risk Management pg. 28
INFORMATION ON ENVIRONMENTAL ISSUES		Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety.	GRI 2-12	Konecta's environmental strategy pg. 51
		Environmental evaluation or certification procedures.	GRI 2-23, 3-3, 2-12	Certifications and recognitions pg. 83
	<b>General</b>	Resources dedicated to the prevention of environmental risks.	GRI 2-12	Due to the Group's activities, it is not considered necessary to have specific resources for the prevention of environmental risks.
		Application of the precautionary principle.	GRI 2-23, 3-3	Konecta's environmental strategy pg. 51

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks	
INFORMATION ON ENVIRONMENTAL ISSUES	<b>General</b>	Provisions and guarantees for environmental risks.	GRI 2-27	In view of the activities undertaken by the Group companies, the latter does not have any responsibilities, expenses, assets nor provisions and contingencies of an environmental nature which could be significant with regard to the assets, the financial position and the earnings of the Group.
	<b>Pollution</b>	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment, taking into account any form of air pollution specific to an activity, including noise and light pollution.	GRI 3-3, 302-4, 305-5, 305-7	Konecta's environmental strategy pg. 51
	<b>Circular Economy, and prevention and waste management</b>	Prevention, recycling, reuse, other forms of recovery and waste disposal. Actions to combat food waste.	GRI 3-3, 301-1, 301-2, 303-3, 306-1, 306-2	Sustainable purchases and consumption reduction pg. 55
		Water consumption and water supply according to local constraints.	GRI 303-1, 303-3, 303-5	Sustainable purchases and consumption reduction pg. 55
	<b>Sustainable use of resources</b>	Consumption of raw materials and the measures adopted to improve the efficiency of their use.	GRI 3-3, 301-1, 301-2	Sustainable purchases and consumption reduction pg. 55 Energy efficiency and use of renewable energies pg. 52-53
		Energy: Consumption, direct and indirect. Measures taken to improve energy efficiency. Use of renewable energy.	GRI 3-3, 302-1, 302-3, 302-4	Decarbonisation strategy pg. 52

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON ENVIRONMENTAL ISSUES	<b>Climate Change</b>		
	Greenhouse Gas Emissions.	GRI 305-1, 305-2, 305-3, 305-4	Calculation of emissions pg. 53
	The measures adopted to adapt to the consequences of Climate Change.	GRI 3-3, 305-5	Konecta's environmental strategy pg. 51
	Reduction goals established voluntarily in the medium and long term to reduce GHG emissions and means implemented for this purpose.	GRI 3-3	Konecta's environmental strategy pg. 51
<b>Protection of biodiversity</b>	Measures taken to preserve or restore biodiversity.	GRI 3-3	The activities of Konecta Group do not have an impact on biodiversity.
	Impacts caused by activities or operations in protected areas.	GRI 304-1	
INFORMATION ON SOCIAL AND PERSONNEL ISSUES	<b>Policies</b>		
	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 2-25, 2-19	Compliance Programme pg. 26
	<b>Key risks</b>		
Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12	Risk Management pg. 28	
<b>Employment</b>	Total number and distribution of employees by sex, age, country and professional classification.	GRI 2-6, 2-7, 405-1 b	Annex: Distribution of the workforce pg. 85

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
<b>Employment</b>	Total number and distribution of work contract modalities.	GRI 2-7	Annex: Distribution of the workforce pg. 85
	Annual average of permanent, temporary and part-time contracts by sex, age and professional classification.	GRI 2-7	Annex: Distribution of the workforce pg. 85
	Number of dismissals by sex, age and professional classification.	GRI 401-1 b	Annex: New Hires and Employee turnover pg. 86
	Average remunerations and their evolution disaggregated by sex, age and professional classification or equal value.	GRI 405-2	Annex: Remuneration pg. 89
	Wage gap.	GRI 405-2	Annex: Wage gap pg. 91
	Remuneration of equal or average jobs in the company.	GRI 202-1	Annex: Employee Data pg. 85
	Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term savings forecast systems and any other perception disaggregated by sex.	GRI 2-19, 2-20	Annex: Remuneration pg. 89
	Implementation of measures to ensure disconnection from work.	GRI 3-3	Compliance Programme pg. 26 Welfare and reconciliation, an essential balance pg. 40
	Employees with disabilities.	GRI 405-1 b	Equality and diversity pg. 41 Annex: Additional employee data pg. 91
	<b>Work Organisation</b>	Organisation of the working time.	GRI 102-8 c, 3-3
Number of absence hours.		GRI 403-2 a	Annex: Accidents at work and occupational diseases pg. 87
Measures designed to facilitate the enjoyment of conciliation and encourage joint responsibility of these by both parents.		GRI 3-3, 401-3	Welfare and reconciliation, an essential balance pg. 40

### INFORMATION ON SOCIAL AND PERSONNEL ISSUES

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
<b>Health and safety</b>	Occupational health and safety conditions.	GRI 3-3	Safe and healthy work environment pg. 43 Annex: Accidents at work and occupational diseases pg. 87
	Work accidents (frequency and severity) disaggregated by sex.	GRI 3-3	Annex: Accidents at work and occupational diseases pg. 87
	Occupational diseases (frequency and severity) disaggregated by sex.	GRI 403-10	Annex: Accidents at work and occupational diseases pg. 87
<b>Social Relations</b>	Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them.	GRI 2-29, 402-1, 403-1	Annex: Additional employee data pg. 91
	Percentage of employees covered by collective agreement by country.	GRI 2-30	Annex: Additional employee data pg. 91
	Balance of collective agreements, particularly in the field of health and safety at work.	GRI 403-1, 403-4	Annex: Additional employee data pg. 91
<b>Training</b>	Policies implemented in the field of training.	GRI 3-3	Development of strategic skills pg. 38
	Total number of hours of training by professional categories.	GRI 404-1	Development of strategic skills pg. 38 Annex: Training pg. 87
<b>Accessibility</b>	Universal accessibility for people with disabilities.	GRI 3-3	Equality and diversity pg. 41

### INFORMATION ON SOCIAL AND PERSONNEL ISSUES

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON SOCIAL AND PERSONNEL ISSUES	<b>Equality</b>	Measures adopted to promote equal treatment and opportunities between men and women.	GRI 3-3 Equality and diversity pg. 41
		Equality plans.	GRI 3-3 Anexo Wage gap pg. 91 GRI 406 No discriminaci3n pg. 78
		Measures taken to promote employment.	GRI 3-3 Empowering talent toward an inclusive culture pg. 35 Commitment from our teams pg. 37 Inclusion of disadvantaged groups pg. 42 Supporting those who need it most pg. 46
		Protocols against sexual and gender-based harassment.	GRI 3-3 Equality and diversity pg. 41 GRI 406 No discriminaci3n pg.78
		The integration and universal accessibility for people with disabilities.	GRI 3-3 Equality and diversity pg. 41
		Policy against all types of discrimination and, where appropriate, management of diversity.	GRI 3-3, 406-1 Equality and diversity pg. 41 Inclusion of disadvantaged groups pg. 42 Creating awareness among the business fabric pg. 49
INFORMATION ON THE RESPECT FOR HUMAN RIGHTS	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 410-1, 412-2 Commitment to Universal Human Rights pg. 30 Compliance Programme pg. 26
	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12 Risk Management pg. 28

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON THE RESPECT FOR HUMAN RIGHTS	<b>Human Rights</b>		
		Application of due diligence procedures in human rights.	GRI 3-3 Compliance Programme pg. 26 Supply Chain pg. 29
		Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses.	GRI 3-3, 412-1 Compliance Programme pg. 26 Supply Chain pg. 29
		Complaints about cases of human rights violations.	GRI 2-26, 3-3, 411-1, 2-27 GRI 406 pg. 63
		Promotion and compliance with the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective abolition of child labour.	GRI 3-3 Compliance Programme pg. 26 Supply Chain pg. 29 Equality and diversity pg. 41 Annex: Additional employee data pg. 91
	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 205-2 Compliance Programme pg. 26
INFORMATION RELATED TO THE FIGHT AGAINST CORRUPTION AND BRIBERY	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12, 205-1 Risk Management pg. 28

## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION RELATED TO THE FIGHT AGAINST CORRUPTION AND BRIBERY	<b>Corruption and bribery</b>	Measures taken to prevent corruption and bribery.	GRI 3-3 Compliance Programme pg. 26 Supply Chain pg. 29
		Measures to combat money laundering.	GRI 3-3 Compliance Programme pg. 26 Supply Chain pg. 29
		Contributions to foundations and non-profit entities.	GRI 3-3, 201-1, 203-2, 415-1 Main figures pg. 14
INFORMATION ON SOCIETY	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3 Compliance Programme pg. 26
	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12 Risk Management pg. 28
	<b>Konecta's commitment to sustainable development</b>	Impact of the activity of society on employment and local development.	GRI 203-1, 203-2, 204-1, 413-1 Empowering talent toward an inclusive culture pg. 35 Training and Employment pg. 47 Creating awareness among the business fabric pg. 49 Annex: Distribution of the workforce pg. 85



## Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks
<b>Konecta's commitment to sustainable development</b>	Impact of society's activity on local populations and territory.	GRI 203-1, 203-2, 413-1	Empowering talent toward an inclusive culture pg. 35 Training and Employment pg. 47 Creating awareness among the business fabric pg. 49 Annex: Distribution of the workforce pg. 85
	Relationships maintained with the actors of the local communities and the modalities of dialogue with them.	GRI 2-29, 413-1	Commitment to society pg. 45
	Association or sponsorship actions.	GRI 2-28, 201-1, 203-1	Annex: Associations to which Konecta belongs pg. 82
<b>INFORMATION ON SOCIETY</b>	Inclusion in the purchasing policy of social issues, gender equality and environmental issues.	GRI 3-3, 308-1, 308-2, 414-1, 414-2	Supply Chain pg. 29
	<b>Subcontractors and suppliers</b> Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility.	GRI 3-3, 308-1, 308-2, 414-1, 414-2	Supply Chain pg. 29
	Supervision systems and audits and their results.	GRI 308-1	Supply Chain pg. 29
<b>Consumers</b>	Measures for the health and safety of consumers.	GRI 3-3, 416-1	Information Security pg. 31 Protection of Personal Data pg. 32
	Systems for handling complaints received and resolution thereof.	GRI 2-26, 3-3	Complaints and grievances pg. 13

# Requirements of Law 11/18

Contents of Law 11/2018 INF		Standard used	Remarks	
INFORMATION ON SOCIETY	Tax Reporting	GRI 207-4	Benefits obtained by country (thousand euros)	
			Adjustments	-47 180 172.91
			Spain	-17 091 978.79
			Argentina	3 555 057.80
			Colombia	8 613 034.28
			Peru	312 159.50
			Brazil	2 500 722.18
			Mexico	-593 199.20
			Chile	-1 120 133.07
			Portugal	340 528.79
	Morocco	-654 283.00		
	UK	0		
	U.S.	-280 237.19		
	France	-36 443.28		
	Income tax paid.	GRI 207-4	Main figures pg. 14	
	Public grants received.	GRI 207-4	The public grants received amount to 1,341 thousand euros.	

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>GENERAL CONTENT</b>			
<b>The organisation and its reporting practices</b>			
2-1	2021	Organisational details.	<p>GRUPO KONECTANET S.L.U. parent company of Grupo Konecta, which carries out its activity in the outsourcing of Customer Relationship and BPO (Business Process Outsourcing) services.</p> <p>Annex: Offices pg. 122-125</p> <p>Argentina, Albania, Germany, Belgium, Brazil, Chile, Colombia, El Salvador, Spain, Hungary, Italy, France, Guatemala, Madagascar, Morocco, Mexico, Monaco, Peru, Portugal, United Kingdom, Czech Republic, Romania, and Turkey. It also has a commercial office in the United States.</p> <p>GRUPO KONECTANET S.L.U., with registered address at C/Serrano 41. 28001 Madrid. Spain.</p>
2-2	2021	Entities included in the presentation of sustainability reports.	<p>GRUPO KONECTANET, S.L.U.: KONECTA BTO, S.L.U.; KONTACTA COMUNICACIONES, S.A.; GRUPO KONECTANET MÉXICO SERVICIOS, S.A. de C.V.; KONECTA FIELD MARKETING, S.A.; GRUPO KONECTA MARRUECOS; KONECTANET ANDALUCÍA, S.L.; KONECTA PORTUGAL LDA; KONECTA MEDIACIÓN, S.L.; PUNTOFORM, S.L.; KONECTA GESTIÓN INTEGRAL DE PROCESOS, S.L.; GRUPO KONECTA CENTROS ESPECIALES DE EMPLEO, S.L; KONECTA CHILE, S.A.; KONECTA SERVICIOS DE BPO, S.L.U.; UNIVERSAL SUPPORT, S.A.U.; GRUPO STRATTON SPAIN; B CONNECT SERVICES, S.A. DE C.V.; KONECTA II MEDIADORA DE SEGUROS LDA; GRUPO ROCKET HALL; FENICE, S.A.S.,GRUPO COMDATA.</p>
2-3	2021	Reporting period, frequency and contact point.	<p>Period ending on December 31, 2022.</p> <p>Yearly</p> <p>mcalvarez@konecta-group.com</p>
2-4	2021	Update of existing information.	<p>In the event of changes in calculations or restatements of the information herein contained, said changes shall be indicated in each case accordingly.</p>
2-5	2021	External assurance.	<p>Konecta performs an external verification of the report, in accordance with the international standard ISAE 3000, through an independent third party, namely, Deloitte.</p>

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>Activities and employees</b>			
2-6	2021	Activities, value chain and other business relationships.	Business model pg. 8 Main figures pg. 14 Compliance Programme pg. 26 Supply Chain pg. 29
2-7	2021	Employees.	Commitment to our employees pg. 33 Annex Employee Data pg. 85
2-8	2021	Workers who are not employees.	At the end of 2022, only 0.46 % of Konecta's workforce in the world corresponded to agency workers (378 professionals, 377 in Spain and 1 in Colombia).
<b>Governance</b>			
2-9	2021	Governance structure and composition.	Corporate Governance Structure pg. 24
2-10	2021	Appointment and selection of the highest governance body.	Members of the Board of Directors are appointed by the shareholders of the company in proportion to their share ownership.
2-11	2021	Chair of the highest governance body.	José María Pacheco Guardiola
2-12	2021	Highest governance body's role in the supervision of the sustainability report.	Materiality pg. 15 Corporate Governance Structure pg. 24 Risk Management , pg. 28 Konecta's methodology for risk management is based on the Quality and Environmental Management Systems, through which we have identified situations with possible critical impacts to which the company processes are exposed, including social risks, essential in making decisions. Once identified, they were assessed under the parameters of impact and probability, to determine their inherent risk, and establish actions for those rated as extreme.

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
2-13	2021	Delegation of responsibility for managing impacts.	At the corporate level, the Group has a Committee to properly develop the objectives set out, and efficiently report to the Board on the progress made on this matter. The Committee meets periodically and is made up of representatives of the main areas of the Company, led by the General Secretary of the Steering Committee, who is also responsible for the areas of Compliance and Sustainability.
2-14	2021	Highest governance body's role in the presentation of the sustainability report.	The Sustainability Report is approved by the Administrative Body of the Group.
2-15	2021	Conflicts of Interest.	Good Governance pg. 24
2-16	2021	Communication of critical concerns.	The Steering Committee analyses and communicates to the Board of Directors the relevant issues related to the organisation.
2-17	2021	Collective knowledge of highest governance body.	The Administrative Body of the Group is regularly informed on the progress made in the Corporate Responsibility and Sustainability System regarding topics related to the economic, social and environmental management that said strategy encompasses.
2-18	2021	Evaluation of the performance of the highest governance body.	Provided that the Steering Committee is ultimately responsible for overseeing Konecna's action on environmental, social and governance issues, its remuneration is indirectly linked to progress in these areas, as well as to the achievement of the ESG objectives set. In addition, both the corporate governance regulatory framework and the corporate objectives of the Group, are approved by the Administrative Body, which is regularly informed of relevant issues related to the ESG criteria.

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
2-19	2021	Remuneration policies.	Members of the Board approves the maximum annual remuneration to be received by the President and CEO. Annex: Remuneration pg. 89
2-20	2021	Process to determine remuneration.	Remuneration in Spain is established by the sectoral collective bargaining agreement. Argentina, Chile and Brazil have two separate company agreements. In the other countries where Konecta is present, compensation is associated with the applicable legislation.
<b>Strategy, policies and practices</b>			
2-22	2021	Statement on sustainable development strategy.	Message from the Board pg. 3
2-23	2021	Commitments and policies.	Mission, Vision and Values pg. 10 Good Governance pg. 24
2-24	2021	Incorporation of commitments and policies.	Good Governance pg. 24
2-25	2021	Processes to remedy negative impacts.	Trends and strategies pg. 12 Quality services pg. 13 Materiality pg. 15 Good Governance pg. 24

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
2-26	2021	Mechanisms for seeking advice and raising concerns.	<p>The communications received by the whistleblowing channel refer to problems associated with labour relations, such as equal opportunities, respect for people, work-life balance, prevention of occupational risks, and have therefore been referred to the relevant departments, mostly to HR, which is the area responsible for conducting an investigation and providing a resolution.</p> <p>During 2022, 263 communications were received on the ethics line and similar channels from Argentina, Colombia, Spain, Mexico and Peru. No complaints were received in Chile, Morocco and Portugal, and in the case of Brazil, no record was kept due to the reorganisation of the structure of the area. With the exception of one case in Peru, which is still under investigation, all complaints received through this channel are closed by responding to the initial communication and referring to the appropriate area those that require management in areas other than compliance with the Code of Ethics.</p> <p>In line with the Group's activities and the size of its workforce, the majority of the 263 communications received were related to labour relations and, with the exception of 1, which was under investigation at the time of writing this report, the rest were dealt with as detailed below: 161 were dismissed for lack of further action or evidence, and 2 were related to the private lives of the employees involved, with no connection to the company; 88 were closed with agreements between the parties, feedback to those involved, transfers, sanctions and dismissals from the company. Of the remainder, the content of 4 could be understood to be related to the Code of Ethics, but none of them implied a breach of the Code that required any action to be taken, and 7 were related to internal fraud and were referred to the competent authorities.</p>
2-27	2021	Compliance with laws and regulations.	No breaches of this kind have been identified.
2-28	2021	Membership in associations.	Annex Associations pg. 82
<b>Stakeholder engagement</b>			
2-29	2021	Approach to stakeholder engagement.	Materiality pg. 15
2-30	2021	Collective bargaining agreements.	Annex: Employee Data pg. 85

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>Material topics (Materiality Study)</b>			
3.1	2021	Process for the determination of material issues.	Materiality pg. 15
3-2	2021	List of material topics.	Materiality pg. 15 Material topics pg. 18
3-3	2021	Management of material topics.	Current or future impacts on the quality of service and the environment have been identified and assessed, as stipulated in Konecna's Integrated Quality and Environmental Management System. Good Governance pg. 23 Business model pg. 8 Safe and healthy work environment pg. 43 Commitment to the environment pg. 50 Commitment to our employees pg. 33 Equality and diversity pg. 41 Commitment to society pg. 45
<b>ECONOMIC PERFORMANCE</b>			
201-1	2016	Direct economic value generated and distributed.	Main figures pg. 14
201-2		Financial implications and other risks and opportunities due to climate change.	Risk Management pg. 28 Given the activities conducted by the Group companies, no financial implications arising from climate change occur. The risk matrix takes into account environmental risks.
201-4		Financial assistance received from government	Main figures pg. 14
<b>MARKET PRESENCE</b>			
202-1	2016	Ratios of standard entry level wage by gender compared to local minimum wage.	Annex: Employee Data pg. 85
202-2	2016	Proportion of senior management hired from the local community.	Annex: Employee Data pg. 85



## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>INDIRECT ECONOMIC IMPACTS</b>			
203-1	2016	Infrastructure investments and services supported.	Main figures pg. 14
203-2	2016	Significant indirect economic impacts.	Main figures pg. 14
<b>PROCUREMENT PRACTICES</b>			
204-1	2016	Proportion of spending on local suppliers.	Supply Chain pg. 29
<b>ANTI-CORRUPTION</b>			
205-1	2016	Operations assessed for risks related to corruption.	Compliance Programme pg. 26 Risk Management pg. 28
205-2	2016	Communication and training on anti-corruption policies and procedures.	Compliance Programme pg. 26 Risk Management pg. 28
205-3	2016	Confirmed incidents of corruption and actions taken.	0 complaints
<b>ANTI-COMPETITIVE BEHAVIOUR</b>			
206-1	2016	Legal actions related to unfair competition, monopolistic practices, and against free competition.	0 complaints
<b>TAXES</b>			
207-1	2019	Tax Approach.	Tax Policy pg. 27
207-2	2019	Tax governance, control, and risk management.	Tax Policy pg. 27
207-3	2019	Stakeholder engagement and management concerns related to tax.	Tax Policy pg. 27
207-4	2019	Country-by-country reporting.	Main figures pg. 14

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>ENVIRONMENTAL PERFORMANCE</b>			
<b>MATERIALS</b>			
301-1	2016	Materials used by weight or volume.	Sustainable purchases and consumption reduction pg. 55 Annex: Environmental Data pg. 92
301-2	2016	Recycled input materials used.	Sustainable purchases and consumption reduction pg. 55 Annex: Environmental Data pg. 92
<b>PRODUCTS AND SERVICES</b>			
<b>ENERGY</b>			
302-1	2016	Energy consumption within the organisation.	Sustainable purchases and consumption reduction pg. 55 Annex: Environmental Data pg. 92
302-2	2016	Energy consumption outside the organisation.	Annex: Environmental Data pg. 92
302-3	2016	Energy intensity.	Decarbonisation strategy pg. 52 Annex: Environmental Data pg. 92
302-4	2016	Reduction of energy consumption.	Decarbonisation strategy pg. 52 Annex: Environmental Data pg. 92
302-5	2016	Reductions in energy requirements of products and services.	Konecta's environmental strategy pg. 51 Decarbonisation strategy pg. 52 Annex: Environmental Data pg. 92
<b>WATER</b>			
303-1	2018	Interactions with water as a shared resource.	Annex: Environmental Data pg. 92
303-2	2018	Management of water discharge-related impacts.	Konecta operations do not involve water discharges beyond the use and disposal of an administrative activity in offices.
303-3	2018	Water withdrawal by source.	Annex: Environmental Data pg. 92
303-5	2018	Agua reciclada y reutilizada.	Water consumed at Konecta comes from the public water network.

