

Konecta

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MESSAGE FROM THE BOARD

2023 was undoubtedly characterized by substantial changes within our industry and for the Konecta Group itself. It is with satisfaction that we can affirm that both our organization and all the people who are part of it have exhibited remarkable adaptability, enabling us to effectively navigate new challenges and successfully execute our strategy.

The successful integration of Konecta and Comdata at the end of 2022 has been a key factor in our evolution, positioning us as a benchmark in the market and strengthening our global presence. This operation has not only improved the quality of our operations but has also generated significant value for our shareholders and has consolidated our position as a world-renowned industry benchmark.

Throughout the year, we have successfully identified and harnessed the synergies arising from this integration, unified our operating model, and developed a tailored action plan to address the unique characteristics of both Groups. This accomplishment is a testament to the exceptional work and dedication of our experienced management teams.

Artificial Intelligence has emerged as a key player in enhancing the customer experience and automating functions. However, it's our dedicated team that has truly driven Konecta's achievements in 2023

and shaped our vision for the future. Human interaction remains indispensable in delivering the personalized service our customers demand and appreciate.

Sustainability principles have been deeply ingrained in our corporate culture since our inception, guiding our growth. Transparency, inclusion, training, community engagement, and environmental protection are fundamental pillars underpinning our actions. We are steadfastly committed to responsible business practices throughout our value chain.

In 2023 we ratified our adhesion to the UN Global Compact to maintain in force the commitment signed in 2004, as founding members of the Spanish network, to continue working to align our strategic sustainability objectives with global trends, framed within the Principles of the Global Compact and the Sustainable Development Goals (SDGs).

As part of this commitment, we established greenhouse gas reduction targets in 2023, in line with the SBTi initiative. Upon approval, these targets will shape our future strategy and our contribution to the fight against climate change.

People are the cornerstone of our business model. Our diverse, multigenerational, and multicultural team of over 120,000 employees spans 26 countries, representing a unique asset that drives value and reflects the diversity of our clients and geographies. We are committed to equal opportunities for all, fostering a work environment where every individual feels valued, understood, and represented.

Our commitment to sustainable development and social inclusion extends to the communities in which we carry out our operations, through projects and initiatives aimed at enhancing quality of life and fostering equity and sustainability.

We are aware that this journey toward success would have been impossible without the commitment of our employees, the trust of our shareholders and clients, the loyalty of our suppliers and the collaboration of different entities and institutions. To all of them, we extend our heartfelt gratitude for their invaluable contributions and their unwavering support throughout the years.

INTRODUCTION

Scope of the report

This Non-Financial Information Statement (hereinafter "NFIS") discloses the information required by Law 11/2018, of 28 December, regarding non-financial information and diversity and has been prepared taking as a reference the international Global Reporting Initiative (GRI) Sustainability Reporting Standards and the contents defined in the selected GRI Standards, in compliance with the materiality principles (see section entitled "Materiality Analysis and Risk Management").

The scope of the information included encompasses the activity of Kronosnet Topco, S.L. (hereinafter, "Kronosnet Topco Group"; "Konecta", "the Group" or "the Company") and its subsidiaries, after the incorporation of the new Group in 2022.

Kronosnet Topco, S.L. integrates, since October 25, 2022, the business of the groups headed by GMM Topco Conexión, S.L.U (hereinafter, "Konecta") and Comdata S.P.A. (hereinafter, "Comdata"), and is the entity that, on December 31, 2023, and December 31, 2022, is obliged to submit the Consolidated Non-Financial Information Statement. The 2023 Non-Financial Information Statement was prepared and formulated, together with the Consolidated Annual Accounts and Consolidated Management Report of Kronosnet Topco, S.L. and Subsidiaries, on March 20, 2024.

Kronosnet Topco, S.L. annually publishes its Non-Financial Information Statement within the framework of its commitment and transparency with stakeholders. This document discloses the performance of the Company in each of the ESG pillars (Environmental, Social, Governance), considering the information of all the countries where it operates and determining the material issues identified.

The information presented in this NFIS includes all the activities carried out by the Group in 2023 (between January 1, 2023 and December 31, 2023). Given that Kronosnet Topco, S.L. was not operational until the acquisition of the Konecta and Comdata groups on October 25, 2022, it should be noted that nearly all comparative information for the 2022 financial year presented alongside the 2023 information in this NFIS corresponds to that of the two acquired Groups from the date of their acquisition by the Parent Company (October 25, 2022) until the end of the 2022 financial year (2 months).

For this reason, the comparative will give rise to the identification of significant disparities in the qualitative data disclosed in this report in comparison to those reported in 2022.