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>BIODIVERSITY</b>			
304-1	2016	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Konecna centres are not in protected areas and their activities do not generate significant impacts on biodiversity.
<b>EMISSIONS</b>			
305-1	2016	Direct and indirect GHG emissions.	Calculation of emissions pg. 53 Annex: Environmental Data pg. 92
305-2	2016	Indirect GHG emissions when generating energy.	Calculation of emissions pg. 53 Annex: Environmental Data pg. 92
305-3	2016	Other indirect GHG emissions (scope 3).	Calculation of emissions pg. 53 Annex: Environmental Data pg. 92
305-4	2016	GHG Emissions intensity.	Calculation of emissions pg. 53 Annex: Environmental Data pg. 92
305-5	2016	Reduction of GHG emissions.	Calculation of emissions pg. 53 Annex: Environmental Data pg. 92
<b>EFFLUENTS AND WASTE</b>			
306-1	2020	Waste generation and significant impacts related to waste.	Waste management pg. 55 Annex: Environmental Data pg. 92
306-2	2020	Management of waste related impacts.	Waste management pg. 55 Annex: Environmental Data pg. 92
306-3	2020	Waste generated.	Waste management pg. 55 Annex: Environmental Data pg. 92
306-4	2020	Waste not intended for disposal.	Waste management pg. 55 Annex: Environmental Data pg. 92
306-5	2020	Waste intended for disposal.	Waste management pg. 55 Annex: Environmental Data pg. 92

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>			
308-1	2016	New suppliers that were screened using environmental criteria.	Supply Chain pg. 29
308-2	2016	Negative environmental impacts in the supply chain and actions taken.	Supply Chain pg. 29
<b>SOCIAL PERFORMANCE</b>			
<b>EMPLOYMENT</b>			
401-1	2016	New employee hires and employee turnover.	Potenciando el talento, hacia una cultura integradora pg. 35 Annex: Employee Data pg. 85
401-2	2016	Social benefits to employees	Bienestar y Work-life balance pg. 40
401-3	2016	Parental leave.	Annex: Employee Data pg. 85
<b>LABOUR / MANAGEMENT RELATIONS</b>			
402-1	2016	Minimum notice periods regarding operational changes.	Annex: Employee Data pg. 85
<b>OCCUPATIONAL HEALTH AND SAFETY</b>			
403-1	2018	Occupational health and safety management system.	Safe and healthy work environment pg. 43
403-2	2018	Hazard identification, risk assessment, and incident investigations.	Safe and healthy work environment pg. 43
403-3	2018	Occupational health services.	Safe and healthy work environment pg. 43
403-4	2018	Workers' participation, consultation and communication on occupational health and safety.	Safe and healthy work environment pg. 43
403-5	2018	Workers' training on occupational health and safety.	Safe and healthy work environment pg. 43
403-6	2018	Promotion of workers' health.	Safe and healthy work environment pg. 43

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
403-7	2018	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	Safe and healthy work environment pg. 43
403-8	2018	Coverage of the occupational health and safety management system.	Konecta is governed by the local legislation in force, the collective or business agreements entered into in the countries in which such figure exists, and the provisions of its Corporate Occupational Safety and Health Policy. Beyond this, the Group has a Certified Security System in Peru alone under ISO 45 001 standard.
403-9	2018	Work-related injuries.	Annex: Employee Data pg. 85
403-10	2018	Occupational diseases and illnesses.	Annex: Employee Data pg. 85
<b>TRAINING AND EDUCATION</b>			
404-1	2016	Average training hours per year per employee.	Development of strategic skills pg. 38 Annex: Employee Data pg. 85
404-2	2016	Programmes to improve employee skills and transition assistance schemes.	Development of strategic skills pg. 38
404-3	2016	Percentage of employees receiving regular performance and career development reviews.	The performance of 100 % of the agents is fully evaluated through monthly monitoring and controls set up in the company to monitor individual KPIs (at the end of 2022, the agent category represented 89.3 % of the Group's workforce). In addition, 9.67 % of the structure is evaluated through the MATE evaluation programme in Argentina.
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>			
405-1	2016	Diversity of governance bodies and employees.	Corporate Governance Structure pg. 24 Empowering talent, towards an inclusive culture pg. 35 Annex: Employee Data pg. 85
405-2	2016	Ratio of basic salary and remuneration of women to men.	Annex: Employee Data pg. 85

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>NON-DISCRIMINATION</b>			
406-1	2016	Incidents of discrimination and corrective actions taken.	<p>The Group has corporate policies on HR, Equal Opportunity, and Selection and Recruitment, and has also implemented various mechanisms that provide safe spaces against gender-based violence, such as equality plans, protocols against sexual harassment and gender-based violence, committees or commissions on equality and awareness campaigns for its staff, and specific training on this subject. Spain maintains an "Equality Line", as a communication channel between the Company staff and the Equality area, and Colombia implemented a Coexistence channel. In 2022, 7 complaints related to these issues were investigated, 1 in Argentina for xenophobia, without significance beyond the company. However, this case was used to hold workshops on awareness and violence in the workplace, particularly focusing on the zero-tolerance policy of Konecta to discriminatory behaviours, and the co-responsibility of employees to denounce and eradicate these practices, as a preventive measure. The remaining 6 occurred in Colombia. Such cases, following investigation, did not apply as harassment based on discrimination. Two cases are still under investigation. Although no case has been defined as harassment based on discrimination, actions were sent to the leaders and managers so that they could take the necessary steps to prevent such situations from happening, and activate the areas responsible for providing training, and raising awareness to staff to prevent cases of harassment and/or discrimination.</p>
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>			
407-1	2016	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	<p>Konecta did not register operations and suppliers in which the right to freedom of association and collective bargaining may be at risk in 2022. Supply Chain pg. 29</p>

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>CHILD LABOUR</b>			
408-1	2016	Operations and suppliers at significant risk for incidents of child labour.	Konecta did not register operations and suppliers at significant risk of child labour cases in 2022. The Code of Ethics prohibits child labour, and this applies at any stage of their activities. "Suppliers shall eradicate the use of child labour and shall neither tolerate nor use child labour at any stage of their activities, other than in accordance with all applicable laws and regulations." Supply Chain pg. 29
<b>FORCED LABOUR</b>			
409-1	2016	Operations and suppliers at significant risk for incidents of forced or compulsory labour.	Konecta did not register operations and suppliers at significant risk for forced or compulsory labour incidents. The Code of Ethics for suppliers guarantees the right to rest of its employees, and compliance with the applicable labour as regards working hours. Supply Chain pg. 29
<b>SECURITY PRACTICES</b>			
410-1	2016	Security personnel trained in human rights policies or procedures.	Konecta does not have security personnel within its staff. In Spain, the Company works with a large Group offering different security services, which is adhered to the Global Compact, and enforces the practical implementation of the rights enshrined in the Universal Declaration of Human Rights (UDHR), adopted by the United Nations General Assembly.
<b>RIGHTS OF INDIGENOUS PEOPLES</b>			
411-1	2016	Incidents of violations involving rights of Indigenous peoples.	In 2022, no cases of violation of the rights of Indigenous peoples were identified.

## GRI Index - Standards

GRI	Version	Summary / Description	Comment
<b>LOCAL COMMUNITIES</b>			
413-1	2016	Operations with local community participation, impact evaluations and development programmes.	Commitment to society pg. 45
413-2	2016	Operations with significant actual and potential negative impacts on local communities.	Commitment to society pg. 45
<b>SUPPLIER SOCIAL ASSESSMENT ON HUMAN RIGHTS, LABOUR PRACTICES AND SOCIAL IMPACT</b>			
414-1	2016	New suppliers that were screened using social criteria.	Supply Chain pg. 29
414-2	2016	Negative social impacts in the supply chain and actions taken.	Supply Chain pg. 29
<b>PUBLIC POLICY</b>			
415-1	2016	Value of political contributions by country and recipient.	No contributions to political parties have been made. Code of Ethics for Suppliers and Code of Ethics.
<b>CUSTOMER HEALTH AND SAFETY</b>			
416-1	2016	Assessment of the health and safety impacts of product and service categories.	The services offered by Konecta do not entail impacts on the safety and health of customers.
<b>MARKETING AND LABELING</b>			
417-1	2016	Requirements for product and service information and labelling.	Not applicable in the case of the services offered by Konecta.
<b>CUSTOMER PRIVACY</b>			
418-1	2016	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data.	In 2022, no incidents related to privacy or loss of personal data were reported to the relevant authority.



# ANNEXES

## ASSOCIATIONS TO WHICH KONECTA BELONGS

<b>ARGENTINA</b>	Argentine Chamber of Contact Centres (CACC)	<b>SPAIN</b>	Association of Customer Experience Companies (CEX)	<b>PERU</b>	American Chamber of Commerce of Peru (AMCHAM)	
	American Chamber of Commerce in Argentina (AMCHAM)		Spanish Association of Experts on Customer Relationship (AEERC)		Official Chamber of Commerce of Spain in Peru	
	Latin America Alliance of Customer Interaction Organisations (ALOIC)		Spanish Global Compact Network		Peruvian Association of Human Resources (APERHU)	
	Argentine Institute of Corporate Social Responsibility (IARSE)		Inserta Responsible Forum		Peruvian Association of Customer Experience (APEXO)	
<b>BRAZIL</b>	Associação Brasileira de Telesserviços (ABT)		Association for the Development of Customer Experience (DEC Association)		Spanish Agency for International Development Cooperation (AECID)	National Confederation of Private Business Institutions (CONFIEP)
	Sintelmark - Sao Paulo Telemarketing, Direct Marketing, and related companies union		Spanish Retail Association		Spanish Renting Association	Network of Companies and Disability
<b>CHILE</b>	Spanish Chamber of Commerce in Chile A.G. (CAMACOES)		Ibero-American Network of Inclusive Companies (RIEI)		Aequales	Pride Connection Peru Network
	Santiago Chamber of Commerce A.G. (CCS)		Confederation of Entrepreneurs of Andalusia (CEA)		Ibero-American Network of Inclusive Companies (RIEI)	Women CEO
<b>COLOMBIA MULTIENLACE</b>	Colombian Association of BPO (BPRO, formerly CDECC)		Club Chamber of Commerce		Cartuja Entrepreneurs' Circle	UN Women, adherence to the WEP Principles
	Colombian Association of Credit and Collections (COLCOB)		<b>MOROCCO</b>		ANAPEC Contract, State Association to help new graduates access the job market	Konecta Agreement - "Tejiendo sonrisas"
	National Solidarity Fenalco Corporation	<b>MEXICO</b>		Mexican Institute of Teleservices (IMT)	T-CUIDA Agreement	
Colombian Institute of Technical Standards (ICONTEC)	Association of Collection and Legal Services Professionals A.C. (APCOP)		Public Ministry			
<b>COLOMBIA AST / TLMARK</b>	Colombian Association of BPO (BPRO, formerly CDECC)		National Chamber of Electronic Industry, Telecommunications, and Information Technologies (CANIETI)	Color Esperanza		
	Colombian Association of Credit and Collections (COLCOB)	DUNS (Data Universal Numbering System) N° 825073221	ASHANTI			
	National Solidarity Fenalco Corporation	<b>PORTUGAL</b>	Associação Portuguesa de Contact centres (APCC)			
Colombian Institute of Technical Standards (ICONTEC)	Câmara do Comércio Luso-Espanhola					

## CERTIFICATIONS AND RECOGNITIONS 2022

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<b>ARGENTINA</b>	<p><b>LATAM AWARDS – ALOIC GOLD</b></p> <ul style="list-style-type: none"> <li>•Best Multi-Channel Strategy. “Digital transformation, the roadmap for the evolution of CX”. Corporate Personal Telecom Case.</li> </ul> <p><b>PAMOIC AWARDS GOLD</b></p> <ul style="list-style-type: none"> <li>•Best Professional of the Year.</li> <li>•Best Collection Strategy. Case: “Transforming the Traditional Model from Traditional Collection to Digital Collection” – Legal &amp; Collections.</li> <li>•Best Strategy in a Customer Service Organisation. Case: “How to adapt and succeed in times of teleworking” – Operation.</li> <li>•Best Sales Strategy. Case: “Sales opportunities do not appear, we CREATE them” – Movistar.</li> <li>•Best Multi-Channel/Omni-Channel Strategy Case: “Reduce, to grow and improve. Omni-channel approach to customer service” – Cencosud.</li> </ul> <p><b>SILVER</b></p> <ul style="list-style-type: none"> <li>•Best Data Analytics Initiative. Case: “Filin model. TX Sentiment” – Innovation &amp; Reporting.</li> <li>•Best Business Outsourcing Operation. Case: “Creating Future. Implementation of the first 100 % digital bank” – Openbank.</li> </ul>
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<b>ARGENTINA</b>	<p><b>CCN – FÉNIX AWARDS</b></p> <ul style="list-style-type: none"> <li>•Greatest Gender Equity Balance - Corporate Responsibility &amp; Sustainability.</li> <li>•Best Interface Experience Adaptation. Epiron Cloud Project – Development.</li> </ul>
<b>BRAZIL</b>	<p><b>CONAREC -</b> Category: Gestão Multicanal, na categoria de pequenas e medias operações.</p> <p><b>MODERN CONSUMER AWARD.</b> Category: Parceiros e Fornecedores de Soluções. Call back category.</p> <p><b>PREMIO ABT BRONZE</b></p> <ul style="list-style-type: none"> <li>•Konecta &amp; Sem Parar. Category: Inovação Tecnológica (Terceirizada). Case: Como a evolução de um canal de WhatsApp de Televendas impacta em resultados eficazes.</li> </ul> <p><b>SMART AWARD.</b> Konecta &amp; Sem Parar. Relacionamento Digital – Contact Centre.</p>

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<b>COLOMBIA</b>	<p><b>LATAM AWARDS – ALOIC GOLD</b></p> <ul style="list-style-type: none"> <li>•Best Professional of the Year.</li> <li>•Best Talent of the Year Latam.</li> </ul> <p><b>SILVER</b></p> <ul style="list-style-type: none"> <li>•Best Organisational Strategy. Shared Service Centre to maximize sales, minimize fraud and secure the customer lifecycle. (Enel - Codensa).</li> </ul> <p><b>CX AWARD INTERACTION COLOMBIA GOLD</b></p> <ul style="list-style-type: none"> <li>•Best Human Talent Management. We have 18 000 reasons to transform lives, building a culture of equity and well-being. (Equipares).</li> </ul> <p><b>SILVER</b></p> <ul style="list-style-type: none"> <li>•Best Management of Shared Services Centre. Shared Service Centre to maximize sales, minimize fraud and secure the customer lifecycle. (Enel - Codensa).</li> <li>•Best Multi-Channel Strategy. A Digital Life Cycle: Always there, always with you promoting direct sales. (Nutresa).</li> </ul>
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## CERTIFICATIONS AND RECOGNITIONS 2022

### SPAIN

**VODAFONE SUPPLIER AWARDS 2022.** Outstanding Commercial & Corporate Services Performance Award.

**CALL TALENT AWARDS 2022,** awarded by Iberdrola.  
**SILVER**

- Better Utilization of Databases.

#### BRONZE

- Best Onshore Platform (Almendralejo).

#### DIPLOMAS

- Best SPH.
- Highest Sales Volume.
- Best Off-Shore Platform.
- Best Telemarketing Provider.

#### FORTIUS AWARDS

- Best Sales Agent.
- Best Recovery Agent.

#### ALCOBENDAS “HUELLA CERO” AWARDS 2022.

Recognition for Best Practices in Emissions Reduction in 2022, in the category “Implementing renewable energies”.

### PERU

**APEXO EXPERIENCE AWARDS 2022** Category: Best Management of Diversity.

**EFY PERU RECOGNITION 2022.**

**TALENT FEST 2022,** 2º place.

**DIGITAL MANAGERS RANKING.**

**1ST PLACE PAR RANKING, AEQUALS.** Best performance in gender equity

**PAR RANKING - Latam List.**

**RECOGNITION DIPLOMA FOR THE MEASUREMENT OF THE CARBON FOOTPRINT** for the calculation of greenhouse gas (GHG) emissions. Ministry of Environment.

# EMPLOYEE DATA

## Distribution of the workforce

	2020 <sup>4</sup>		2021		2022	
	M	W	M	W	M	W
<b>Argentina</b>	2418	5294	2642	5699	<b>2843</b>	<b>6003</b>
<b>Brazil</b>	1802	3823	1999	4378	<b>2207</b>	<b>4876</b>
<b>Chile</b>	885	1528	770	1550	<b>841</b>	<b>1940</b>
<b>Colombia</b>	5265	12 022	6233	13 129	<b>7828</b>	<b>15 150</b>
<b>Spain</b>	4755	12 986	4771	13 913	<b>3783</b>	<b>14 052</b>
<b>Morocco</b>	155	99	253	144	<b>263</b>	<b>178</b>
<b>Mexico</b>	1513	1728	1696	2090	<b>1842</b>	<b>2247</b>
<b>Peru</b>	4641	7761	5264	9073	<b>5843</b>	<b>10 499</b>
<b>Portugal</b>	338	524	292	560	<b>265</b>	<b>518</b>

In 2022, all countries increased their workforce, both in terms of men and women, with the exception of Portugal, and Spain.

By professional category	2020	2021	2022
<b>Agent / Admin / Validator</b>	60 574	66 343	<b>72 467</b>
<b>Quality</b>	662	776	<b>791</b>
<b>Force/Instructor</b>	661	790	<b>957</b>
<b>Coordinator</b>	3351	3736	<b>4047</b>
<b>Supervisor</b>	869	1173	<b>1182</b>
<b>Service Manager</b>	202	262	<b>288</b>
<b>Head of Services</b>	294	321	<b>350</b>
<b>Other Operations Managers</b>	39	37	<b>43</b>
<b>Others / Structure</b>	791	898	<b>938</b>
<b>Other Operations Staff</b>	94	120	<b>115</b>

Age of the workforce	2020	2021	2022
<b>← 30 years old</b>	36 629	37 815	<b>41 606</b>
<b>30 - 50 years old</b>	27 025	31 708	<b>33 948</b>
<b>→ 50 years old</b>	3883	4933	<b>5624</b>
<b>Average Age</b>	32.3	33,0	<b>31.4</b>

By type of contract and age	2020			2021			2022		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
<b>Permanent contract</b>	10 747	15 903	2808	10 193	18 231	3700	13 130	21 373	4641
<b>Temporary Contract</b>	25 882	11 122	1075	27 622	13 477	1233	28 476	12 575	983
<b>Full time</b>	21 340	17 933	2498	23 957	20 890	3032	25 920	22 932	3556
<b>Part time</b>	15 289	9092	1385	13 858	10 818	1901	15 686	11 016	2068

Temporary contracts decreased in 2022, while fixed contracts increased.

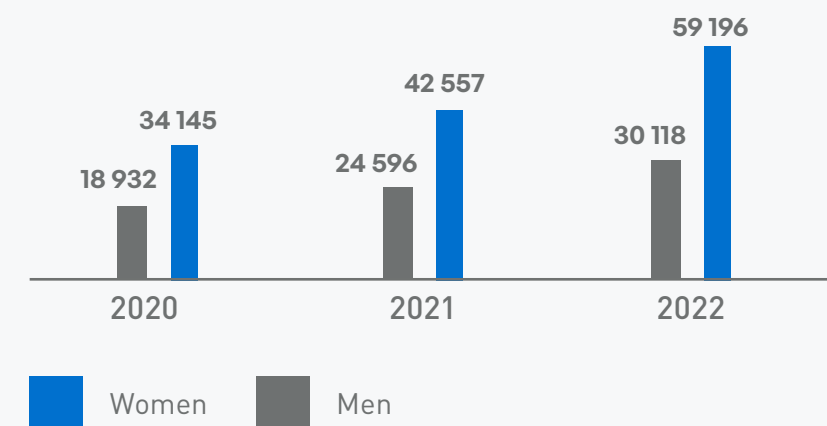
By contract type and sex	2020		2021		2022	
	F	M	F	M	F	M
<b>Permanent contract</b>	9023	20 435	9729	22 395	<b>11 617</b>	<b>27 527</b>
<b>Temporary Contract</b>	12 749	25 330	14 191	28 141	<b>14 098</b>	<b>27 936</b>
<b>Full time</b>	14 535	27 236	16 643	31 236	<b>18 029</b>	<b>34 379</b>
<b>Part time</b>	7237	18 529	7277	19 300	<b>7686</b>	<b>21 084</b>

By professional category, type of contract, and working day	Permanent contract	Temporary Contract	Full time	Part time
<b>Agent / Admin / Validator</b>	32 109	40 358	44 219	28 248
<b>Quality</b>	537	254	701	90
<b>Force/Instructor</b>	635	322	893	64
<b>Coordinator</b>	3436	611	3724	323
<b>Supervisor</b>	969	213	1161	21
<b>Service Manager</b>	216	72	284	4
<b>Head of Services</b>	334	16	350	-
<b>Other Operations Managers</b>	43	-	43	-
<b>Others / Structure</b>	764	174	927	11
<b>Other Operations Staff</b>	101	14	106	9

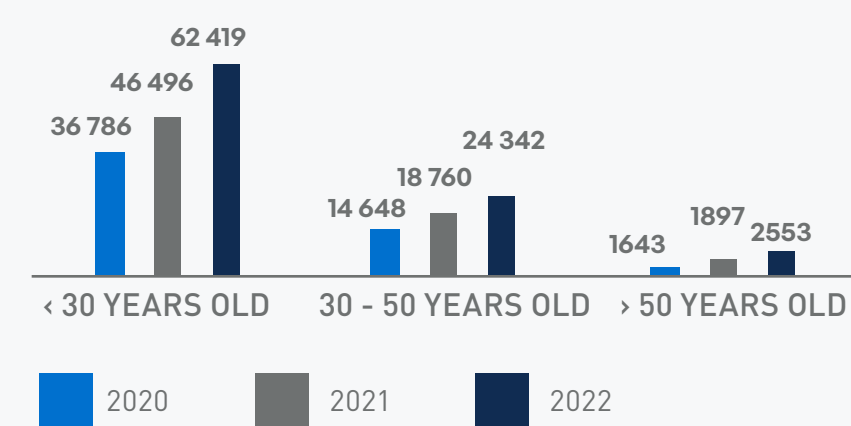
<sup>4</sup> All data for the collaborators subcontracted by the Group in 2021 for the development of the Company's activity in Mexico are included.

## New Hires and employee turnover

NEW HIRES BY GENDER AND YEAR



NEW HIRES BY AGE CATEGORY AND YEAR



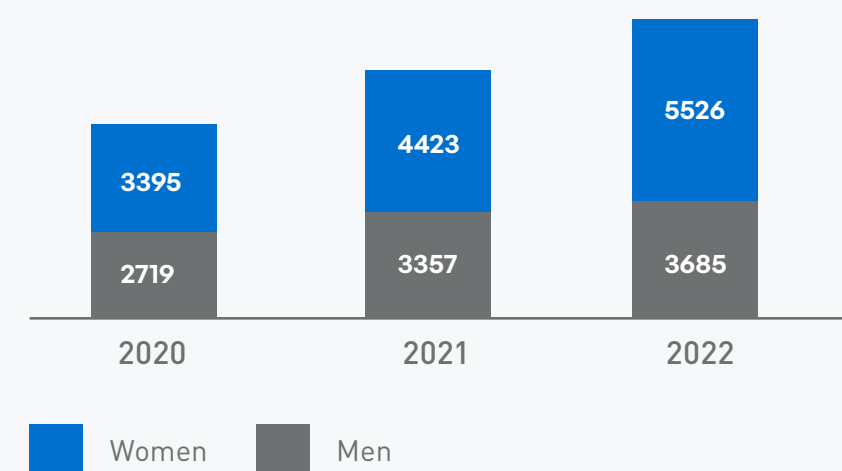
New hires by professional category

Professional Category	2022
Agent / Admin / Validator	87,960
Quality	126
Force/Instructor	172
Coordinator	572
Supervisor	124
Service Manager	34
Head of Services	54
Other Operations Managers	9
Others / Structure	235
Other Operations Staff	28

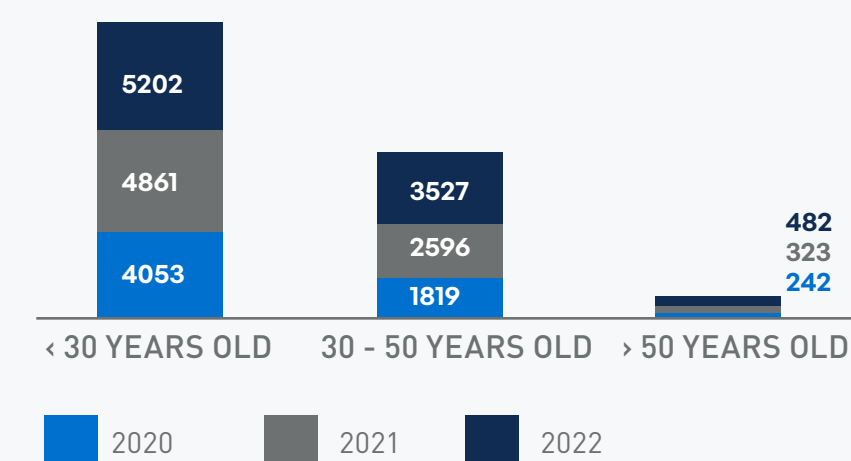
Staff turnover by professional category

Professional Category	2020	2021	2022
Agent / Admin / Validator	5,768	7,331	8,637
Quality	86	60	94
Force/Instructor	19	43	51
Coordinator	164	227	267
Supervisor	26	40	62
Service Manager	9	11	13
Head of Services	10	8	21
Other Operations Managers	0	1	3
Others / Structure	30	52	51
Other Operations Staff	2	7	12

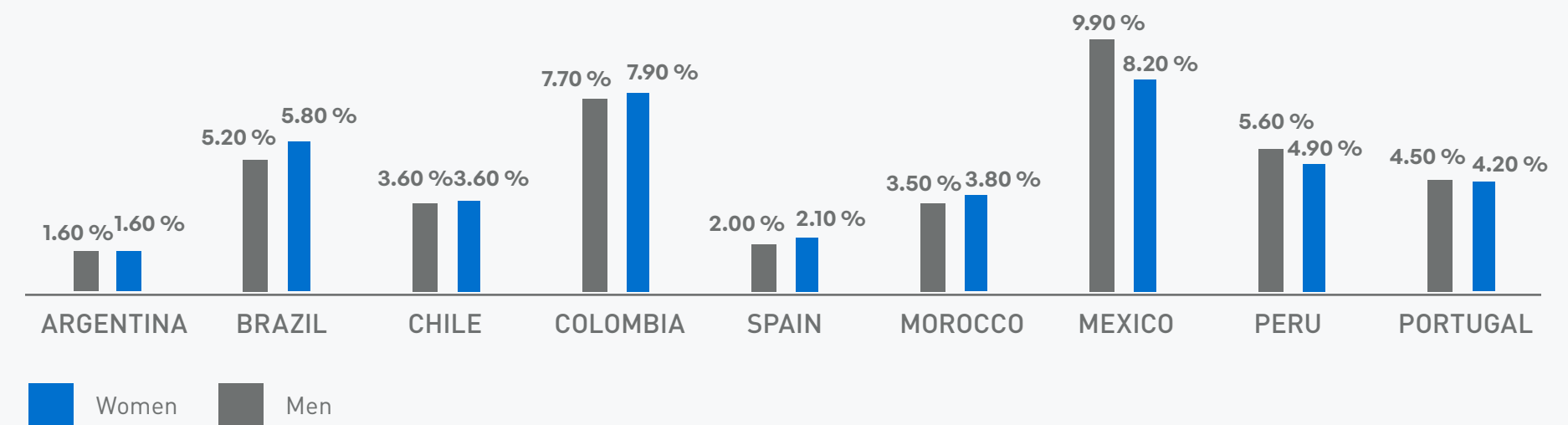
SEVERANCES BY GENDER AND YEAR



SEVERANCES BY AGE AND YEAR



VOLUNTARY TURNOVER RATE BY GENDER AND COUNTRY



## Training

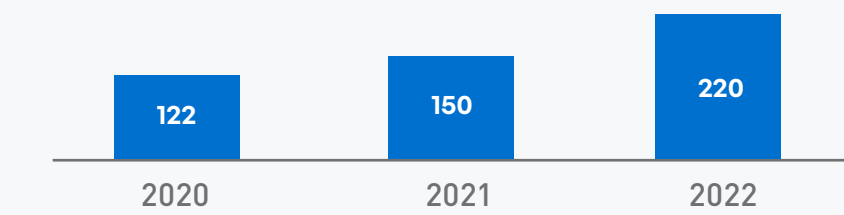
Average training hours by category	2020	2021	2022
Agent / Admin / Validator	5 678 539	7 069 299	10 375 590
Quality	5024	7658	11 479
Force/Instructor	8581	10 444	6809
Coordinator	67 677	39 542	57 360
Supervisor	12 963	91 838	21 974
Service Manager	724	666	751
Head of Services	4165	4321	5669
Other Operations Managers	964	925	545
Others / Structure	52 858	13 923	6072
Other Operations Staff	3213	2420	13 854

## Accidentalidad y enfermedades profesionales

Accident frequency rate	2020		2021		2022	
	W	M	W	M	W	M
Argentina	0.76	0.26	0.53	0.43	0.90	0.79
Brazil	0.50	0.17	0.48	0.63	0.45	0.00
Chile	2.73	0.00	3.63	0.67	27.98	51.27
Colombia	1.74	1.93	2.35	1.30	37.36	19.97
Spain	1.06	0.44	1.18	0.68	1.00	0.92
Morocco	0.00	0.00	0.00	0.00	0.00	0.00
Mexico	0.89	1.23	1.61	0.00	1.85	0.70
Peru	0.45	0.09	0.09	0.06	0.04	0.00
Portugal	0.00	0.00	0.00	0.00	0.00	0.00

Accident severity rate	2020		2021		2022	
	W	M	W	M	W	M
Argentina	0.01	0.00	0.03	0.01	0.03	0.03
Brazil	0.00	0.00	0.00	0.00	0.00	0.00
Chile	0.01	0.00	0.05	0.00	0.95	2.14
Colombia	0.01	0.01	0.01	0.01	0.20	0.10
Spain	0.01	0.01	0.03	0.01	0.04	0.02
Morocco	0.00	0.00	0.00	0.00	0.00	0.00
Mexico	0.01	0.08	0.02	0.00	0.04	0.00
Peru	0.00	0.00	0.00	0.00	0.00	0.00
Portugal	0.00	0.00	0.00	0.00	0.00	0.00

## Accidents at work and occupational diseases



The increase in rates and data in general is due to the return to normal conditions after the pandemic

IT Absenteeism rate	2020		2021		2022	
	W	M	W	M	W	M
Argentina	3.7	1.2	3.9	1.7	4.9	2.0
Brazil	6.8	4.3	6.4	4.7	4.1	2.4
Chile	8.2	2.9	9.7	4.2	8.4	4.5
Colombia	1.5	1.0	2.0	1.5	2.2	1.5
Spain	12.6	7.6	11.0	6.7	13.3	8.6
Morocco	2.9	3.8	5.4	6.4	6.7	7.7
Mexico	1.4	1.2	1.6	1.2	1.7	1.3
Peru	1.2	0.8	1.7	1.5	1.8	1.4
Portugal	6.2	2.1	5.4	2.5	5.9	3.2

Total hours of absenteeism	2020	2021	2022
Women	9 157 076.34	9 069 309.56	11 013 963
Men	2 999 307.05	2 964 696.2	3 480 723
Total	12 156 383.39	12 034 005.76	14 494 685

Accident data and occupational diseases		N° of occupational accidents resulting in lost days			Days lost due to accidents			N° of persons with recognised occupational diseases			Days lost due to occupational diseases	
		2020	2021	2022	2020	2021	2022	2020	2021	2022	2021	2022
Argentina	Women	6	5	<b>9</b>	94	296	<b>317</b>	88	88	<b>98</b>	10 108	<b>5578</b>
	Men	1	2	<b>4</b>	13	40	<b>141</b>	8	10	<b>9</b>	1098	<b>439</b>
Brazil	Women	6	5	<b>5</b>	58	51	<b>35</b>	0	4	<b>4</b>	71	<b>70</b>
	Men	1	3	<b>0</b>	4	10	<b>0</b>	0	4	<b>0</b>	119	<b>0</b>
Chile	Women	6	10	<b>8</b>	19	127	<b>273</b>	0	0	<b>1</b>	0	<b>96</b>
	Men	0	2	<b>7</b>	0	4	<b>292</b>	0	0	<b>0</b>	0	<b>0</b>
Colombia	Women	39	66	<b>110</b>	143	325	<b>586</b>	0	6	<b>1</b>	110	<b>104</b>
	Men	22	18	<b>31</b>	133	124	<b>156</b>	0	0	<b>0</b>	0	<b>0</b>
Spain	Women	20	26	<b>25</b>	253	770	<b>981</b>	3	5	<b>7</b>	351	<b>465</b>
	Men	3	6	<b>8</b>	38	107	<b>156</b>	0	1	<b>0</b>	0	<b>0</b>
Morocco	Women	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	<b>0</b>
	Men	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	<b>0</b>
Mexico	Women	4	6	<b>9</b>	53	69	<b>214</b>	0	0	<b>0</b>	0	<b>0</b>
	Men	5	0	<b>3</b>	327	5	<b>19</b>	0	0	<b>0</b>	0	<b>0</b>
Peru	Women	8	2	<b>1</b>	30	3	<b>4</b>	0	0	<b>0</b>	0	<b>0</b>
	Men	1	1	<b>0</b>	1	1	<b>0</b>	0	0	<b>0</b>	0	<b>0</b>
Portugal	Women	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	<b>0</b>
	Men	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	0	<b>0</b>
<b>Total</b>		<b>122</b>	<b>152</b>	<b>220</b>	<b>1166</b>	<b>1932</b>	<b>3174</b>	<b>99</b>	<b>118</b>	<b>120</b>	<b>11 857</b>	<b>6752</b>



## Remuneration

Remuneration at Konecta is established in wage bands structured by professional category, based on collective agreements, company agreements, or the legislation in force in the countries that do not contemplate this option, without distinction whatsoever between men and women. Such information is provided to employees as soon as they join the Company.

The calculation of the average remuneration per country, is expressed in local currency, and carried out taking into account all wages received throughout 2022, the actual FTE (full-time equivalent) value corresponding to each employee (day and effective date of joining the Company), as well as an absenteeism corrector, which considers all the absent hours that each employee may have, based on the maximum total hours established per collective agreement.

Average remuneration	Spain		Developments since 2021	
	M	W	M	W
Gender				
Currency	Euro	Euro	-	-
Agent / Admin / Validator	17 074	16 727	4.02 %	2.72 %
Quality	17 799	18 226	-0.59 %	3.01 %
Force/Instructor	19 568	20 804	3.10 %	6.38 %
Coordinator	19 368	19 391	1.47 %	1.53 %
Supervisor	25 098	23 658	2.87 %	2.79 %
Service Manager	34 361	33 307	3.84 %	8.23 %
Head of Services	39 268	33 558	4.01 %	6.43 %
Other Operations Managers	-	-	-	-
Others structure	33 504	31 854	-34.2 %	9.70 %
Other operations personnel	25 267	28 951	-0.34 %	-3.78 %

Average remuneration	Brazil		Developments since 2021	
	M	W	M	W
Gender				
Currency	Real	Real	-	-
Agent / Admin / Validator	23 459	22 978	8.48 %	7.51 %
Quality	27 532	26 928	17.91 %	20.20 %
Force/Instructor	46 869	34 171	43.18 %	30.74 %
Coordinator	42 619	40 357	7.75 %	5.25 %
Supervisor	115 449	71 651	-0.91 %	15.06 %
Service Manager	-	-	-	-
Head of Services	193 276	170 443	14.71 %	18.98 %
Other Operations Managers	252 270	298 030	7.73 %	458.14 %
Others structure	78 184	51 575	31.68 %	13.41 %
Other operations personnel	70 494	56 563	3.32 %	1.37 %

Average remuneration	Morocco		Developments since 2021	
	M	W	M	W
Gender				
Currency	Dirham	Dirham	-	-
Agent / Admin / Validator	78 726	77 955	11.54 %	4.41 %
Quality	-	-	-	-
Force/Instructor	80 029	89 667	-33.00 %	-22.29 %
Coordinator	106 723	108 495	-11.24 %	-28.73 %
Supervisor	94 707	163 196	-29.83 %	-33.43 %
Service Manager	191 320	87 315	7.80 %	-56.61 %
Head of Services	-	-	-	-
Other Operations Managers	643 655	161 832	669.36 %	-
Others structure	87 237	81 230	45.15 %	-
Other operations personnel	69 916	64 964	-	-

Average remuneration	Colombia		Developments since 2021	
	M	W	M	W
Gender				
Currency	Colombian peso	Colombian peso	-	-
Agent / Admin / Validator	20 429 517	18 642 651	8.34 %	7.66 %
Quality	21 022 380	20 195 015	12.95 %	8.82 %
Force/Instructor	24 742 011	23 183 304	8.12 %	8.94 %
Coordinator	29 795 056	27 326 328	6.68 %	5.34 %
Supervisor	40.974.088	37 965 851	10.16 %	2.61 %
Service Manager	83 511 347	60 365 811	-19.94 %	18.51 %
Head of Services	98 542 191	92 517 993	3.90 %	2.16 %
Other Operations Managers	118 158 327	204 360 803	35.62 %	3.51 %
Others structure	59 389 993	67 037 760	4.00 %	5.97 %
Other operations personnel	60 753 902	34 493 262	20.93 %	1.24 %

Average remuneration	Peru		Developments since 2021	
	M	W	M	W
Gender				
Currency	Peruvian Sol	Peruvian Sol	-	-
Agent / Admin / Validator	20 029	19 131	4.32 %	3.76 %
Quality	25 057	24 061	7.64 %	5.90 %
Force/Instructor	25 479	23 340	7.38 %	2.71 %
Coordinator	35 125	33 033	4.90 %	1.00 %
Supervisor	44 248	42 432	4.45 %	-1.98 %
Service Manager	75 983	69 616	18.38 %	0.18 %
Head of Services	111 018	106 818	5.07 %	0.38 %
Other Operations Managers	188 993	176 129	-14.64 %	-13.98 %
Others structure	88 400	73 621	-9.78 %	7.21 %
Other operations personnel	-	-	-	-

Average remuneration	Argentina		Developments since 2021	
	M	W	M	W
Gender				
Currency	Argentine peso	Argentine peso	-	-
Agent / Admin / Validator	1 293 343	1 314 607	65.12 %	66.40 %
Quality	-	2 347 424	-	31.34 %
Force/Instructor	1 579 526	1 578 023	65.26 %	61.16 %
Coordinator	1 860 798	1 840 819	60.01 %	57.60 %
Supervisor	-	2 320 130	-	-
Service Manager	-	-	-	-
Head of Services	2 610 890	2 591 574	57.70 %	59.01 %
Other Operations Managers	-	-	-	-
Others structure	3 842 004	3 912 306	64.65 %	54.27 %
Other operations personnel	-	-	-	-

Average remuneration	Chile		Developments since 2021	
	M	W	M	W
Gender				
Currency	Chilean peso	Chilean peso	-	-
Agent / Admin / Validator	7 986 738	7 584 665	8.60 %	9.15 %
Quality	8 295 431	8 786 012	2.56 %	1.84 %
Force/Instructor	8 494 586	8 824 085	-2.43 %	7.14 %
Coordinator	10 961 985	10 870 748	4.36 %	3.75 %
Supervisor	15 273 187	14 542 452	6.68 %	3.68 %
Service Manager	25 151 555	21 080 663	-3.55 %	16.04 %
Head of Services	-	-	-	-
Other Operations Managers	-	-	-	-
Others structure	35 561 786	12 238 536	3.54 %	20.73 %
Other operations personnel	-	-	-	-

Average remuneration	Mexico		Developments since 2021	
	M	W	M	W
Gender				
Currency	Mexican peso	Mexican peso	-	-
Agent / Admin / Validator	113 078	112 618	6.81 %	3.64 %
Quality	123 437	125 358	6.20 %	4.79 %
Force/Instructor	166 704	170 656	9.69 %	11.36 %
Coordinator	174 958	172 980	-2.58 %	0.97 %
Supervisor	478 822	308 114	15.61 %	-10.57 %
Service Manager	298 842	300 131	3.37 %	4.05 %
Head of Services	-	-	-	-
Other Operations Managers	1 282 669	1 457 358	-6.64 %	-11.15 %
Others structure	553 047	538 382	10.60 %	11.06 %
Other operations personnel	589 913	257 449	8.97 %	-689 %

Average remuneration	Portugal		Developments since 2021	
	M	W	M	W
Gender				
Currency	Euro	Euro	-	-
Agent / Admin / Validator	14 135	14 230	0.42 %	4.48 %
Quality	13 327	14 633	0.07 %	2.92 %
Force/Instructor	-	-	-	-
Coordinator	23 327	22 910	7.70 %	1.40 %
Supervisor	17 688	17 118	1.18 %	-0.95 %
Service Manager	-	-	-	-
Head of Services	-	-	-	-
Other Operations Managers	65 608	-	42.00 %	-
Others structure	38 057	57 498	37.66 %	35.30 %
Other operations personnel	-	-	-	-

Average remuneration by age and country	Currency	<30 years old	30 – 50 years old	>50 years old
Argentina	Argentine peso	1 276 574	1 440 442	1 538 404
Brazil	Brazilian real	24 527	33 706	28 432
Chile	Chilean peso	7 801 119	8 623 255	8 383 212
Colombia	Colombian peso	19 421 191	25 183 332	29 868 758
Morocco	Dirham	72 579	84 306	107 731
Mexico	Mexican peso	116 965	158 265	144 119
Peru	Peruvian Sol	19 493	25 997	21 829
Portugal	Euros	13 932	15 495	14 519

The remuneration of the members of the Group's Board of Directors with the position of Senior Manager (sole members of the Senior Management) for the years 2022 and 2021, broken down by concepts is as follows:

2022/2021	Thousands of € (2022)	Thousands of € (2021)
Wages	10 965	1795
Payment in kind	14	61
	10 970	1856

## Wage gap

Ratio resulting from the difference between the average wage earned by men and the average wage earned by women, compared to the average wage earned by men. Information corresponding to the year 2022.

In this sense, both the Human Resources corporate policies, as well as those subject to the area and the Group's Code of Ethics, establish as a fundamental principle equal opportunities and non-discrimination in recruitment, selection, or professional promotion processes. Similarly, each Equality Plan approved in Spain is accompanied by an analysis of wages by category and gender, which is updated annually.

In 2022, we worked with the Remuneration Registry and the Salary Audit resulting therefrom, following the guidelines set by Royal Decree 901 and 902/2020 to harmonise the gap calculation mechanism.

### Wage gap

	2021*	2022
Spain	6 %	7 %
Argentina	2 %	1 %
Brazil	22 %	23 %
Chile	10 %	10 %
Colombia	13 %	13 %
Morocco**	-12 %	2 %
Mexico	13 %	14 %
Peru	11 %	11 %
Portugal	4 %	4 %

\*The difference with the data reported in the 2021 NFS is due to the change in the formula used to calculate the gap in 2022 compared to the previous year. Whereas in 2021 the average remuneration of all categories of women and men was calculated and the gap was calculated on this average, in 2022 we worked directly with the average remuneration of men and women per country, on which the gap was calculated.

\*\*In 2022, an Operations Manager (male) was hired and the Country Manager (female) was dismissed with a high salary commensurate with her responsibilities.

## Additional employee data

### Konecta wage ratio against the official minimum wage

Spain	1:1
	36 h (ATACC agreement): 1.54
Argentina	36 h (Convention 781/20): 1.48
	48 h (Convention 781/20): 1.97
Brazil	1.003
Chile	1.48
Colombia	1:1
Morocco	1.34
Mexico	1:1
Peru	1:1
Portugal	1:1

### Parental leaves

Employees who enjoyed parental leaves in 2022

Mothers	2097
Fathers	525
<b>100 % of employees reinstated</b>	

### Collective bargaining agreements

	% of employees covered by collective agreement
Mexico	73 %
Peru	0 %
Chile	63 %
Portugal	0 %
Morocco	0 %
Colombia	0 %
Argentina	90.9 %
Brazil	100 %
Spain	100 %

### People with disabilities

Number of people with disabilities in the workforce: 632

Employees with disabilities	
Spain	243
Argentina	10
Brazil	216
Chile	22
Colombia	80
Morocco	0
Mexico	4
Peru	53
Portugal	4

### Minimum notice periods regarding operational changes

	Deadlines by country
Mexico	2 weeks
Peru	1.14 week
Chile	4 weeks
Portugal	1.14 weeks
Morocco	1 week
Colombia	between 24 hours, 15 days, and 4 weeks
Argentina	7 working days
Brazil	15 working days
Spain	2 weeks

\*These deadlines are not established by collective bargaining agreements, even when in Spain it does establish the minimum period for notification of working hours (art. 24). Depending on the country, these deadlines are determined on basis of local legislation, regulations, unions' recommendations, or internal regulations.