Main milestones: a key year in the integration of Konecta and Comdata

The acquisition between Konecta and Comdata was completed at the end of 2022, making 2023 a pivotal year for integration. This strategic move significantly expanded the Group's global footprint and solidified its position in the international CX BPO market, offering clients access to new geographic regions and a broader spectrum of capabilities and services.

This transaction represents a milestone for Konecta's business, enabling it to assume a dominant position beyond its traditional markets.



With the aim of driving the integration, a strategy and action plan were designed, tailored to the unique characteristics of each Group, their geographical distribution, overlapping transactions in certain Latin American countries, and the imperative of unifying and automating reporting systems and the reports.

The goal is to standardize and unify models across all countries, establishing a distinctive value proposition and a harmonized operating model for all clients, regardless of their location:

• Creation of the Integration Management Office, a governance structure dedicated to integration and transformation, featuring a corporate team with local presence, focused on execution.

• Execution of the identified synergies. This leads to cost optimization in the different geographical locations.

• Implementation of cross-cutting initiatives for transferring differential capabilities and digital assets between different geographical locations.

• Orderly transition throughout the year, encompassing financial and operational integration across commercial, legal, and human resources functions in multiple locations.

Prior to the integration, both Konecta and Comdata shared a common commitment to the search for operational excellence and customer satisfaction. Much of the integration's success can be attributed to experienced management teams that mutually enhance each other's capabilities and collaboratively strive for excellence.

This operation has ensured the quality of Konecta's operations, generated value for its shareholders and positioned the company as a world benchmark in the sector.



Konecta in figures

Business	Environment	People ¹	Governance
1,885,982 Revenue (thousands of euros)	59,801.78 tCO ₂ e Emissions	120,295 Group employees	Information System in accordance with Directive (EU) 2019/1937
1,900,707 Economic value distributed ² (thousands of euros)	29% of electricity consumption from renewable sources	65% Women	Chief Information Security Officer to reinforce cybersecurity
24,489 Income tax paid (thousands of euros)	92% of our surface is lit with LEDs	1,753 Employees with disabilities	Identification and assessment of criminal and ESG risks
7,975 Grants received (thousands of euros)	72% of recycled hazardous waste	94 Average training hours per employee	
26 Countries		460.52 Donations (thousands of euros)	
200			

Work Centers

¹ The personnel data provided in the table are employees at December 31, 2023.

² Economic value distributed is understood to be the sum of the procurements, personnel expenses, other operating expenses, financial income and financial expenses.

ABOUT KONECTA

We are Konecta: business model

Konecta is a multinational Group, leader in tech-driven CX BPO (Customer Experience Business Process Outsourcing) that offers integrated management solutions (acquisition, retention, customer care, technical support and credit collection).

Throughout its history, the Group has successfully integrated different companies, reinforcing its leadership in Artificial Intelligence, Digital Marketing and Big Data solutions.

Konecta combines talent, innovation and industry expertise with the aim of supporting its clients and offering unique experiences in the digital world. The Group strives to support them in engaging with their own customers, building loyalty and maximizing value in an environment under constant evolution.

Our operations are based on the following pillars:

- International outreach, local presence. A company with international vocation, present in 26 countries. It has an excellent diverse, multicultural and multilingual team of over 120 thousand people, which allows it to adapt to the culture, customs and regulations of all the geographical locations in which it operates.
- Tailored comprehensive solutions. Flexible offer adapted to the needs of each client with the aim of going the extra mile to surpass their expectations through operational excellence.
- Human talent -the people- is the core of the business.
 A pleasant environment that fosters the professional development of the teams.
- Long-term approach. Lasting relations with stakeholders to achieve common goals

All this is articulated under a corporate culture characterized by a clear vision and mission, focused on creating value for stakeholders and operating within a framework of principles underlying the Company's actions.





VISION

We partner with clients to deliver exceptional customer experiences. We are adaptable and flexible in rapidly changing digital world.

Konecta designs and offers comprehensive solutions to cover all the dimensions of customer management

MISSION

We combine talent, innovation, and our industry expertise to enhance every customer interaction in very touchpoint. We support our clients in engaging with their customers, building loyalty and maximizing value with a strong commitment to the environment and society.

VALUES

Commitment: To our clients, employees and partners. We are serious about our commitments and walk the talk.

Innovation: It is part of our DNA. We constantly seek innovative approaches and challenges to overcome.

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

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

• Customer Experience Management: Marketing and Sales, Customer care, Technical support, Legal & Collections.

• Process Management: Business process services, Back Office, Innovation and Technology, Optimization and Automation. Digital Solutions: Al and Analytics, RPA (Robotic Process Automation), Consulting, Cloud Services, Digital Marketing Agency.