### Senior management hired from the local community

Proportion of senior management hired from the local community

#### % of executives from the local community

Spain	97 %
Argentina	100 %
Brazil	100 %
Chile	71 %
Colombia	100 %
Morocco	100 %
Mexico	78 %
Peru	69 %
Portugal	80 %

# ENVIRONMENTAL DATA

## Energy consumption

Fuel consumption from non-renewable sources	2020	2021	2022
<b>Fuel used in facilities (m<sub>3</sub>)</b>	15.16	58.91	<b>53.88</b>
<b>Petrol (litres)*</b>	36 511.68	5540	<b>3413</b>
<b>Diesel (litres)*</b>	504 864	33 928	<b>26 073</b>
<b>Natural Gas (MWh)</b>	25.11	15.77	<b>35.20</b>

\*In 2020, data on fuel consumption belonging to an external service for employee transportation were included by mistake

Power consumption	2020	2021	2022*
<b>Power consumption (kWh)</b>	43 855 338	43 210 366	<b>51 583 757</b>
<b>Electric intensity kWh/employee</b>	649.35	580.30	<b>635.48</b>

Energy consumption – Distribution by country	2020	2021	2022*
<b>Spain</b>	27 %	30 %	<b>30 %</b>
<b>Argentina</b>	8 %	7 %	<b>8 %</b>
<b>Brazil</b>	15 %	14 %	<b>12 %</b>
<b>Chile</b>	5 %	3 %	<b>4 %</b>
<b>Colombia</b>	23 %	22 %	<b>24 %</b>
<b>Morocco</b>	0 %	0 %	<b>1 %</b>
<b>Mexico</b>	7 %	7 %	<b>6 %</b>
<b>Peru</b>	14 %	15 %	<b>14 %</b>
<b>Portugal</b>	1 %	1 %	<b>1 %</b>

Energy consumption-Renewable sources (kWh)*	2020	2021	2022*
<b>Consumption in Spain</b>	0	12 124 011	<b>14 688 803</b>
<b>Consumption in Brazil</b>	-	-	<b>1 744 000</b>

\*From 2022, as the health situation as a result of Covid-19 improved, part of the workforce returned to face-to-face work, leading to a 9 % increase in staff compared to 2021 due to the increase in the Group's activity, resulting in an 18.68 % increase in electricity consumption. However, it is worth noting that in 2022 the percentage of electricity consumed from renewable sources also increased by 35.5% compared to 2021.

## Indirect consumption

	2020	2021	2022
<b>Miles travelled by plane</b>	926 700	1 126 485	<b>2 809 539</b>

## Water consumption

Water consumption	2020	2021	2022
<b>Water Consumption (m<sup>3</sup>)*</b>	214 804	217 831	<b>257 556</b>
<b>% sourced from the municipal water network</b>	100 %	100 %	<b>100 %</b>
<b>Water consumption intensity (m<sup>3</sup> / employees)</b>	3.18	2.93	<b>3.17</b>

\*As regards water consumption in 2021, it was detected that the consumption of one of the sides was not included by mistake.

## Waste

Hazardous waste	2020	2021	2022
<b>Hazardous waste generated (t)</b>	31.89	48.39	<b>70.79</b>
<b>Hazardous Waste recycled (t)</b>	23.55	41.96	<b>56.15</b>
<b>% HW Recycled</b>	74 %	87 %	<b>79 %</b>
<b>Intensity in the generation of HW (t / employees)</b>	0.0005	0.0006	<b>0.0009</b>

Non-Hazardous Waste (t)	2020	2021*	2022**
<b>Non-hazardous waste generated (t)*</b>	1578.38	2015.09	<b>1698.57</b>
<b>Non-hazardous waste Recycling (t)</b>	73.57	168.60	<b>156.80</b>
<b>% NHW recycled</b>	5 %	8 %	<b>9 %</b>
<b>Intensity of NHW generation (t / employees)</b>	0.0234	0.0271	<b>0.0209</b>

\*An error was detected in the calculation for 2021. This error has already been corrected.

\*\*The deviation in the data of non-hazardous waste generated for 2022 with respect to 2021 is due mainly to the improvement of the standardization of data registration in Spain, which shall be extended to the rest of countries in 2023.

## Paper and paperboard consumption

Paper and paperboard consumption	2020	2021	2022
<b>Total paper and paperboard purchased (t)</b>	88.14	35.30	<b>36.23</b>
<b>Total paper and paperboard recycled (t)</b>	51.81	73.33	<b>58.52</b>
<b>Paper and cardboard consumption intensity (t / employee)</b>	0.0013	0.0005	<b>0.0004</b>

# COMDATA NON-FINANCIAL INFORMATION STATEMENT

2022

# 001

## GENERAL

Description of the Business model  
Organisational design and structure  
Risk Management  
ESG strategy and materiality analysis

# 002

## GOOD GOVERNANCE

Code of Ethics and Whistleblowing Channel  
Respect for Human Rights  
Fight against corruption and bribery  
Information security and customer data protection (ISO 27 001 and GDPR)  
Subcontractors and suppliers  
Inclusion in the purchasing policy of social, gender equality and environmental issues  
Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility  
Supervision systems and audits and their results  
Consumers  
Quality and Excellence

# 003

## PEOPLE

Talent management and employment promotion  
Employment  
Distribution of the workforce  
New hires  
Layoffs  
Turnover  
Remuneration  
Wage gap  
Organisation of work  
Absenteeism  
Measures designed to facilitate the enjoyment of work-life balance  
Health and safety  
Social Relations  
Training  
Outsourced workers  
Universal accessibility for people with disabilities  
Equality

# 004

## ENVIRONMENT

Commitment to the environment  
Energy consumption in the facilities  
Climate Change and pollution  
Biodiversity  
Circular Economy, prevention and waste management  
Sustainable use of resources

# 005

## SOCIETY

Impact of the Comdata's activity on local development  
Relationships and communication with local communities  
Cooperation and partnerships

# 006

## COMDATA: TABLE OF CONTENTS: LAW 11/2018

Requirements of Law 11/18

# DESCRIPTION OF THE BUSINESS MODEL

**C**omdata (hereinafter “the Group” or “the Company”) is a leading provider of innovative global Customer Management BPO services, with 30 years of experience in the EMEA and LATAM regions. Comdata combines an international presence, with a strong local experience, leveraging 30 languages across 4 continents and 21 countries.

Focusing on the needs and opportunities of each industry, Comdata offers a full range of comprehensive customer management solutions such as acquisition, retention, customer service, technical support, and recoveries based on a portfolio of global services covering customer operations (front & back), customer experience, process reengineering consulting, and cutting-edge digital technologies. Based in Milan, Comdata clients include the largest telecommunications, energy, banking, mobility, retail, and e-commerce companies.

In October 2022, Comdata joined forces with Konecna to create one of the largest players in the BPO market (see section “About the Consolidated Non-Financial Information Statement - Scope and Coverage” and section “Business Model - Integration of the Konecna and Comdata Groups”).

# ORGANISATIONAL DESIGN AND STRUCTURE

The structure of Comdata in 2022, and prior to the integration and closing of the operation with Konecna, which occurred on October 25, 2022, was as follows:



In 2022, and until the integration with Konecna, Comdata was led by a senior management team that met at the executive committee level ("Exco"). The Exco was led by the Group's CEO for the time being, which involved:

The CEO of the France region (France, Morocco, Madagascar).

The CEO of the Italy Region (Italy, Albania, Romania).

The CEO of the rest of Europe (Turkey, Czech Republic, United Kingdom, Germany, Hungary).

The CEO of the Spanish-speaking Region (Spain, Central America, South America).

The Head of Global Clients Division, focused on multi-regional global clients, and who also acts as Group Strategy & Corporate Development Officer.

The CFO, who manages the central finance and procurement functions.

The Group's Legal Officer, who oversees legal and compliance aspects at a Group level.

The Integration and Transformation Officer, who leads part of the central support functions (Marcom, HR, Centre of Excellence, and Office of Integration, IT).

## RISK MANAGEMENT

Due to Comdata's activity, risk management is primarily focused on client privacy and cybersecurity. Specifically, the Security and Privacy area (CyberRisk and Privacy Risks) of the Italy Region (Italy, Albania, and Romania), has implemented a complete Risk Management system (Risk Assessment + risk treatment).

The Information Security area performs the management of Cyber Risks and Privacy, according to the requirements of ISO 27 001. The treatment of these risks includes the mitigation, acceptance, transfer, and elimination thereof.



# ESG STRATEGY AND MATERIALITY ANALYSIS

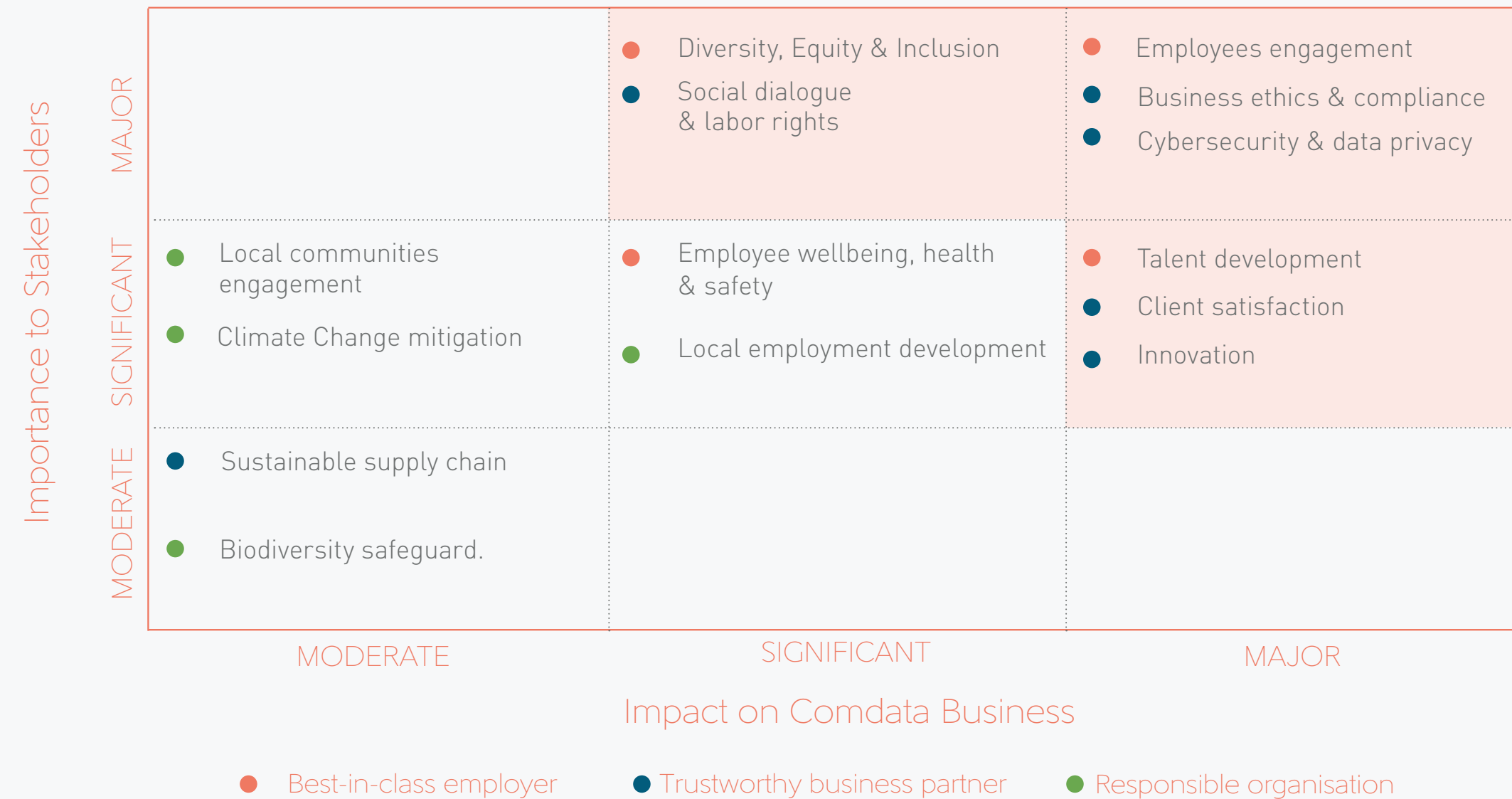
Comdata developed its ESG strategy both globally and locally.

The ultimate goal is to define, communicate, and enforce Group-wide objectives through guidelines and initiatives that create a shared vision, and common goals (e.g., carbon reduction programme, diversity, and inclusion initiatives, etc.).

This Group-wide endorsement of ESG goals provides a shared sense of purpose and leadership to local teams, who contribute through activities relevant to their own communities, whether it be reforestation programmes in Madagascar, or partnerships with local NGOs to support children or vulnerable groups.

COMDATA PROMOTES ESG ACCEPTANCE AND CONTINUOUS IMPROVEMENT ACROSS GEOGRAPHIES.

Also, a materiality matrix was defined taking into account the concerns of stakeholders (employees, investors, clients), identified through various feedback and investigations. Said matrix was created based on two regional studies (France and Italy region), and was reviewed in accordance with the comments expressed by employees and clients in the Diversity and Equality study, and in the client survey.



To respond to stakeholders' priorities, the Group's ESG strategy is based on three main axes:

- Being the best-in-class employer:** caring about people is critical to the sustainability of the company. Comdata's goal is to build a better, more diverse, and inclusive workplace. Therefore, the company focuses on programmes to increase employee engagement, talent development, diversity, inclusion, equity and well-being, and the health and safety of its professionals.
- Being a reliable business partner:** the organisation is committed to its partners (clients, suppliers, financial partners, ...) following the highest ethical standards. Both business ethics and compliance, as well as cybersecurity and data protection, are fundamental aspects for client satisfaction.
- Being a responsible organisation:** as a global actor, Comdata takes on global and local challenges: from actions for climate change mitigation (waste management, eco-office, and eco-mobility schemes), to participation and support to the local community (education and child health, inclusion of vulnerable people, ...).

# GOOD GOVERNANCE

# CODE OF ETHICS AND WHISTLEBLOWING CHANNEL

**C**omdata maintains the Group's Code of Ethics, and a specific Group Policy on Anti-Corruption. Both have been translated into all the languages of the countries in which it operates.

To report any conduct that violates the Code of Ethics, or any other mandatory law or rules of the Group, Comdata implemented a whistleblowing procedure, and adopted a specific policy. To that end, the company enabled a platform for reporting said behaviours. The tool complies with whistleblowing regulations, and provides high protection for whistleblowers and the persons reported. The Group's Internal Audit Team is the body responsible for receiving and handling complaints.



In 2022, a total of 17 complaints were received:

- 2 of them were considered well-founded (they took place in Mexico's HR Office, and in public procurement in Morocco), and led to specific corrective and/or investigative actions. In the case of Mexico, local disciplinary sanctions were applied, and, in Morocco, an audit was carried out on the recruitment processes in various companies in the country. The audit report was sent to the companies and the parent company, along with a remediation plan that is currently underway.
- Other 5 cases were of potential interest, as no response was obtained to the request for further clarifications and details, and were therefore filed (2 cases in HR Italy, 2 more in HR Colombia, and 1 in HR Spain).
- Although 2 reports were deemed unfounded, they allowed for the identification of some critical problems, and the adoption of improvement actions (HR Italy).
- 7 reports were considered unfounded and filed, as the problems were attributable to individual disputes (2 in HR Italy, to which a reasoned response was provided), and / or instrumental disputed (5 in HR Morocco).
- 1 report referred to issues not relevant to the system and was, therefore, filed (HR Romania).

## RESPECT FOR HUMAN RIGHTS

Comdata's Code of Ethics prohibits the exploitation of workers and the use of child labour in all countries in which it operates. In addition to full compliance with applicable local regulations, the company promotes the protection of workers' rights, freedom of association and the right to join trade unions.

Similarly, the same document reflects its commitment to the care and protection of its professionals, guaranteeing rights such as equal opportunities, fair remuneration based on transparent criteria, the elimination of any possibility of direct or indirect discrimination on the basis of individual characteristics such as gender, different abilities, age, marital status, ethnic or social origin, religious beliefs, sexual or political orientation, and a selection process based on criteria of merit, professionalism, competence and compliance with the company's values.

In the same vein, it is committed to protecting the physical and psychological well-being of its professionals, seeking a balance between the demands of work and family life and the demands of personal life, and prohibiting any form of violent behaviour or behaviour that offends against human dignity.

In addition, the company encourages the development of initiatives to promote diversity, equity, and inclusion (DE&I) in the workplace. Every year, Comdata conducts a survey on DE&I to assess the maturity of the organisation around these issues.

## FIGHT AGAINST CORRUPTION AND BRIBERY

Comdata Compliance Framework in 2022 was made up of:

- The Board of Directors, representing the body that defines acceptable risks in conducting business, and drives the designs of the Company's internal control system. Comdata's Compliance Committee, the Group's body responsible for the definition, dissemination, and correct management of compliance issues. It ensures its uniform and consistent management, according to the risk profiles of the individual legal entities of the Group.
- Local Compliance Officers represent focal points in each relevant legal entity of the Group and ensure, locally, knowledge and dissemination of the Group's compliance rules, monitor their effective implementation, and report any issues to the Compliance Committee. They also ensure the correct management of complaints of irregularities in close coordination with the Group's Internal Audit.

# INFORMATION SECURITY AND CUSTOMER DATA PROTECTION (ISO 27 001 AND GDPR)

**C**omdata Group companies are tracking privacy obligations locally, replicating the European scheme in their subsidiaries, having a DPO in the countries where it is mandatory.

Comdata Spa, the Group's holding company, provides management processes, and an Information Security Management System (ISMS), integrated with the company's quality system. The safety management system is based on ISO/IEC 27 001/17/18 and ISO/IEC 22 301/313.

Specific roles and responsibilities related to Information Security management have been defined, establishing the Security committee, the Chief IT Security Officer (CISO), and a team of people for managing security issues:

- Identification of the perimeter of the enterprise that the ISMS must protect, both in terms of physical (company sites), organisational (corporate functions), or logical nature (computer networks and information systems).
- Definition of an Information Security Policy, reflecting the strategic mission of the company, and its organisational structure.
- Approach of risk management processes.
- Identification of tangible and intangible assets within the limits of the perimeter of the company to be protected.
- Identification of the inherent vulnerabilities of assets and threats that can exploit them, estimation of the severity of the impact of threats on assets in terms of integrity, availability, and confidentiality of information.
- Calculation of risks, according to probabilities and impacts.
- Choice of how to manage calculated risk, and how to reduce it by applying appropriate controls, which may be of organisational, physical, or logical-computer nature.
- Business Continuity and Disaster Recovery Processes (ISO 22 301 and ISO 22 313 certificates).

Comdata Spa addresses the issues within the security governance process in the spirit of continuous improvement in terms of: improvement processes (based on the Deming PDCA cycle), audits (internal, conducted by Internal and External Audit), organisational security, which directs policies, standards, procedures, controls, and verifications, as well as the processes and responsibilities for security governance, risk analysis and business impact analysis, compliance with privacy legislation, logical and physical security, which determine the methods of protecting assets and processed data, across various areas of intervention.

Comdata Spa had an inspection by the Privacy Authority in April 2019. The inspection led to the opening of procedures by the Supervisory Authority which will close in April 2024. In addition, Comdata Spa had a supplementary inspection by the Supervisory Authority in May 2021, but there is no precedent to say whether there has been a reopening of the proceedings that could postpone its closure to May 2026 or not.

# SUBCONTRACTORS AND SUPPLIERS

Since the beginning of 2020, Comdata has worked on the implementation of a new purchasing model, managed through a matrix organisation that governs the relationship between global procurement, and local or regional procurement teams. With this model, the aim is to harmonise the supply chain approach, both from the economic and profitability point of view, as well as with respect to its responsible business principles, based on transparency, equal opportunities, objectivity in decision-making, and sustainability.

The company works with more than 2800 suppliers that mainly provide Services (rentals and facilities, temporary labour, consulting, etc.) and Technology (IT infrastructure, software licenses, cybersecurity, etc.).

In October 2021, the deployment of a global procurement tool was completed in the leading regions (Spain, Latin America, Italy, France, and Turkey). This tool seeks to enforce the principles of the procurement model, and the traceability of interactions with suppliers.

## Inclusion in the purchasing policy of social, gender equality and environmental issues

Comdata is committed to collaborating with suppliers who share their same values with respect to environmental and social impact. These factors are taken into account as part of supplier approval, selection, and evaluation processes.

The Group's Procurement Policy, approved in June 2022, includes a commitment to Sustainable Procurement, aimed at promoting the adoption of the highest standards in sustainability by suppliers in their business operations, with a primary focus on the Environmental, Business Ethics, and Sustainability principles, Labour and Human Rights, and Community Development.

Requirements related to ESG criteria, and the Code of Conduct are included in the Regional Terms and Conditions, and in the approval procedures. The organisation is in the process of structuring, and standardizing this approach globally.

Available documents include:

- Code of Ethics (document applicable to all companies under Comdata Spa).
- Responsible Procurement letter.
- Supplier approval procedures:
  - Comdata Spa. H-IO-0015: Procurement - Categories: supply, rating, and evaluation of suppliers.
  - Comdata Spain&Latam PGC\_47: Approval and evaluation of suppliers Procedure.

In its core markets, the company has annual supplier performance reviews, through which internal stakeholders assess the performance of its major suppliers to detect potential risks, or non-compliance issues that could have an impact on our business.

In 2022, a project was initiated to standardize supplier assessment, and risk assessment procedures. Based on a criticality matrix, the risk associated with each category or supplier, and its potential impact on the business will be evaluated. To this end, the company is currently undertaking a selection process to integrate a risk assessment and supplier ESG tool to help monitor suppliers' compliance with their sustainability principles (due to the mergers and acquisitions process, this plan was rescheduled for 2023 and the policies and tools that are in place within Konecta will be taken into account).

## Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility

The selection process for suppliers is governed by local policy and procedures, following the principles of transparency, equity, and equal opportunities. The governance currently in place ensures adherence to these principles, and objective decision-making, by including key stakeholders in the approval process, which is implemented through the Procurement Committee (for purchases → €25k), or an approval workflow within the purchasing platform (for purchases ← €25k).

Regarding suppliers' approval, requirements on ESG and responsible business principles are included. At Comdata Spa, for example, there is a risk assessment process that is based on the nature and criticality of the service. For suppliers belonging to "risk areas", Procurement requests documentation that guarantees the reliability of the supplier, including:

- Financial statements of the company;
- Chamber of Commerce reports;
- Commercial reputation (also from the website);
- International certifications (ISO 9001, 27 001, 45 001, 14 001, 22 301).

## Supervision systems and audits and their results

Together with business stakeholders, an annual supplier assessment process is conducted to identify potential risks, or non-compliance situations. They establish in their T&Cs the right to audit suppliers, if necessary. Supplier audits are performed in particular cases, but not yet as a structured and proactive approach to complete the suppliers' assessment procedure.

As part of the project to implement ESG compliance tracking and risk assessment, the feasibility of developing a proactive supplier audit process for those categories of higher potential risk is currently under evaluation. A comprehensive approach to supply chain assessment is expected to be developed in 2023 as part of the integration into Konecta.

# CONSUMERS

## Quality and Excellence

Comdata implemented a system to measure client satisfaction through annual surveys sent to more than 1000 clients in all countries.

The purpose of the questionnaire is to evaluate:

- Overall satisfaction and perception about Comdata, and providing a way to share dissatisfaction, or recommendations for improvements.
- The entire client experience from the sales phase, the start-up of new projects, and the quality of Comdata management of client operations (sales, implementation, start-up, account management, ongoing operations innovation, and digital solutions, etc.).

In addition to this annual questionnaire, operations issue quarterly operations surveys with the aim of measuring key KPIs on a regular basis, and linking them to key stages of the client lifecycle (implementation, acceleration, mid-contract, etc.) to identify and address dissatisfaction as soon as it appears.

The results of the customer survey for 2022 are as follows:

**434** respondents (**312** clients).

**NPS +28**, with **42 % de clients** being promoters.

**Overall Satisfaction: 91 %.**

As part of the management of complaints received from clients, Comdata teams are informed of the results to establish action plans with corrective measures, and ensure that clients are informed about their progress:

- The management of each region/country receives a presentation highlighting the results of the survey, and a summary of the main comments of the promoters and detractors.
- Local teams contact known detractors (those who agreed not to be anonymous). In case of written feedback, the issue raised by the client is discussed in such interaction.
- The respondent base with the details of the answers is provided to management, operations, and sales.
- The process is managed, at the local or regional level, by a sales or operations leader, and sponsored by the general manager of that area (country or region).



# PEOPLE

## Talent management and employment promotion

People embody **Comdata**'s main pillar. The attention that Comdata pays to its employees and their needs is one of the characteristics that distinguish it as a company. Over the years, we have worked hard to execute projects and programmes that meet our needs and expectations, so as to create the most satisfying work environment possible, and care for the talent of our employees.

In September 2022, a global employee satisfaction survey was launched for the first time for all Group individuals and geographies. The project was successfully executed, thanks to the collaboration of all the teams, and with the use of the Colorado C-Live solution.

The survey was translated into all 11 Comdata languages and sent to all contributors, with an overall response rate of 58 % (~20 000 responses), and a global E-SAT of 7.2/ 10. The Global E-SAT is the average score of all responses given by respondents and represents the overall level of satisfaction.

**The Employee Satisfaction Survey was first conducted in 2022.**

The survey consisted of 5 demographic questions to customize the panel of participants, and 31 closed questions evaluated on a scale from 1 (completely disagree) to 10 (completely agree). The survey focused on 9 main areas of interest:

<b>Commitment</b>	<b>Relationship with the team</b>	<b>Health and safety</b>
<b>Internal communication and transparency</b>	<b>Well-being</b>	<b>Environmental, Social and Governance Criteria</b>
<b>Relationship with the Manager</b>	<b>Compensation</b>	
	<b>Training and Development</b>	

The main objective of the project was to discover the current level of satisfaction of employees worldwide, using a common and global methodology, indicators, and standards to define and implement global and local initiatives, aimed at building a more satisfactory work environment.

**Albania, Hungary, Madagascar, Morocco, and Romania were recognized as the “Best Place to Work”.**

In 2022, **Comdata** made the decision to improve its employment portal by introducing a new section called “Our People”, aimed at attracting potential candidates by showcasing the career advancement opportunities that employees have experienced. The company conducted interviews with 21 people from all countries of the Group, who shared their personal testimonies, and provided information on various aspects of their career paths, including career growth, customer experience, diversity and inclusion, smart work and flexible work arrangements, and the company’s best practices, training for direct employees (agents, team leaders, supervisors) and international mobility, international communities, women at Comdata, digital innovation, telecommuting and flexibility, learning, and development for indirect employees.

Another pillar of Comdata's commitment to people is the Global Variable Incentive System (MBO), implemented in all the countries where the company operates, and specifically related to the 2022 fiscal year, which runs from January 1 to December 31.

The system involved approximately 700 people, including directors, managers, and other key roles, who are directly responsible for driving the company’s success. This system is based on the principles of financial and economic sustainability, as well as the notion of “pay-for-performance”. It is carefully designed to be measurable, and includes clear and defined KPIs and indicators. The ultimate goal of this programme is to align Comdata’s business objectives with the individual goals of employees. Through this system, we seek to motivate and encourage the human team to give their best, thus improving their performance, and contributing to the overall success of the company.

# EMPLOYMENT

The main indicators relating to people are then reported, taking into account employees as of December 31, 2022.

## Distribution of the workforce

Note: Some of the information relating to Turkish personnel is not disaggregated, as the transfer of data to Konecna would be contrary to Turkish Personal Data Protection Act No. 6698 (Transfer of Personal Data Abroad). Since January 2023, the necessary steps are being taken to request authorization from the Turkish Personal Data Protection Authority for such processing. Therefore, for confidentiality reasons, it was not possible to provide disaggregated data for Turkey for the financial year 2022.

Distribution of the workforce

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	290	440	337	379	14	730
Germany	3	32	0	9	26	35
Belgium	48	62	46	59	5	110
Brazil	29	64	39	51	3	93
Colombia	2146	3489	3432	2096	107	5635
El Salvador	395	436	526	301	4	831
Spain	761	2150	525	1795	591	2911
France	1488	3147	1446	2542	647	4635
Guatemala	247	416	452	209	2	663
Hungary	32	105	58	62	17	137
Italy	2335	4689	285	5255	1484	7024
Madagascar	955	1356	1821	484	6	2311
Morocco	3423	3292	2959	3547	209	6715
Mexico	1111	1279	1368	861	161	2390
Monaco	54	37	6	66	19	91
Peru	937	1784	1626	1036	59	2721
United Kingdom	175	202	157	170	50	377
Czech Republic	294	979	485	644	144	1273
Romania	269	1248	235	1087	195	1517
Turkey	-	-	-	-	-	3650
<b>Total</b>	<b>14 992</b>	<b>25 207</b>	<b>15 803</b>	<b>20 653</b>	<b>3743</b>	<b>43 849</b>

Nº of employees with a fixed contract by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	290	440	337	379	14	730
Germany	3	31	0	8	26	34
Belgium	38	46	29	51	4	84
Brazil	28	64	38	51	3	92
Colombia	933	1370	1036	1192	75	2303
El Salvador	395	436	526	301	4	831
Spain	469	1438	182	1276	449	1907
France	1138	2455	747	2255	591	3593
Guatemala	247	416	452	209	2	663
Hungary	32	105	58	62	17	137
Italy	2250	4525	192	5124	1459	6775
Madagascar	954	1356	1820	484	6	2310
Morocco	3290	3422	2957	3546	209	6712
Mexico	1110	1278	1368	859	161	2388
Monaco	50	33	3	61	19	83
Peru	17	23	4	33	3	40
United Kingdom	116	119	110	97	28	235
Czech Republic	108	300	87	250	71	408
Romania	269	1248	235	1087	195	1517
Turkey	-	-	-	-	-	3650
<b>Total</b>	<b>11 869</b>	<b>18 973</b>	<b>10 181</b>	<b>17 325</b>	<b>3336</b>	<b>34 492</b>

Nº of employees with Temporary Contract by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	0	0	0	0	0	0
Germany	0	1	0	1	0	1
Belgium	10	16	17	8	1	26
Brazil	1	0	1	0	0	1
Colombia	1213	2119	2396	904	32	3332
El Salvador	0	0	0	0	0	0
Spain	292	712	343	519	142	1004
France	350	692	699	287	56	1042
Guatemala	0	0	0	0	0	0
Hungary	0	0	0	0	0	0
Italy	85	164	93	131	25	249
Madagascar	1	0	1	0	0	1
Morocco	1	2	2	1	0	3
Mexico	1	1	0	2	0	2
Monaco	4	4	3	5	0	8
Peru	920	1761	1622	1003	56	2681
United Kingdom	59	83	47	73	22	142
Czech Republic	186	679	398	394	73	865
Romania	0	0	0	0	0	0
Turkey	-	-	-	-	-	0
<b>Total</b>	<b>3123</b>	<b>6234</b>	<b>5622</b>	<b>3328</b>	<b>407</b>	<b>9357</b>

Nº of employees with full-time contract by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	44	79	45	69	9	123
Germany	3	24	0	8	19	27
Belgium	48	59	46	56	5	107
Brazil	25	45	26	41	3	70
Colombia	2102	3361	3330	2029	104	5463
El Salvador	395	436	526	301	4	831
Spain	496	1436	194	1275	463	1932
France	1444	2750	1398	2246	550	4194
Guatemala	186	313	325	173	1	499
Hungary	31	89	52	53	15	120
Italy	1000	1087	83	1502	502	2087
Madagascar	939	1299	1751	481	6	2238
Morocco	3381	3211	2918	3478	196	6592
Mexico	794	748	883	560	99	1542
Monaco	51	36	6	65	16	87
Peru	909	1715	1552	1013	59	2624
United Kingdom	162	178	143	152	45	340
Czech Republic	251	564	368	368	79	815
Romania	247	1117	203	982	179	1364
Turkey	-	-	-	-	-	3609
<b>Total</b>	<b>12 508</b>	<b>18 547</b>	<b>13 849</b>	<b>14 852</b>	<b>2354</b>	<b>34 664</b>

Nº of employees with reduced working hours by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	246	361	292	310	5	607
Germany	0	8	0	1	7	8
Belgium	0	3	0	3	0	3
Brazil	4	19	13	10	0	23
Colombia	44	128	102	67	3	172
El Salvador	0	0	0	0	0	0
Spain	265	714	331	520	128	979
France	44	397	48	296	97	441
Guatemala	61	103	127	36	1	164
Hungary	1	16	6	9	2	17
Italy	1335	3602	202	3753	982	4937
Madagascar	16	57	70	3	0	73
Morocco	42	81	41	69	13	123
Mexico	317	531	485	301	62	848
Monaco	3	1	0	1	3	4
Peru	28	69	74	23	0	97
United Kingdom	13	24	14	18	5	37
Czech Republic	43	415	117	276	65	458
Romania	22	131	32	105	16	153
Turkey	-	-	-	-	-	41
<b>Total</b>	<b>2484</b>	<b>6660</b>	<b>1954</b>	<b>5801</b>	<b>1389</b>	<b>9185</b>

By professional category, type of contract and type of shift

	Permanent contract	Temporary Contract	Full time	Part time	
Agent / Admin / Validator		29 409	8793	29 192	9010
Quality		460	77	508	29
Force/Instructor		425	78	491	12
Coordinator		1755	219	1928	46
Supervisor		328	31	351	8
Service Manager		235	23	256	2
Head of Services		252	17	264	5
Other Operations Managers		56	2	58	-
Others / Structure		1475	116	1524	67
Other Operations Staff		97	1	92	6
<b>Total</b>		<b>34 492</b>	<b>9357</b>	<b>34 664</b>	<b>9185</b>

Distribution by professional category

Country	Agent / Admin / Validator	Coordination / Supervision	Force/ Instructor	Head of Services	Other Operations - Employees	Other operations - Manager	Quality	Service Manager	Structure/ SGA	Supervision/ coordination	Total
Albania	609	55	10	-	-	-	4	-	42	10	730
Germany	28	-	-	-	-	-	-	-	7	-	35
Belgium	94	8	1	-	-	-	3	-	3	1	110
Brazil	34	4	-	6	-	-	28	-	18	3	93
Colombia	4885	238	106	72	-	5	85	29	164	51	5635
El Salvador	755	40	10	5	-	2	8	4	4	3	831
Spain	2587	117	17	-	1	-	13	13	112	51	2911
France	3853	274	53	44	25	9	26	74	245	32	4635
Guatemala	585	35	13	4	-	1	7	12	5	1	663
Hungary	110	6	1	-	-	2	4	-	5	9	137
Italy	6091	401	27	30	-	-	20	31	371	53	7024
Madagascar	1831	119	55	9	30	2	66	18	162	19	2311
Morocco	5758	370	102	2	41	16	158	37	205	26	6715
Mexico	2114	100	36	5	-	9	47	8	34	37	2390
Monaco	69	-	3	-	-	-	-	5	5	9	91
Peru	2447	114	48	11	-	1	36	25	22	17	2721
United Kingdom	276	18	-	11	1	10	1	-	49	11	377
Czech Republic	1101	58	16	1	-	1	9	1	77	9	1273
Romania	1325	17	5	69	-	-	22	1	61	17	1517
Turkey	-	-	-	-	-	-	-	-	-	-	3650
<b>Total</b>	<b>34 552</b>	<b>1974</b>	<b>503</b>	<b>269</b>	<b>98</b>	<b>58</b>	<b>537</b>	<b>258</b>	<b>1591</b>	<b>359</b>	<b>43 849</b>

## New hires

N° new hires by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	42	63	58	45	2	105
Germany	0	0	0	0	0	0
Belgium	3	7	7	3	0	10
Brazil	0	0	0	0	0	0
Colombia	281	427	540	163	5	708
El Salvador	51	66	86	31	0	117
Spain	83	128	125	75	11	211
France	110	194	194	94	16	304
Guatemala	0	0	0	0	0	0
Hungary	8	25	13	14	6	33
Italy	31	34	21	39	5	65
Madagascar	126	176	267	35	0	302
Morocco	321	276	362	227	8	597
Mexico	324	250	342	197	35	574
Monaco	0	0	0	0	0	0
Peru	261	393	447	200	7	654
United Kingdom	25	24	31	15	3	49
Czech Republic	34	106	69	61	10	140
Romania	61	236	90	176	31	297
Turkey	-	-	-	-	-	277
<b>Total</b>	<b>1761</b>	<b>2405</b>	<b>2652</b>	<b>1375</b>	<b>139</b>	<b>4443</b>

New hires by professional category

Country	Agent / Admin / Validator	Coordination / Supervision	Force/ Instructor	Head of Services	Other Operations - Employees	Other operations - Manager	Quality	Service Manager	Structure/ SGA	Supervision/ coordination	Total
Albania	96	-	1	-	-	-	-	-	8	-	105
Germany	-	-	-	-	-	-	-	-	-	-	0
Belgium	10	-	-	-	-	-	-	-	-	-	10
Brazil	0	0	0	0	0	0	0	0	0	0	0
Colombia	695	1	1	-	-	-	-	-	10	1	708
El Salvador	116	1	-	-	-	-	-	-	-	-	117
Spain	211	-	-	-	-	-	-	-	-	-	211
France	302	-	-	-	-	-	-	1	1	-	304
Guatemala	0	0	0	0	0	0	0	0	0	0	0
Hungary	31	-	-	-	-	1	-	-	-	1	33
Italy	56	1	-	-	-	-	-	-	8	-	65
Madagascar	282	4	4	1	3	-	2	-	4	2	302
Morocco	588	5	0	-	1	0	2	0	1	-	597
Mexico	546	9	4	-	-	2	3	-	5	5	574
Monaco	0	0	0	0	0	0	0	0	0	0	0
Peru	651	1	2	-	-	-	-	-	-	-	654
United Kingdom	47	-	-	-	-	-	-	-	2	-	49
Czech Republic	136	-	1	-	-	-	-	-	3	-	140
Romania	272	3	-	14	-	-	6	-	-	2	297
Turkey	-	-	-	-	-	-	-	-	-	-	277
<b>Total</b>	<b>4039</b>	<b>25</b>	<b>13</b>	<b>15</b>	<b>4</b>	<b>3</b>	<b>13</b>	<b>1</b>	<b>42</b>	<b>11</b>	<b>4443</b>

## Layoffs

Layoffs by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total employees
Albania	0	0	0	0	0	0
Germany	0	0	0	0	0	0
Belgium	1	7	2	3	3	8
Brazil	4	13	5	10	2	17
Colombia	41	35	51	24	1	76
El Salvador	21	13	23	11	0	34
Spain	6	6	1	8	3	12
France	33	51	48	29	7	84
Guatemala	6	13	14	5	0	19
Hungary	3	0	1	2	0	3
Italy	6	7	0	10	3	13
Madagascar	2	4	4	2	0	6
Morocco	11	3	6	8	0	14
Mexico	29	12	29	11	1	41
Monaco	1	3	1	2	1	4
Peru	52	93	94	48	3	145
United Kingdom	1	1	1	1	0	2
Czech Republic	17	49	30	28	8	66
Romania	6	19	10	14	1	25
Turkey	-	-	-	-	-	68
<b>Total</b>	<b>240</b>	<b>329</b>	<b>320</b>	<b>216</b>	<b>33</b>	<b>637</b>

Layoffs by professional category

Country	Agent / Admin / Validator	Coordination / Supervision	Force/ Instructor	Head of Services	Other Operations - Employees	Other operations - Manager	Quality	Service Manager	Structure/ SGA	Supervision/ coordination	Total
Albania	0	0	0	0	0	0	0	0	0	0	0
Germany	0	0	0	0	0	0	0	0	0	0	0
Belgium	8	0	0	0	0	0	0	0	0	0	8
Brazil	3	1	0	1	0	0	5	0	6	1	17
Colombia	61	4	3	1	0	0	3	0	1	3	76
El Salvador	34	0	0	0	0	0	0	0	0	0	34
Spain	12	0	0	0	0	0	0	0	0	0	12
France	80	3	0	0	1	0	0	0	0	0	84
Guatemala	19	0	0	0	0	0	0	0	0	0	19
Hungary	3	0	0	0	0	0	0	0	0	0	3
Italy	11	0	0	0	0	0	0	0	0	2	13
Madagascar	3	0	0	0	0	1	0	0	0	2	6
Morocco	10	3	0	0	0	0	0	0	1	0	14
Mexico	35	3	0	0	0	1	2	0	0	0	41
Monaco	3	0	0	0	0	0	0	0	0	1	4
Peru	136	3	0	1	0	0	1	1	2	1	145
United Kingdom	2	0	0	0	0	0	0	0	0	0	2
Czech Republic	64	2	0	0	0	0	0	0	0	0	66
Romania	25	0	0	0	0	0	0	0	0	0	25
Turkey	-	-	-	-	-	-	-	-	-	-	68
<b>Total</b>	<b>509</b>	<b>19</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>11</b>	<b>1</b>	<b>14</b>	<b>6</b>	<b>637</b>

## Turnover

## Total turnover rate (%)

Country	Men	Women	Total
Albania	4.7	6.4	5.7
Germany	0	0	0
Belgium	10.1	9.0	9.5
Brazil	7.9	9.5	9.0
Colombia	7.6	6.9	7.1
El Salvador	8.0	6.5	7.2
Spain	8.5	6.3	6.9
France	5.2	4.5	4.7
Guatemala	2.5	3.7	3.3
Hungary	9.2	4.5	5.7
Italy	11.5	14.7	13.7
Madagascar	5.0	6.2	5.7
Morocco	5.0	4.1	4.5
Mexico	12.4	8.5	10.3
Monaco	1.8	7.1	4.1
Peru	12.4	10.5	11.2
United Kingdom	3.6	5.5	4.7
Czech Republic	7.6	7.9	7.9
Romania	3.0	3.2	3.1
Turkey	-	-	3.6
<b>Total</b>	<b>7.7</b>	<b>7.3</b>	<b>7.5</b>

## Voluntary turnover rate (%)

Country	Men	Women	Total
Albania	2.0	3.0	2.6
Germany	0.0	0.0	0.0
Belgium	1.8	0.8	1.2
Brazil	1.6	0.0	0.5
Colombia	4.6	4.0	4.2
El Salvador	5.6	5.1	5.3
Spain	3.3	2.0	2.3
France	2.3	1.6	1.8
Guatemala	1.4	2.3	1.9
Hungary	2.6	4.0	3.7
Italy	10.3	13.6	12.5
Madagascar	2.5	3.4	3.0
Morocco	3.3	3.0	3.2
Mexico	10.8	7.9	9.3
Monaco	0.9	0.0	0.5
Peru	6.6	6.0	6.3
United Kingdom	3.1	3.9	3.5
Czech Republic	1.8	1.6	1.7
Romania	1.4	1.7	1.6
Turkey	-	-	2.5
<b>Total</b>	<b>5.3</b>	<b>5.0</b>	<b>5.1</b>

## Involuntary turnover rate (%)

Country	Men	Women	Total
Albania	2.7	3.4	3.1
Germany	0.0	0.0	0.0
Belgium	8.3	8.3	8.3
Brazil	6.3	9.5	8.6
Colombia	2.9	2.9	2.9
El Salvador	2.4	1.4	1.9
Spain	5.2	4.3	4.6
France	2.9	2.9	2.9
Guatemala	1.2	1.5	1.4
Hungary	6.6	0.4	2.0
Italy	1.3	1.1	1.2
Madagascar	2.5	2.7	2.6
Morocco	1.6	1.1	1.4
Mexico	1.6	0.6	1.1
Monaco	0.9	7.1	3.6
Peru	5.8	4.4	4.9
United Kingdom	0.6	1.6	1.1
Czech Republic	5.8	6.3	6.2
Romania	1.6	1.5	1.5
Turkey	-	-	1.2
<b>Total</b>	<b>2.5</b>	<b>2.3</b>	<b>2.4</b>

## Remuneration

## Average remuneration for men by professional category

Country	Agent / Admin / Validator	Coordination / Supervision	Force/ Instructor	Head of Services	Other Operations - Employees	Other operations - Manager	Quality	Service Manager	Structure/ SGA	Supervision/ coordination	Currency
Albania	1 103 038.10	1 440 357.96	1 416 062.94	-	-	-	989 022.96	-	1 434 475.15	2 395 062.00	Lek
Germany	-	-	-	-	-	-	-	-	88 842.64	-	Euros
Belgium	28 555.08	39 822.74	34 183.95	-	-	-	32 245.72	-	28 377.5	-	Euros
Brazil	46 633.07	182 238.74	-	29 214.46	-	-	41 097.76	-	59 717.97	89 625.72	Reales
Colombia	16 876 245.36	28 800 001.37	21 509 717.92	55 936 103.69	-	78 552 258.00	19 185 499.67	61 964 005.64	32 982 344.62	30 718 216.20	Pesos
El Salvador	7625.68	11. 607.93	10 596.99	18 486.48	-	35 531.28	8240.45	26 444.84	23 783.34	14 900.97	Colones
Spain	18 414.94	18 747.15	21 936.17	-	32 445.12	-	17 300.26	34 997.00	37 463.33	22 240.47	Euros
France	24 389.46	31 729.49	31 157.57	37 993.24	28 215.30	76 007.43	34 187.23	48 880.32	65 501.93	39 719.82	Euros
Guatemala	72 762.60	108 377.65	98 435.44	281 326.66	-	-	83 787.87	250 877.75	99 179.72	133 200.00	Quetzal
Hungary	4 958 647.59	7 016 712.00	8 580 252.00	-	-	-	8 488 159.20	-	9 239 004.00	8 947 146.51	Florines
Italy	28 737.70	30 407.39	41 631.17	58 921.71	-	-	30 581.17	53 051.33	47 884.76	38 239.52	Euros
Madagascar	11 421 801.07	18 649 173.37	15 630 161.07	211 402 252.82	15 309 136.65	128 391 755.07	16 885 049.53	59 833 134.30	27 049 962.05	23 033 635.31	Ariari
Morocco	82 361.49	148 498.16	141 504.34	579 660.63	145 288.40	346 223.82	131 547.73	336 186.81	219 263.26	328 603.27	Dírham
Mexico	104 534.45	171 638.74	130 453.84	524 600.00	-	740 010.13	164 841.50	467 312.49	644 328.56	312 272.24	Pesos
Monaco	30 507.88	-	29 255.76	-	-	-	-	46 881.68	36 349.42	33 589.59	Euros
Peru	22 954.39	35 944.50	38 753.59	159 879.82	-	63 994.98	25 029.07	85 691.90	98 013.75	44 487.72	Soles
United Kingdom	20 905.49	27 346.37	-	39 896.96	36 323.08	63 491.76	37 903.14	-	47 636.84	35 322.53	Euro
Czech Republic	319 961.37	418 091.12	409 524.00	-	-	-	413 838.00	-	493 098.36	390 726.00	Euro
Romania	65 774.02	73 250.00	157 182.00	103 353.42	-	-	97 213.00	-	153 988.74	141 480.58	Lei



## Average remuneration Women por categoría profesional

Country	Agent / Admin / Validator	Coordination / Supervision	Force/ Instructor	Head of Services	Other Operations - Employees	Other operations - Manager	Quality	Service Manager	Structure/ SGA	Supervision/ coordination	Currency
Albania	1 002 147.64	1 437 850.48	904 690.37	-	-	-	1 046 436.00	-	1 090 986.57	2 564 532.80	Lek
Germany	60 278.24	-	-	-	-	-	-	-	49 143.53	-	Euros
Belgium	29 898.79	37 253.78	-	-	-	-	-	-	34 204.14	38 550.84	Euros
Brazil	41 542.99	49 726.83	238 698	103 065.99	-	-	46 267.79	-	51 335.24	82 110.37	Reales
Colombia	16 462 717.42	25 201 496.29	21 918 543.84	52 764 297.21	-	93 600 000	17 646 922.04	48 230 960.41	48 832 520.43	27 943 509.98	Pesos
El Salvador	6987.04	11 440.49	6778.8	23 492.92	-	-	8267.1	12 640.02	8460	21 665.88	Colones
Spain	17 092.56	18 457.36	16 975.77	-	-	48 180	18 657.86	27 038.66	37 575.72	20 618.48	Euros
France	24 017.58	29 508.44	31 669.14	39 798.57	28 378.17	51 334.15	29 242.55	44 453.26	55 599.65	39 106.76	Euros
Guatemala	71 074.06	104 851.65	89 867.67	317 040.00	-	-	81 072.05	235 798.08	-	-	Quetzal
Hungary	4 950 962.28	6 193 431.68	8 317 476.00	-	-	5 545 210.08	8 415 402.00	-	9 656 551.20	8 554 204.50	Florines
Italy	27 965.25	30 492.35	32 784.87	50 081.84	-	-	34 863.28	42 954.54	42 011.64	40 782.25	Euros
Madagascar	11 121 427.49	20 539 295.30	15 735 098.51	146 399 714.94	14 283 581.55	126 000 000.00	16 624 939.67	53 080 585.03	33 276 682.35	29 646 362.81	Ariari
Morocco	80 366.72	146 896.77	157 220.84	-	131 514.44	580 957.42	135 294.42	387 276.58	188 027.98	234 442.63	Dírham
Mexico	101 761.24	180 355.59	146 366.83	618 483.80	-	463 500.00	139 781.72	603 596.13	668 812.33	288 366.61	Pesos
Monaco	30 645.42	-	34 560.00	-	-	-	-	37 230.72	39 210.90	44 766.70	Euros
Peru	23 347.55	34 100.30	28 174.29	220 429.80	-	96 205.51	26 442.19	76 491.35	63 842.85	51 842.11	Soles
United Kingdom	21 949.91	23 096.07	-	35 543.56	-	45 343.69	-	-	40 133.24	33 107.23	Euro
Czech Republic	273 631.04	342 796.48	350 613.62	543 672.00	-	-	194 147.01	422 730.00	415 727.00	479 788.80	Euro
Romania	55 039.71	82 462.05	135 388.82	98 326.52	-	-	89 184.56	-	124 775.11	139 877.33	Lei

## Wage gap

## Average remuneration by gender and age

Country	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Currency
Albania	1 161 411	1 085 767	1 091 537.20	1 157 117.29	782 727.60	Lek
Germany	88 843	58 610	-	56 157.88	64 193.62	Euros
Belgium	30 252	30 582	27 048.57	31 977.58	43 947.39	Euros
Brazil	52 073.00	49 131	48 205.50	49 617.55	74 388.34	Reales
Colombia	19 800 290	18 048 668	16 805 232.37	21 873 904.33	19 490 390.76	Pesos
El Salvador	8393	7270	7296.43	8662.63	13 957.04	Colones
Spain	20 788	17 738	18 273.71	18 396.85	19 385.41	Euros
France	30 320	26 267	23 337.39	29 280.58	31 727.66	Euros
Guatemala	85 997	74 482	70 204.26	97 998.64	79 833.50	Quetzal
Hungary	6 314 588	5 404 635	5 451 152.35	5 988 806.72	5 157 942.93	Florines
Italy	32 011	28 855	29 320.89	29 590.78	31 400.74	Euros
Madagascar	16 091 942	13 411 009	12 357 621.03	22 126 693.18	60 922 165.97	Ariari
Morocco	99 640	92 388	81 535.60	108 480.12	95 333.48	Dírham
Mexico	134 755	114 866	105 588.71	155 365.02	119 248.04	Pesos
Monaco	32 549	33 706	37 394.84	31 856.58	35 557.46	Euros
Peru	28 203	25 027	23 169.32	30 555.29	28 763.55	Soles
United Kingdom	27 639	25 432	22 088.34	29 136.31	31 125.67	Euro
Czech Republic	346 687	285 829	300 695.83	305 644.23	287 570.35	Euro
Romania	78 542	61 049	67 716.67	65 775.12	53 221.65	Lei

## Wage gap

Country	%
Albania	6.51
Germany	34.03
Belgium	-1.09
Brazil	5.65
Colombia	8.85
El Salvador	13.37
Spain	14.67
France	13.37
Guatemala	13.39
Hungary	14.41
Italy	9.86
Madagascar	16.66
Morocco	7.28
Mexico	14.76
Monaco	-3.55
Peru	11.26
United Kingdom	7.98
Czech Republic	17.55
Romania	22.27
Turkey	-

# ORGANISATION OF WORK

The organisation of working time at Comdata varies from country to country, in relation to local legislation. However, its workforce can be classified into two main groups: operational departments, and personnel departments. In the former, working time is usually organised into shifts, with a relevant presence of part-time contracts, with horizontal and vertical flexibility, to meet client demands while meeting health and safety standards. In the latter, staff members usually work full-time, up to 40 hours per week (or the number of hours per week legally established, in accordance with local labour regulations), with remote working formulas.

## Absenteeism

Country	Absenteeism (%)			Total number of absent hours		
	Men	Women	Total	Men	Women	Total
Albania	4.5	13.8	10.2	4006	19 460.9	<b>23 466.9</b>
Germany	9.2	23.4	22.0	96	2193.7	<b>2289.7</b>
Belgium	20.6	19.1	19.8	3372	3712	<b>7084</b>
Brazil	3.3	4.9	4.4	382	1224.7	<b>1606.7</b>
Colombia	3.2	4.6	4.1	28 542	67 211	<b>95 753</b>
El Salvador	2.5	4.8	3.7	3982	7936.1	<b>11 918.1</b>
Spain	11.2	17.2	15.6	27 676	118 256.9	<b>145 932.9</b>
France	18.1	25.5	23.1	84 551.5	243 411.8	<b>327 963.4</b>
Guatemala	2.0	3.4	2.9	1872	5494.9	<b>7366.9</b>
Hungary	3.9	10.6	8.9	432	3510	<b>3942</b>
Italy	9.3	15.3	13.2	66 349	207 598.2	<b>273 947.2</b>
Madagascar	0.6	2.6	1.7	1878	12 228	<b>14 106</b>
Morocco	12.6	15.5	14.0	167 394	195 422	<b>362 816</b>
Mexico	3.8	3.8	3.8	16 863.6	19 043.6	<b>35 907.2</b>
Monaco	12.6	16.9	14.4	2323	2255.1	<b>4578.1</b>
Peru	9.2	9.8	9.6	35 894	71 732.6	<b>107 626.6</b>
United Kingdom	1.2	5.6	3.5	663	3751.1	<b>4414.1</b>
Czech Republic	10.0	18.1	16.1	10 067	56 995.4	<b>67 062.4</b>
Romania	5.0	13.1	11.7	3910	48 652	<b>52 562</b>
Turkey	-	-	13.4	-	-	<b>190 200</b>
<b>Total</b>	<b>8.7</b>	<b>12.6</b>	<b>11.1</b>	<b>460 253.1</b>	<b>1 090 090</b>	<b>1 740 543.2</b>

Country	IT Absenteeism (% Total Absenteeism)			Total hours IT absenteeism		
	Men	Women	Total	Men	Women	Total
Albania	0.8	2.3	1.7	698	3275.9	<b>3973.9</b>
Germany	9.2	13.0	12.6	96	1215	<b>1311</b>
Belgium	13.1	10.1	11.5	2148	1963	<b>4111</b>
Brazil	1.1	1.5	1.4	131	387.2	<b>518.2</b>
Colombia	2.0	2.9	2.5	17 687	41 835.6	<b>59 522.6</b>
El Salvador	1.0	2.0	1.6	1631	3389	<b>5020</b>
Spain	7.9	13.6	12.1	19 462.3	93 795.3	<b>113 257.6</b>
France	8.5	13.5	11.9	39 731.4	128 932.5	<b>168 663.9</b>
Guatemala	0.9	1.3	1.1	849	2036.7	<b>2885.7</b>
Hungary	3.5	9.0	7.6	384	2984	<b>3368</b>
Italy	3.8	5.6	5.0	27 130	76 198.2	<b>103 328.2</b>
Madagascar	0.6	1.5	1.1	1878	7374.5	<b>9252.5</b>
Morocco	4.1	5.7	4.8	53 719	71 091.4	<b>124 810.4</b>
Mexico	0.9	0.7	0.8	4218.8	3628.5	<b>7847.3</b>
Monaco	9.7	6.2	8.2	1786	828.1	<b>2614.1</b>
Peru	1.6	2.1	1.9	6279.3	15 494.3	<b>21 773.6</b>
United Kingdom	0.8	1.2	1.0	441	825	<b>1266</b>
Czech Republic	8.7	12.8	11.8	8741	40 330.2	<b>49 071.2</b>
Romania	2.0	2.3	2.2	1576	8436	<b>10 012</b>
Turkey	-	-	4.2	-	-	<b>59 407</b>
<b>Total</b>	<b>3.5</b>	<b>5.6</b>	<b>4.8</b>	<b>188 586.8</b>	<b>504 020.4</b>	<b>752 014.2</b>

Note: IT absenteeism refers to absenteeism due to temporary disability.

# MEASURES DESIGNED TO FACILITATE THE ENJOYMENT OF WORK-LIFE BALANCE

## Digital disconnection

Comdata understands the importance of promoting work-life balance among its employees, and is committed to implementing policies that prioritize their well-being. By introducing disconnection policies, we expect to create a healthy work environment that promotes productivity, creativity, and employee satisfaction.

The Group has taken a significant step toward promoting the well-being of its employees by introducing a Disconnection Policy in Colombia and France. This policy aims to restrict the use of technological work tools outside of working hours to help employees achieve a healthy work-life balance. In line with Law 2191 of the Colombian Congress, which aims to regulate and promote the labour disconnection of workers, Comdata Colombia developed guidelines and measures to ensure that this policy is implemented effectively, regardless of the different contracting modalities that prevail in the Colombian legal system.

In France, each Comdata office has agreed to a Disconnection Policy that includes several measures to help employees disconnect from work-related activities outside of working hours. For example, there is no obligation to read or reply to emails after work, or during holidays. The policy also emphasizes the importance of raising awareness about the reasonable use of email, and responsible management practices of this channel.

**A digital disconnection policy was developed in Colombia and France.**

## Work-life balance

At a local level, various actions have been implemented to facilitate the reconciliation between personal life and working life and, in turn, minimize the environmental impact generated by the transfer of employees, as is the case with the application of telework (when possible).

Telework (% employees as of 31/12/2022)	
Country	%
Albania	34
Germany	57
Belgium	0
Brazil	89
Colombia	46
El Salvador	94
Spain	59
France	14
Guatemala	100
Hungary	11
Italy	1
Madagascar	0
Morocco	12
Mexico	19
Monaco	19
Peru	63
United Kingdom	27
Czech Republic	52
Romania	86
Turkey	97

# HEALTH AND SAFETY

## Occupational health and safety conditions

Although Comdata’s work activities do not pose a significant risk to occupational safety and health, ensuring the well-being of its employees remains a crucial aspect of the company.

The Group’s commitment is to exceed the minimum health and safety standards applied in each country, striving to achieve high levels of occupational health and safety. Each country employs distinctive techniques and regulations to ensure optimal safety and prevention, based on its own local requirements.

**In relation to occupational diseases and deaths, no cases occurred throughout 2022.**

Accident Rate (Rate)

Country	Men	Women
Albania	0.00	0.00
Germany	0.00	0.00
Belgium	0.00	0.00
Brazil	0.00	0.00
Colombia	1.34	2.02
El Salvador	0.00	0.00
Spain	0.00	1.58
France	2.38	5.51
Guatemala	0.00	0.00
Hungary	0.00	0.00
Italy	0.00	0.72
Madagascar	0.00	0.00
Morocco	2.30	2.12
Mexico	0.00	0.00
Monaco	0.00	7.62
Peru	0.00	0.22
United Kingdom	0.00	0.00
Czech Republic	0.00	0.00
Romania	0.00	0.00
Turkey	0.36	0.28

Accident severity (rate)

Country	Men	Women
Albania	0.00	0.00
Germany	0.00	0.00
Belgium	0.00	0.00
Brazil	0.00	0.00
Colombia	0.02	0.02
El Salvador	0.00	0.00
Spain	0.00	0.01
France	0.08	0.23
Guatemala	0.00	0.00
Hungary	0.00	0.00
Italy	0.00	0.01
Madagascar	0.00	0.00
Morocco	0.09	0.14
Mexico	0.00	0.00
Monaco	0.00	0.02
Peru	0.00	0.00
United Kingdom	0.00	0.00
Czech Republic	0.00	0.00
Romania	0.00	0.00
Turkey	0.00	0.00

Note: At the time of the merger, Comdata did not have tools that would allow for the consolidation of information at the corporate level for the report of integrated data on the area of Health and Safety that guarantee accurate monthly data. Therefore, the ratios provided in these tables are based on estimates for the last two months of the year, on the total number of accidents, days worked and lost, linked to the accident rate, throughout 2022. As of 2023, all information will be included in Konecna’s reporting tools.

# SOCIAL RELATIONS

## Organisation of social dialogue

Regarding the existing collective agreements that regulate labour relations between Comdata and its professionals, there are three different cases, depending on the applicable legislation in each of the countries:

- Employees based in Italy, France, Spain, Monaco, and Brazil are 100 % covered by collective agreements.
- Employees based in Albania, Romania, Madagascar, Belgium, Guatemala, El Salvador, Peru, Turkey, Czech Republic, Morocco, Hungary, and the United Kingdom are not covered by collective agreements.
- In Colombia, Mexico and Germany, only a part of the total number of employees is covered by collective agreements (Colombia: 2 %, Mexico: 82 % and Germany: 17 %).

In addition, Comdata respects the minimum industry wages in all the countries in which it operates.

## Minimum notice periods relating to operational changes in the Organisation

In accordance with current labour regulations, internal regulations and, where appropriate, collective agreements that regulate labour relations between the organisation and its professionals, the minimum notice periods for significant operational changes\* in the organisation vary by country:

Minimum notice periods relating to operational changes in the organisation	
Country	Days
Albania	60
Germany	10
Belgium	0
Brazil	30
Colombia	1
El Salvador	0
Spain	15
France	90
Guatemala	0
Hungary	30
Italy	20
Madagascar	30
Morocco	0
Mexico	7
Monaco	90
Peru	7
United Kingdom	30
Czech Republic	30
Romania	60
Turkey	56

\*Alteration of the Organisation’s pattern of operations in terms of restructuring, outsourcing of operations, closures, expansion, new openings, acquisitions, mergers and divisions, total or partial sales, etc., which may have significant positive or negative impacts on the professionals of the organisation.

# TRAINING

All the training and development initiatives undertaken by Comdata represent real investments that the company decided to make with a dual objective: on the one hand, grow and improve the skills of its people in certain areas considered sensitive and, on the other, increase the level of engagement of its employees by giving them the opportunity to grow, which represents a real competitive advantage over its competitors.

Between November and December 2022, the Group delivered **264 420** hours of training, which were distributed among the different countries as follows:

Country	Hours*
Albania	5504
Germany	43
Belgium	1845
Brazil	0
Colombia	17 200
El Salvador	2221
Spain	11 030
France	34 056
Guatemala	885
Hungary	2059
Italy	44 424
Madagascar	28 365
Morocco	65 134
Mexico	8604
Monaco	1684
Peru	858
United Kingdom	396
Czech Republic	8994
Romania	9770
Turkey	21 349
<b>Total</b>	<b>264 420</b>

In the first quarter of 2022, the first global language training project was launched. Around 321 people participated in the initiative, with the aim of improving their training mainly in English, but also in Spanish, French, ITALYn, and German. The countries that participated in the project were Italy, France, Albania, Romania, Madagascar, Turkey, Czech Republic, Mexico, Guatemala, El Salvador, Peru, and Colombia.

**The first global language training plan was launched in 2022, and reached all the countries in which Comdata operates.**

Note: At the time of the merger, Comdata did not have tools that would allow for the consolidation of information at the corporate level for the report of integrated data on training data based on standardized categories, and accurate monthly data. Therefore, the hours provided in this table are based on estimates for the last two months of the year, on the total number of training hours delivered in 2022. As of 2023, all information will be included in Konecra's reporting tools.

# OUTSOURCED WORKERS

Comdata includes outsourced workers in its training plans. They are also covered by the Health and Safety Management System in Italy, Spain, France, Belgium, Germany, and Colombia, but not in the UK.

Regarding benefit conditions, they vary by country and by specific labour law. In Italy and Spain, outsourced workers receive the same benefits as direct employees in the organisation (permanent and fixed-term contracts), while in France they only have a part of the benefits that are standard for direct employees. In Colombia, the United Kingdom, and Germany, outsourced workers do not have the same benefits as employees.

# UNIVERSAL ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Measures to promote universal accessibility for people with disabilities include:

- Accessibility of the company facilities (office buildings, industrial facilities, etc.)
- Accessibility of products and services (adapted products, digitally accessible).

Employees with disabilities as of 31/12/2022:

Employees with disabilities at the end of this fiscal year	
Country	Nº employees
Germany	4
Spain	45
France	204
Hungary	5
Italy	256
Madagascar	3
Morocco	331
Peru	5
United Kingdom	1
Czech Republic	111
Romania	8
<b>Total</b>	<b>973</b>

Note: Data concerning Turkey were not provided for confidentiality reasons (Turkish Personal Data Protection Act No. 6698).

# EQUALITY

The company made a statement on its mission in terms of diversity and equality, and also signed the *Valore D* manifesto: A 9-point programmatic document to achieve gender equality.

## Discrimination and harassment

Comdata sets out its zero-tolerance approach and policy towards any form of discrimination in the Group's Code of Ethics, which states that the selection of resources must ultimately be justified by merit-based criteria, professionalism, skills and compliance with the Group's values. Comdata is against any form of discrimination or favouritism in recruitment.

Therefore, Comdata guarantees equal recruitment and career opportunities for everyone within its organisations worldwide, eliminating any possibility of direct, or indirect discrimination on the basis of individual characteristics, such as gender, different abilities, age, marital status, ethnic or social origin, faith, or sexual or political orientation.

The company guarantees non-discrimination in the workplace, through the application of the Code of Ethics, and making the complaints channel available to all its staff.

Throughout 2022, no incidents related to discrimination were reported.



# ENVIRONMENT

## Commitment to the environment

In 2021, a global ESG working group was established to design the Group’s strategy, and provide guidelines to support its implementation in different regions and countries, using a defined methodology to generate the exchange of best practices.

Locally, the environmental and ESG certifications obtained are as follows:

- Comdata Italy: obtained the ISO 14 064-1 carbon footprint certification, and the ISO 14 001 environmental management certification in 2022.
- In Spain, all centres are either certified, or comply with ISO 14 001.
- The French region of Comdata (France, Morocco and Madagascar) received a 3-star rating (Niveau Exemplaire) CSR Engaged Label (AFNOR certification) in 2022.

**Several geographies hold ISO 14 001 and ISO 14 064 environmental certifications.**

## Energy consumption in the facilities

Energy consumption within the organisation during 2022 is as follows:

**2022\* Total COMDATA consumption**  
**Energy consumed kWh 4 941 360.017**

Note: \*Only the last two months of the year (November and December) were taken into account.

Estimates have had to be made on some instances, as detailed below:

Romania. A consumption estimate for December was made on one of its platforms, based on consumption for the rest of the year.

Czech Republic. A consumption estimate was made on one of its platforms, based on the average consumption of 2021, because the consumption bill has not yet been received.

Colombia. Estimates were made for December on the platforms of Ibague Floresta, Bogota Bodega 114D, and Bogota ZF Towers, based on the consumption of the rest of the year. And for the platforms located at Bogota Edificio Paralelo 108, and Medellin, estimates were made for November and December, based on the average consumption of 2021.

The rest of Comdata’s energy consumption comes from the following fuels:

Fuel	Amount consumed in 2022*
Natural Gas (kWhPCS)*	287 433.2
Diesel B (l)	60.00
LPG (l)	191.00
Diesel (l)	9277.33

Note: \*Only the last two months of the year (November and December) were taken into account.

## Climate Change and pollution

In 2022, the C3 programme was launched at the corporate level, with the aim of taking an active role in reducing carbon emissions. The project, under the coordination of the ESG Area Manager, consisted of measuring (for the whole Group and for the first time) its carbon footprint related to 2021 emissions, to be able to commit to the SBTi initiative, to set globally recognised reduction targets and, consequently, to build a minimization plan.

Comdata, together with Konecta, after their integration, is currently in the process of developing emission reduction targets for the entire Group.

The following scopes were calculated:

- Direct GHG emissions (Scope 1), derived from fuel consumption.
- Direct GHG emissions when producing energy (scope 2), resulting from energy consumption.
- Other indirect GHG emissions (Scope 3): Not calculated due to lack of data.

For 2022, total emissions were as follows:

TOTAL EMISSIONS 2022* (KG CO2)		
SCOPE 1	Fixed installations	76 096.25
	Road transport	92 091.91
	Refrigeration / air conditioning equipment	467 098.19
SCOPE 2	Energy consumption of buildings	853 424.02

Note: \*Only the last two months of the year (November and December) were taken into account.

Colombia's data for 2022 is partially available due to organisational changes. In particular, no data is available for: Manizales San Antonio, Manizales La Patria, Manizales Villamaria, Bogota ZF Towers, Bogota Bodega 114D, Bogota Parallel Building 108, Bogota Morato, Armenia, Ibagué Floresta for Scope 1. In the calculation of the emissions by energy consumption, estimates were made in the work centres specified in detail in the note of the section "Energy consumption in the facilities".

The measures applied to reduce CO<sub>2</sub> emissions include the following:

- Installation of LED bulbs to reduce energy consumption:
- 100 % renewable energy consumption at 11 of 37 work centres in Italy, and Manchester, in the UK, and the new flagship work centre in Barcelona.
- Use of remote servers: In France, an 80 % reduction in workstation power consumption was achieved through the use of a remote server instead of local processing units.

% Of LED illuminated surface	
<b>French region</b>	<b>%</b>
Morocco	100
Monaco	8
Belgium	0
Madagascar	100
France	15.91
Barcelona	100
<b>Italy Region</b>	<b>%</b>
Italy	98
Romania	100
Albania	100
<b>Rest of Europe</b>	<b>%</b>
United Kingdom	9.89
Turkey	3.86
Czech Republic	13
Hungary	100
Germany	0
Slovakia	0
<b>Spanish-speaking region</b>	<b>%</b>
Spain	85
Mexico	100
El Salvador	100
Guatemala	100
Brazil	100

With respect to possible noise pollution and light pollution, due to the characteristics of the activities carried out by Comdata, none of them were identified as a significant environmental aspect, nor were they subject to applicable legal requirement and, therefore, no minimization measures were taken, and no specific measurements were made.

## Biodiversity

Comdata’s activity does not directly impact biodiversity and none of its workplaces are located in any area of special protection for biodiversity.

Nonetheless, the company carries out various activities in favour of biodiversity such as the following:

- In Madagascar, Comdata was the first company to partner with the local Bondy association to support the reforestation of the island. From 2019 until now, there have been almost 200 employees who have participated in this initiative as volunteers.
- In Italy, the company has supported bee pollination projects (15 000 donated, and 3 technology boxes installed, and inhabited by pollinators in just a couple of months).
- In Turkey, volunteering activities have been carried out together with a client to involve employees in beach cleaning (25 volunteers).

**Volunteering programmes in favor of biodiversity are promoted.**

## Circular Economy, prevention and waste management

There is no overall waste management strategy in Comdata, but in the different geographies and work centres, measures are applied to improve management and minimization.

In particular, the sites where measures for waste recycling are applied are:

Country	Nº of sites
France	4
Italy	9
Spain	4

Several measures have been implemented for the reduction of waste generated, among which are:

- The digitalization of document management (human resources, finance and accounting...). For example, by using DocuSign to allow for the electronic signature of documents.
- Internal awareness and communication campaigns to disseminate good environmental practices (on Earth Day, World Recycling Day, World Biodiversity Day, World Recharge Day, etc.).
- In France, the Mozaik Kolors association collects electronic material and equipment, restores them, and distributes them to people in situation of digital poverty (more than 160 in 2022).

With regard to the possible waste of food, due to the typology of activities carried out by Comdata, no measures were taken to combat it.

## Sustainable use of resources

Comdata does not have an overall strategy regarding the responsible use of water, since it has not been identified as a material aspect for the company or its stakeholders.

The total water consumption in 2022 was as follows:

2022	Total water consumption (m³)
Group total	22 445.81

Note: \*Only the last two months of the year (November and December) were taken into account.

In Italian workplaces, data is calculated based on occupancy and average consumption per hour. It is not possible to provide data for 2022 for some work centres, as either consumption is included in the rental contracts agreed with the owners, or the company is still waiting to receive invoices from suppliers. The work centres for which no information is available are:

- FSR (French Region). In Tournai, Monaco, Antananarivo 1 and 2, Casablanca Atlas, Casablanca Marina, Mohammedia Fedala, Aix, Le Mans, Gennevilliers, Strasbourg, Lille, Soissons, Valenciennes, Poitiers Copernic, Poitiers Galilee, Rouen, Reims, Freyming-Merlebach, Levallois, Mazamet, Rillieux-la-Pape: consumption is included in the rental price. In Chalon, Amiens, Carmaux, and Saint Marcel, estimates were made for November and December, based on the average consumption of the available months of 2022.
- ISR (Italian region): In Craiova and Buzau: consumption is included in the rental price.
- ROE (Rest of Europe). In Chrudim and Krnov: consumption is included in the rental price. In Znojmo, estimates were made for November and December, based on the average consumption of the available months of 2022. In Liberec, consumption is invoiced in due year. The company is waiting to receive the invoice for 2022.
- SSR (Iberia and Latam Region): In Aranda: consumption is included in the rental price. In Malaga, Granada, Insigne, Santiago, Bogota ZF Towers, and Bogota Bodega 114D, estimates were made for November and December, based on the average consumption of the months available in 2022. No data is available for Bogota Edificio Paralelo 108, and Medellin due to organisational changes.

# SOCIETY

## Impact of the Comdata’s activity on local development

As the materiality analysis shows, one of Comdata’s objectives is to be a responsible organisation, which means that the company aims to achieve positive changes in the communities in which it operates. For this reason, it partners with NGOs to support local challenges, both through donations and volunteer activities.

The actions carried out by Comdata in 2022 were the following:

- **Comdata PRO:** An ongoing project managed by Comdata Czech, aimed at providing job opportunities for incarcerated people (2 prisons, 60 workstations).
- **Comdata 4 Ukraine:** Comdata Italy, in partnership with a major telecommunications client, set up a call centre to provide support to Ukrainian clients, hiring only Ukrainian refugees who escaped the war (20 refugees hired), and donated € 15 000 to Caritas Diocesana for a housing project to provide a safe place for 70 refugees. Furthermore, Comdata Romania set up two call centres for the Red Cross and the CNRR/UNHCR, to support Ukrainian refugees by giving them all kinds of information necessary for them to settle in Romania, or move to other European countries.
- **Reach Out Foundation** in Morocco is an association created by Comdata, which aims to help children and families in need, through the donation of food boxes, medicines, and educational support.

## Relationships and communication with local communities

Comdata interacts with their respective stakeholders through different channels that allow a two-way relationship:

<p><b>Whistleblowing channel.</b></p> <hr/> <p><b>Corporate and regional committee meetings.</b></p> <hr/> <p><b>Local procurement portal (Italy, Albania, Romania, Morocco, Turkey, France).</b></p> <hr/> <p><b>Corporate website.</b></p> <hr/> <p><b>Local landing pages.</b></p> <hr/> <p><b>Customer satisfaction surveys, DE&amp;I and EGSS for employees.</b></p>	<p><b>Webinars.</b></p> <hr/> <p><b>Newsletters.</b></p> <hr/> <p><b>Corporate and local social networks.</b></p> <hr/> <p><b>Meetings, emails, and G-Suite for day-to-day operations.</b></p> <hr/> <p><b>Local intranets (for internal use).</b></p> <hr/> <p><b>Local training portals (for internal use).</b></p>
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## Cooperation and partnerships

Comdata has created a strong partnership with:

**Reach Out Foundation in Morocco**, an association that aims to help children and families in need. The organisation, created by Comdata (which subsidized it with 15 000 euros in 2022), was born from a strong desire to get involved and act. It represents Comdata’s commitment to society, reflecting the values of respect and solidarity that the Group has advocated for since its creation.

**ValoreD**, an Italian association that promotes a culture of equity and inclusion in Italian companies. In 2022, the association delivered a total of 288 training hours to 38 Comdata DE&I ambassadors on issues related to diversity, equity, and equality.

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
BUSINESS MODEL	<b>Description of the Group's business model</b>	GRI 2-13, 2-1, 2-6, 2-7	Description of the Business model pg. 95 Organisational design and structure pg. 95
	<b>Policies</b>	GRI 3-3	Good Governance pg. 97
INFORMATION ON ENVIRONMENTAL ISSUES	<b>Key risks</b>	GRI 2-23, 3-3, 2-12, 201-2	Risk Management pg. 96 ESG strategy and materiality analysis pg. 97 Good Governance pg. 98
		GRI 2-12	Environment pg. 121
	<b>General</b>	GRI 2-23, 3-3, 2-12	Commitment to the environment pg. 121
		GRI 2-12	Due to the Group's activities, it is not considered necessary to have specific resources for the prevention of environmental risks.

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
	Application of the precautionary principle.	GRI 2-23, 3-3	Environment pg. 121 Risk Management pg. 96 Good Governance pg. 98
	Provisions and guarantees for environmental risks.	GRI 2-27	In view of the activities undertaken by the Group companies, the latter does not have any responsibilities, expenses, assets nor provisions and contingencies of an environmental nature which could be significant with regard to the assets, the financial position and the earnings of the Group.
INFORMATION ON ENVIRONMENTAL ISSUES	<b>Pollution</b>		
	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment, taking into account any form of air pollution specific to an activity, including noise and light pollution.	GRI 3-3, 302-4, 305-5, 305-7	Environment pg. 121
	Prevention, recycling, reuse, other forms of recovery and waste disposal. Actions to combat food waste.	GRI 3-3, 301-1, 301-2, 303-3, 306-1, 306-2	Circular Economy, and prevention and waste management pg. 123 Sustainable use of resources pg. 123
	Water consumption and water supply according to local constraints.	GRI 303-1, 303-3, 303-5	Sustainable use of resources pg. 123
	<b>Sustainable use of resources</b>		
	Consumption of raw materials and the measures adopted to improve the efficiency of their use.	GRI 3-3, 301-1, 301-2	Energy consumption in the facilities pg. 121 Sustainable use of resources pg. 123
	Energy: Consumption, direct and indirect; Measures taken to improve energy efficiency, Use of renewable energy.	GRI 3-3, 302-1, 302-3, 302-4	Energy consumption in the facilities pg.121 Climate Change and pollution pg. 122

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON ENVIRONMENTAL ISSUES	<b>Climate Change</b>		
	Greenhouse Gas Emissions.	GRI 305-1, 305-2, 305-3, 305-4	Climate Change and pollution pg. 122
	The measures adopted to adapt to the consequences of Climate Change.	GRI 3-3, 305-5	Climate Change and pollution pg. 122
	Reduction goals established voluntarily in the medium and long term to reduce GHG emissions and means implemented for this purpose.	GRI 3-3	Climate Change and pollution pg. 122
<b>Protection of biodiversity</b>	Measures taken to preserve or restore biodiversity.	GRI 3-3	Biodiversity pg. 123
	Impacts caused by activities or operations in protected areas.	GRI 304-1	
<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 2-25, 2-19	Good Governance pg. 98 Talent management and employment promotion pg. 105
	<b>Main risks</b>		
INFORMATION ON SOCIAL AND PERSONNEL ISSUES	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12	Talent management and employment promotion pg. 105 Organisation of work pg. 115

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks	
<b>INFORMATION ON SOCIAL AND PERSONNEL ISSUES</b>	<b>Employment</b>	Total number and distribution of employees by sex, age, country and professional classification.	GRI 2-6, 2-7, 405-1 b	Distribution of the workforce pg. 106
		Total number and distribution of work contract modalities.	GRI 2-7	Distribution of the workforce pg. 106
		Annual average of permanent, temporary and part-time contracts by sex, age and professional classification.	GRI 2-7	Distribution of the workforce pg. 106
		Number of dismissals by sex, age and professional classification.	GRI 401-1 b	Layoffs pg. 110
		Average remunerations and their evolution disaggregated by sex, age and professional classification or equal value.	GRI 405-2	Remuneration pg. 112
		Wage gap.	GRI 405-2	Wage gap pg. 114
		Remuneration of equal or average jobs in the company.	GRI 202-1	Organisation of social dialogue pg. 118
		Average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term savings forecast systems and any other perception disaggregated by sex.	GRI 2-19, 2-20	Annex: Remuneration pg. 90
		Implementation of measures to ensure disconnection from work.	GRI 3-3	Measures designed to facilitate the enjoyment of work-life balance pg. 116
		Employees with disabilities.	GRI 405-1 b	Universal accessibility for people with disabilities pg. 120



## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
<b>Work Organisation</b>	Organisation of the working time.	GRI 102-8 c, 3-3	Organisation of work pg. 115
	Number of absence hours.	GRI 403-2 a	Organisation of work g. 115
	Measures designed to facilitate the enjoyment of conciliation and encourage joint responsibility of these by both parents.	GRI 3-3, 401-3	Measures designed to facilitate the enjoyment of work-life balance pg. 116
<b>Health and safety</b>	Occupational health and safety conditions.	GRI 3-3	Occupational health and safety conditions pg. 117
	Work accidents (frequency and severity) disaggregated by sex.	GRI 3-3	Occupational health and safety conditions pg. 117
	Occupational diseases (frequency and severity) disaggregated by sex.	GRI 403-10	Occupational health and safety conditions pg. 117
<b>Social Relations</b>	Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them.	GRI 2-29, 402-1, 403-1	Organisation of social dialogue pg. 118
	Percentage of employees covered by collective agreement by country.	GRI 2-30	Organisation of social dialogue pg. 118
	Balance of collective agreements, particularly in the field of health and safety at work.	GRI 403-1, 403-4	Organisation of social dialogue pg. 118
<b>Training</b>	Policies implemented in the field of training.	GRI 3-3	Training pg. 119
	Total number of hours of training by professional categories	GRI 404-1	Training pg. 119

### INFORMATION ON SOCIAL AND PERSONNEL ISSUES

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON SOCIAL AND PERSONNEL ISSUES	<b>Accessibility</b>	Universal accessibility for people with disabilities .	GRI 3-3 Universal accessibility for people with disabilities pg. 120
	<b>Equality</b>	Measures adopted to promote equal treatment and opportunities between men and women.	GRI 3-3 Talent management and employment promotion pg. 105 Equality pg. 120
		Equality plans.	GRI 3-3 Equality pg. 120 GRI 406-1
		Measures taken to promote employment.	GRI 3-3 Talent management and employment promotion pg. 105 Equality pg. 120
		Protocols against sexual and gender-based harassment.	GRI 3-3 Discrimination and harassment pg. 120
		Integration and universal accessibility for people with disabilities.	GRI 3-3 Universal accessibility for people with disabilities pg. 120
	Policy against all types of discrimination and, where appropriate, management of diversity.	GRI 3-3, 406-1 Equality pg. 120 Discrimination and harassment pg. 120	
INFORMATION ON THE RESPECT FOR HUMAN RIGHTS	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 3-3, 410-1, 412-2 Good Governance pg. 99
	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12 Good Governance pg. 99

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks
INFORMATION ON THE RESPECT FOR HUMAN RIGHTS	Human Rights	Application of due diligence procedures in human rights.	GRI 3-3 Good Governance pg. 99
		Prevention of the risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses.	GRI 3-3, 412-1 Good Governance pg. 99
		Complaints about cases of human rights violations.	GRI 2-26, 3-3, 411-1, 2-27 Respect for Human Rights pg. 100 Discrimination and harassment pg. 120
		Promotion and compliance with the provisions of the fundamental ILO conventions related to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labour and the effective abolition of child labour.	GRI 3-3 Respect for Human Rights pg. 100 Inclusion in the purchasing policy of social, gender equality and environmental issues pg. 102 Organisation of social dialogue pg. 118
INFORMATION RELATED TO THE FIGHT AGAINST CORRUPTION AND BRIBERY	Policies	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3, 205-2 Fight against corruption and Bribery pg. 100
	Key risks	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12, 205-1 Fight against corruption and Bribery pg. 100
	Corruption and bribery	Measures taken to prevent corruption and bribery.	GRI 3-3 Fight against corruption and Bribery pg. 100
		Measures to combat money laundering.	GRI 3-3 Fight against corruption and Bribery pg. 100
		Contributions to foundations and non-profit entities.	GRI 3-3, 201-1, 203-2, 415-1 Impact of the Comdata's activity on local development pg. 124

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks	
INFORMATION ON SOCIETY	<b>Policies</b>	Policies applied by the Group, including the due diligence procedures applied to the identification, evaluation, prevention and mitigation of significant risks and impacts, and verification and control, as well as the measures that have been adopted.	GRI 3-3	Society pg. 124
	<b>Key risks</b>	Main risks related to these issues related to the activities of the Group, including, when relevant and proportionate, their 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 evaluate them according to national, European or international reference frameworks for each subject. Information on the impacts that have been detected must be included, offering a breakdown of them, in particular on the main short, medium and long-term risks.	GRI 2-12	Society pg. 124
	<b>Konecta's commitment to sustainable development</b>	Impact of the activity of society on employment and local development.	GRI 203-1, 203-2, 204-1, 413-1	Employment pg. 106 Society 124
		Impact of society's activity on local populations and territory.	GRI 203-1, 203-2, 413-1	Employment pg. 106 Society pg. 124
		Relationships maintained with the actors of the local communities and the modalities of dialogue with them.	GRI 2-29, 413-1	Impact of the Comdata's activity on local development pg. 124
		Association or sponsorship actions.	GRI 2-28, 201-1, 203-1	Society pg. 124
	<b>Subcontractors and suppliers</b>	Inclusion in the purchasing policy of social issues, gender equality and environmental issues.	GRI 3-3, 308-1, 308-2, 414-1, 414-2	Subcontractors and suppliers pg. 102
		Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility.	GRI 3-3, 308-1, 308-2, 414-1, 414-2	Subcontractors and suppliers pg. 102
		Supervision systems and audits and their results.	GRI 308-1	Supervision systems and audits and their results pg. 103

## Comdata: Table of Contents: Law 11/2018

Contents of Law 11/2018 INF		Standard used	Remarks	
<b>Consumers</b>	Measures for the health and safety of consumers.	GRI 3-3, 416-1	Consumers pg. 104	
	Systems for handling complaints received and resolution thereof.	GRI 2-26, 3-3	Quality and Excellence pg. 104	
<b>INFORMATION ON SOCIETY</b>	Benefits obtained by country.	GRI 207-4	<b>Benefits obtained by country (thousand euros)</b>	
			Albania	-62 728.10
			Brazil	-281 449.77
			Chile	-90 452.99
			Colombia	-2 665 604.26
			Czech Republic	36 987.77
			France	-3 428 328.70
			Germany	26 256.24
			Guatemala	131 345.73
			Hungary	35 635.30
			Italy	-9 942 223.67
			Morocco	2 360 667.82
			Mauricio	-253 294.32
			Madagascar	355 271.60
			Mexico	-764 704.87
			Peru	32 184.60
			Poland	-16 867.18
			Romania	-86 393.06
			El Salvador	41 359.57
			Slovakia	-20 499.07
Spain	1 007 519.85			
Turkey	-738 500.78			
United Kingdom	-104 494.91			
<b>Tax Reporting</b>	Income tax paid.	GRI 207-4	Main figures pg. 14	
	Public grants received.	GRI 207-4	The public subsidies received amount to 838 thousand euros.	

# ANNEX: KONECTA AND COMDATA OFFICES

Country	KONECTA OFFICES	COMDATA OFFICES
ALBANIA		<ul style="list-style-type: none"> <li>• Janos Hunyadi Tirana AL, 1001.</li> </ul>
GERMANY		<ul style="list-style-type: none"> <li>• Neue Brücke 8, 70173 Stuttgart.</li> </ul>
ARGENTINA	<ul style="list-style-type: none"> <li>• Corrientes 2265, Rosario.</li> <li>• Gutiérrez 50, Mendoza.</li> <li>• Rosario 746, Buenos Aires.</li> <li>• Rosario de Santa Fe 89, Córdoba.</li> <li>• Rosario de Santa Fe 71, Córdoba.</li> <li>• 25 de Mayo 1440, Córdoba.</li> <li>• Independencia 212, Córdoba.</li> <li>• Monteagudo 55, Chaco</li> <li>• 9 de Julio 1445, Chaco.</li> </ul>	
BELGIUM		<ul style="list-style-type: none"> <li>• Rue de la Terre à Briques, Turnai, 29/F - 7522 Marquain.</li> </ul>
BRAZIL	<ul style="list-style-type: none"> <li>• Rua Ipanema, 415, Mooca, São Paulo – SP, CEP 03164-200</li> <li>• Rua Líbero Badaró, 377 – Centro Histórico de São Paulo, São Paulo – SP, 01009-906</li> <li>• Rua 7 de abril, 230 – República, São Paulo – SP, 01044-000</li> <li>• Avenida dos Autonomistas, 1400, Vila Yara, Osasco, São Paulo – SP, CEP 06020-012</li> </ul>	
CHILE	<ul style="list-style-type: none"> <li>• Rodrigo de Araya N°1045, Macul, Santiago</li> <li>• C/ Guillermo Mann 801, Ñuñoa, Santiago</li> </ul>	

## Country

## KONECTA OFFICES

## COLOMBIA

- Telemark: Cl. 8a #42-61. Cali.
- Carrera 53 N° 68b - 85 Local 225, Barranquilla.
- Lleras: Cr. 37A N° 8-43. Medellín.
- CEOH: Cr. 52 N° 14-30, Local 261. Medellín.
- Puerto Seco: Cl. 8B N° 65-191. Medellín.
- Buró Itagüí: Cl. 50 N° 40-17, Interior 103. Medellín.
- Centro de Negocios del Sur: Calle 10 Sur No 51 A - 55. Local 307. Medellín.
- Buró 24: Av. Cl. 24 N° 86-49, Lote 2. Bogotá.
- E4: Transversal 93 N° 51-98. Bogotá.
- Centro: Cr. 8 N° 12B-61. Bogotá.
- Niza: Cl. 116 N° 71 D-46. Bogotá.
- AST: Cra. 22 #166-78. Bogotá.
- Antigua Seminario Juan XXIII: Trav. 9 N° 1, A-97. Montería.
- AST: Cra. 14 #18-15. Pereira.
- Telemark: Av. 30 de Agosto #38-33. Pereira.
- Telemark: Cl. 8a #42-61. Pereira.

## COMDATA OFFICES

- Calle 100 No 5-169 Oficina 714A Oasis de Unicentro Cali. Santiago de Cali, Valle del Cauca.
- Zona Franca Bodega 35 Bogotá D.C Colombia.
- Zona Franca Edificio Towers Bogotá D.C.
- Bogotá 114 D Bogotá D.C.
- Carrera 45 N 108-27 Torre 3 Piso 18 Bogotá D.C.
- Carrera 69 98a -11 Bogotá Según piso Bogotá D.C.
- Bogotá Morato Bogotá D.C
- Cra 14 N° 9 Norte-16 4 piso Centro Comercial Mocawa, Armenia, Quindio.
- Cl 21 # 22 - 57 Manizales Caldas.
- Carrera 20 # 21 - 35 Manizales Caldas
- Avenida Kevin Angel 64ª -160 Manizales Caldas
- Cl 20 # 23 - 42 Manizales Caldas
- Carrera 3ra # 9-30 Manizales Caldas

## EL SALVADOR

- Av. Magnolias, edificio Insigne nivel 17, oficinas 17-05 17-06, Colonia San Benito, San Salvador

## Country

## KONECTA OFFICES

## SPAIN

- Sede Central Konecta: C/Serrano, 4. 28001 Madrid.
- Pol. Industrial Las Quemadas, locales 81 y 82. 14014. Córdoba, Andalucía.
- Ctra. Prado de la Torre s/n Parc 77-79. 41110 Bollullos de la Mitación. Sevilla, Andalucía.
- C/ Leonardo Da Vinci, 5. 41092 Isla de la Cartuja. Sevilla, Andalucía.
- Av. de Espartinas, 11. 41110 Bollullos de la Mitación. Sevilla, Andalucía.
- Parque empresarial Vega del Rey. C/ Boabdil 6, Edificio Vega 6 y 7. 41900. Camas. Sevilla, Andalucía.
- Camino de los Heros, 4. 33401. Avilés, Asturias.
- Edificio Fundación Puertos Las Palmas, Muelle Santa Catalina s/n. Explanada de los Vapores Interinsulares 35.008 Las Palmas de Gran Canaria, Canarias.
- Dársena Pesquera del Puerto de Santa Cruz de Tenerife, Edificio SOFITESA. 38180 Santa Cruz de Tenerife, Canarias.
- Complejo de Oficinas Illacuna. Edif. A planta baja, Edif. B plantas 2,3 y 4. Calle Llacuna, 56-68. 08005 Barcelona, Cataluña.
- C/ Marqués de Sentmenat, 35. 08010 Barcelona, Cataluña.
- Polígono Industrial Riu Clar, Carrer del Granit, Parcela 129B. 43006 Tarragona, Cataluña.
- Ctra. Avenida de Valencia 224. 43007 Tarragona, Cataluña.

## COMDATA OFFICES

- C/Benjamín Franklin s/n 18100 Armilla, Granada, Andalucía.
- C/Suiza s/n 23200 La Carolina, Jaén, Andalucía.
- C/Severo Ochoa 59, locales 1.2, 3.1, 3.2, 1.9. 29590. Málaga, Andalucía.
- C/Juan Lopez Peñalver no. 1 29590 Málaga, Andalucía.
- Plaza del Gas n 1, Edif. B, 9ª Planta.08003 Barcelona.
- Edificio Brazil, Carrer de Catalunya, 83, Viladecans, Cataluña Plaza Corazón de María N 9, 11 y 13 09400 Aranda de Duero, Burgos, Castilla y León.
- Av. Juan Carlos I, S/N 1ra planta. 39600 Camargo, Santander. Cantabria.
- Av. de Manoteras 46-46 bis 28050 Madrid.



## Country

## KONECTA OFFICES

## COMDATA OFFICES

## SPAIN

- Polígono Industrial de Onzonilla Calle Tres, Parcela G-17 Nave 1. 24231 Onzonilla – León, Castilla y León.
- Plaza San Miguel 3, bajo. 34005 Palencia, Castilla y León.
- Complejo San Cristóbal, Edif. 3.2 C/ SILVER 41. 47012 Valladolid, Castilla y León.
- C/Pío del Río Hortega 8, 1ª y 2ª Planta. 47014 Valladolid, Castilla y León.
- Av. de la Industria, 49. 28108 Alcobendas - Madrid
- C/ del Comercio, 6-8. 28760 Tres Cantos - Madrid
- C/ Comercio, 14. 28760 Tres Cantos - Madrid.
- C/ Viento, 6-8. 28760 Tres Cantos - Madrid
- C/ San Romualdo, 26. 28037 Madrid
- Parque Empresarial Avalon. C/ Santa Leonor, 65., Edif. C, D y H. 28037 Madrid
- Parque Empresarial Torrellano. Calle Santiago Ramón y Cajal N° 13-15, 03230 Elche – Alicante
- C/ Luis Montero Béjar, esq. C/ Alfonso Iglesias Infante. Pol. Ind. Las Picadas II. 06200 Almendralejo – Badajoz, Extremadura.
- Polígono de Bergondo, parcela B-18.15165 Bergondo - La Coruña, Galicia.
- Polígono de Pocomaco Parcela A3, Nave F+G. 15190 La Coruña, Galicia.
- Polígono La Grela, C/Copérnico nº 6, local 5. 15008 La Coruña, Galicia.
- La Grela, (Work Center - locales A1+B1+B2+B3), Calle Galileo Galilei 2, 15008 La Coruña, Galicia.
- C/ José Miguel Arrieta Mascarua, 1. 48840 Güeñes – Bilbao, Country Vasco

## SLOVAKIA

- Partizánska cesta 6626/3, CP 97401, Banská Bystrica

Country KONECTA OFFICES

COMDATA OFFICES

FRANCE

- 115 rue Louis-Armand ZI Bâtiment L'Eonis, 13853 Aic en Provence
- 42 à 46 rue Riolan 80000 Amiens
- 53T avenue Bouloc Torcatis 81400 Carmaux
- 8 rue George Eastman 71100, Chalon-sur-Saône
- 2 rue de Metz 57800 Freyming-Merlebach
- 1 avenue du Général de Gaulle 92230 Gennevilliers
- 16 rue Xavier Bichat, 72000 Le Mans
- 3-5 rue Vatimesnil 92300 Levallois
- 31 Boulevard Soult 81200 Mazamet
- Avenue Galilée à 7 Bis ZAC du Futuropose 86360 Chasseneuil-du-Poitou
- 9-11 rue Gaston Boyer 51100 Reims
- 2871 Avenue de l'Europe 69140 Rillieux-La-Pape
- 64 boulevard Stanislas Girardin, 76140 Le Petit Quevilly
- Parc d'activité de la Paviotaie Le Petit Minio 56140 Saint-Marcel
- 1 allée des Internautes Parc Gouraud Immeuble Ambassadeur 02200 Soissons
- 1, rue Laennec 67300 Schiltigheim
- 35-37 rue de Roubaix 59200 Tourcoing
- Chemin du Noir Mouton, 59300 Valenciennes

GUATEMALA

- 5 avenida 1-89 Vista Hermosa II Zona 15 Ciudad de Guatemala

HUNGARY

- 1138 Budapest Dunavirág Utca 2-6. 1. Torony 1. Emelet

ITALY

- Corso Alessandria 459, 14100 Asti AT
- Contrada la Marchesa SS 271, km 868, 70020 Bitritto BA
- Via delle Industrie 41, Casarano (LE)
- Via Sebastiano Caboto 1, Corsico
- Via Pietro Chiesa 7, Centro Direzionale San Benigno Genova
- Via Guglielmo Jervis 77, 10015 Ivrea TO
- Via Privata Maralunga, 18-24, 19126 La Spezia SP
- Via Fontevivo 25, 19125 La Spezia SP
- Viale Aldo MGOLD n. 36 (LE)
- Via de Mura snc, 73100 Lecce LE
- Via Vittorio Bachelet 23, 73100 Lecce LE
- Via Gino De Sanctis 54, 73100 Lecce LE
- S.P. 336 Km. 20,600 Marcianise
- Via Sebastiano Caboto 1, 20094 Corsico MI
- Via delle Nazioni Unite 30/32, Monteriggioni, Siena
- Via dei Liutai (SS) ex S.S. 125 Località Poltu Quadu Olbia
- Via Venezia, 45, 35129 Padova PD
- Viale della Industria Padova PD
- Via Ugo La Malfa 86, Palermo
- Via Sandro Pertini 88, Pesaro
- Contrada Coda di Volpe 5, Rende
- Via Vincenzo Giulio Bona 120, Roma
- Contrada Campo, Via delle Betulle 11, 88040 Settingiano CZ

Country	KONECTA OFFICES	COMDATA OFFICES
ITALY		<ul style="list-style-type: none"> <li>• Via Pianeza, 289, 10151 Torino</li> <li>• Via Strada del Drosso 25, Torino</li> <li>• Via Milano 3/C, Trieste</li> <li>• Via Enrico Fermi 13/A, Verona</li> </ul>
MADAGASCAR		<ul style="list-style-type: none"> <li>• Golden Business Center - Morarano Alarobia Antananarivo 101</li> <li>• Propriété Faharetatsoa - Andrefanakasy - Ambohimangakely Antananarivo 103</li> </ul>
MOROCCO	<ul style="list-style-type: none"> <li>• Lotissement La Colline, Immeuble les Quatre Temps Sidi Maarouf. C.P 20190 Casablanca</li> <li>• Ibn Batouta Mall, 25 Avenue Youssef Ibn Tachfine, Plantas, 10 y 12, C.P 90000 Tánger</li> </ul>	<ul style="list-style-type: none"> <li>• Tour Atlas – Place Zellaqa – 20 000 Casablanca.</li> <li>• Residence KAMAL Park, Bat 2, Boulevard Mohamed Zerktouni, Mohammédia.</li> <li>• 20, rue du marché, 1er étage, Maarif, Casablanca.</li> <li>• Boulevard des Almouhades, Immeuble Crystal 2-2ème étage, Casablanca.</li> <li>• 47 angle rue Allal Ben Abdellah, Casablanca.</li> <li>• 156, Angle boulevard Yacoub El Mansour et rue Abou Soufiane Attouri – Casablanca</li> </ul>
MEXICO	<ul style="list-style-type: none"> <li>• Av. Añil 611, Granjas Mexico. 08400 Delegación Iztacalco I</li> <li>• Agencia B12: Av. Ejército Nacional 579, 1er Piso, Col. Granada, C.P. 11520. Alcaldía Miguel Hidalgo; CDMX.</li> <li>• Agencia B12: Calzada de Tlalpan 583, 1er Piso, Col. Álamos, C.P. 03400; Alcaldía Benito Juárez, CDMX.</li> <li>• Calle 11 Sur No. 1109. Barrio de Santiago, 72410 Puebla, Puebla</li> <li>• Calzada Lázaro Cárdenas No. 544. Parque Industrial Lagunero. CP.35078 Gómez Palacio I, Durango</li> </ul>	<ul style="list-style-type: none"> <li>• Av. Rodolfo Gaona 3, Piso 8, Col Periodista. 11220 Alcaldía Miguel Hidalgo Distrito Federal Mexico</li> <li>• Edificio Condesa. Ave Benjamin Franklin 161, Col Hipódromo, Alcaldía Cuauhtémoc.</li> <li>• Torre Agua. San Luis Potosí No.209. Col. Roma Norte Alcaldía Cuauhtémoc</li> </ul>
MONACO		<ul style="list-style-type: none"> <li>• 2 rue du Gabian Les Industries 6è étage 98000.</li> </ul>

Country	KONECTA OFFICES	COMDATA OFFICES
PERU	<ul style="list-style-type: none"> <li>• Centro de Negocios Lima Cargo City: Av. Elmer Faucett N° 2889, pisos 2, 3 y 5, Callao</li> <li>• Mall Aventura Plaza: Av. Oscar Benavides Nro. 3866, Nivel 5, edif. N° 2, Bellavista, Callao</li> <li>• Crillón: Av. Nicolás de Piérola N° 589, Cercado de Lima</li> <li>• Edificio Fénix: Av. Nicolás de Piérola N° 1014, Cercado de Lima</li> <li>• Edificio Sudamericana: Jr. Carabaya N° 933, Cercado de Lima</li> <li>• Av. República de Panamá N° 4575, pisos 4 y 5, Surquillo</li> <li>• Jr. Sáenz Peña N° 355, Chiclayo</li> <li>• Castilian: JR Francisco Pizarro n° 215- Trujillo.</li> </ul>	<ul style="list-style-type: none"> <li>• Av prolongación primavera Número 2142 Santiago De Surco Lima.</li> <li>• Av. República de Panamá 4575 Oficina 110, Surquillo</li> <li>• Av Prolongación Sanchez Cerro, Manzana M Lotes 2, 3 y 4 Distrito 26 de Octubre Piura</li> </ul>
PORTUGAL	<ul style="list-style-type: none"> <li>• Avenida José Malhoa, N.º21. 1070-157 Lisbon</li> </ul>	
CZECH REPUBLIC	<ul style="list-style-type: none"> <li>• Havlíckova 795 537 01 Chrudim</li> </ul>	<ul style="list-style-type: none"> <li>• Veverí 2581/102 616 00 Brno</li> <li>• OC Aupark, Gocárova trída 1754/48b 500 02 Hradec Králové</li> <li>• Revoluční 904/30 794 01 Krnov</li> <li>• Soukenné náměstí 115/6 460 01 Liberec</li> <li>• Hornoplní 3322/34 702 00 Ostrava</li> <li>• V Olšinách 2300/75 100 00 Praha</li> <li>• Králova 1742 (prízemí, bezbariérový prístup) 666 01 Tišnov</li> <li>• Komenského 821 541 01 Trutnov</li> <li>• Dolní 165/1 591 01 Žďár nad Sázavou</li> <li>• Business center Mariánský dvur Mariánské nám. 965/6 669 02 Znojmo</li> </ul>
UNITED KINGDOM		<ul style="list-style-type: none"> <li>• 8 Harbour Exchange Square London E14 9HF.</li> <li>• Jackson House Sibson Rd Sale M33 7RR.</li> <li>• Unit 3-5 Pullman Way Business Park Pullman Way Ringwood Hampshire BH24 1HD.</li> </ul>

## Country

## KONECTA OFFICES

## COMDATA OFFICES

## ROMANIA

- Gh.Marinescu Street 2, 3rd floor, Braila district
- Bulevard Iuliu Maniu, 6Q, 6th floor, district 6, Bucharest
- Transilvaniei Street 1, 1st floor, Buzau district
- Tomis Building, street Stefan cel Mare, nr.36-40, Constanta
- Sf.Dimitru Street.8, 4th floor, Dolj district, Crajova
- Bld.George Cosbuc, nr.116-118, ground floor, Galati district
- Bularga Street 8, office 5, 4th floor, Lasi district
- Bld.Iuliu Maniu, nr.6Q, 6 floor, district 6, Bucharest

## TURKEY

- Odunluk Mah. Akpýnar Cad. No:5 Green White Plaza Daire:18 Nilüfer Bursa
- Yesiltepe, Sinirlar Sk. No:2, 26210 Tepebasi/Eskisehir
- Saray, Cessas Plaza, Dr. Adnan Büyükdeniz Cd. 4/2 Kat:1, 34768 Ümraniye/Istanbul
- Haci Saki Mahallesi Kenarcik sokak Donat Plaza No:4 Kat:9 Daire: 45, 38010 Kocasinan/Kayseri
- Enntepe Plaza, Karacigan Mahallesi, Kahraman Caddesi, No:1, A blok Kat:11 Daire No: 1102, 42050 Kara
- Yalim, Ömerli Caddesi No:34, 47060 Artuklu/Mardin
- Kirazlik Mahallesi, Kutluköy, Atatürk Bl. No: 35, 55330 Tekkeköy/Samsun
- Halkapýnar, Megapol Çarþý Kule, 1203/11.Sokak No:5-7 Kat:11 35170 Konak / Ýzmir

**Grupo Konectanet,  
S.L.U.**

Independent verification report of  
the Non-Financial Information  
Statement for the year ended  
December 31, 2022

**Deloitte.**

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28020 Madrid  
Spain  
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*Translation of a report originally issued in Spanish. In the event of a discrepancy, the Spanish-language version prevails.*

**INDEPENDENT VERIFICATION REPORT OF THE CONSOLIDATED NON-FINANCIAL  
INFORMATION STATEMENT OF GRUPO KONECTANET, S.L.U. AND SUBSIDIARIES  
FOR THE YEAR 2022**

To the sole shareholder of Grupo Konectanet, S.L.U.:

In accordance with article 49 of the Commercial Code, we have carried out the verification, with the scope of limited security, of the attached Consolidated Non-Financial Information Statement (hereinafter CNFIS) corresponding to the annual year ended December 31, 2022, of Grupo Konectanet, S.L.U. (hereinafter "the Parent Company") and Subsidiaries (hereinafter "the Group"), which is part of the Group's Consolidated Management Report.

The content of the CNFIS includes additional information to that required by current commercial regulations on non-financial information that has not been the subject of our verification work. In this sense, our work has been limited exclusively to the verification of the information identified in the tables "Konecta - Requirements of Law 11/18" and "Comdata: Table of Contents: Law 11/18" included in the attached CNFIS.

**Responsibility of directors**

The formulation of the CNFIS included in the Group's Consolidated Management Report, as well as its content, is the responsibility of the directors of the Parent Company. The CNFIS has been prepared in accordance with the contents contained in the current commercial regulations and following the criteria of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI standards) selected, as well as those other criteria described according to what is mentioned for each subject in the tables "Konecta - Requirements of Law 11/18" and "Comdata: Table of Contents: Law 11/18" of the aforementioned CNFIS.

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

The directors 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 CNFIS is obtained.

Deloitte, S.L., registered in the Mercantile Registry of Madrid, volume 62,650, section 5, folio 188, page M-54414, inscription 964. C.I.F.: B-79104409. Registered office: Plaza Pablo Ruiz Picasso, 1, Torre Picasso, 28020, Madrid.

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#### Our independence and quality management

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

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

The work team has been formed by expert professionals in reviews of non-financial information and, specifically, in economic, social and environmental performance information.

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#### Our responsibility

It is our responsibility to express our findings in an independent verification report of limited safety 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 Auditing or Historical Financial Information Review" (NIEA 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and with the Action Guidance on State Assurance Assignments Non-Financial Information issued by the Institute of Chartered Accountants of Spain.

In limited safety work the procedures carried out vary in their nature and time of performance, and are of a lesser extent, than those carried out in reasonable safety work and, therefore, the safety obtained is substantially lower.

Our work has consisted of the formulation of questions to the management, as well as to the various units of the Group that have participated in the elaboration of the CNFIS, in the review of the processes to collect and validate the information presented in the CNFIS and in the application of certain analytical procedures and sample review tests described below:

- Meetings with Group staff to learn about the business model, policies and management approaches applied, the main risks related to these issues and obtain the necessary information for the external review.
- Analysis of the scope, relevance and integrity of the contents included in the CNFIS for the year 2022 based on the materiality analysis carried out by the Group and described in the "Materiality" section of the CNFIS, considering the contents required in the commercial regulations in force.
- Analysis of the processes to collect and validate the data presented in the CNFIS of the year 2022.

- 2 -

- Review of the information related to the risks, policies and management approaches applied in relation to the material aspects described in the CNFIS for the year 2022.
- Verification, through tests, based on the selection of a sample, of the information related to the contents included in the CNFIS for the year 2022 and its adequate compilation from the data provided by the Group's information sources.
- Obtaining a letter of representations from the administrators and management.

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#### Conclusion

Based on the procedures carried out in our verification and the evidence we have obtained, no aspect has been revealed that would lead us to believe that the CNFIS of Grupo Konectanet, S.L.U. and Subsidiaries corresponding to the annual year ended December 31, 2022 has not been prepared, in all its significant aspects, in accordance with the contents contained in the current commercial regulations and following the criteria of the GRI standards selected as well as those other criteria described according to what is mentioned for each subject in the tables "Konecta - Requirements of 11/18" and "Comdata: Table of Contents: Law 11/18" of the aforementioned Consolidated Non-Financial Information Statement.

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#### Use and distribution

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

DELOITTE, S.L.



Laura Armijo Yela  
July 25, 2023

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# NON-FINANCIAL INFORMATION STATEMENT

GRUPO KONECTANET, S.L.U.

2022

**Konecta**