Solutions and Services



CX Management

Marketing and Sales Customer Care Technical Support Legal & Collections



Process Management

Back Office BPO Innovation and Technology Optimization & Automation



Digital Solutions

Al & Analytics CX Consulting Digital Marketing Agency Cloud Services

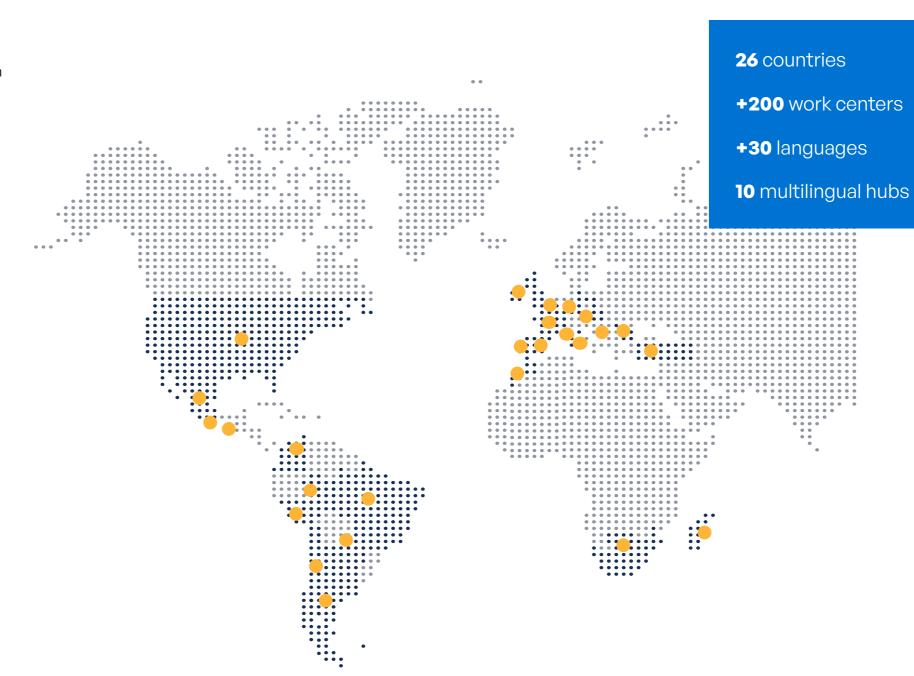


Where we are. International outreach, local presence

The Konecta Group has an ambitious international expansion and growth strategy. At the end of 2023, it was present in 26 countries, following the integration process of Comdata completed at the end of 2022.

North America	
United States	
Latam	
Argentina	8
Brazil	6
Chile	
Colombia	33
El Salvador	
Guatemala	
Mexico	2
Peru	10
Paraguay	
French market	
France	19
Morocco	9
Madagascar	2
Belgium	,

Iberia Spain Portugal	36 1
Italian market Italy Monaco, Romania Albania	31 7 2
Rest of Europe Germany Hungary Czech Republic United Kingdom Turkey Slovakia	1 2 9 3 8



Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "new markets" grouped around:

- Cutting-edge and innovative solutions to penetrate new markets
- Integration of new companies

Konecta has expanded its commercial activity to other markets through an offshore model with the aim of maintaining service quality, leveraging the flexibility and efficiency provided by this strategy. In addition, this expansion process is supported by nearshore projects, which provide geographical and cultural proximity to the target country.

This positioning in different geographical locations has required implementing multiple cross-cutting initiatives with the aim of transferring capabilities and lines of action to different countries. The goal is to create a commercial excellence model and global operations to match the offer and optimize its positioning within the industry.

In parallel, Konecta has driven the growth of multiple markets, promoting job creation, the construction of infrastructures and employee training and qualification.

Looking Ahead: trends and future challenges

During 2023, the Group prioritized three key aspects, essential for facing the future, evolving, and positioning itself in an increasingly global market:

- Leveraging Generative AI or GenAI.
- \longrightarrow Harmonization of the model.
- ——— Internationalization strategy.

Innovation and new technologies

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "technological innovation and economic growth" grouped around:

- Adaptation to technological changes and client needs
- Automation and productivity
- Employee mobility in cloud environments
- Digital and self-service models
- Digital upskilling culture
- Financial and payment risks

The services industry is undergoing a transformation, driven by a surge in digitalization. Recent years have posed significant challenges for Konecta, as the sector in which it operates undergoes a period of renewal and adaptation to meet the new demands of the market. In the face of unstoppable technological advancements, services are becoming increasingly important for all companies, regardless of their size or activity. Konecta is embracing these new trends while remaining focused on its core values: delivering exceptional customer experiences, managing human talent effectively, and pursuing a business strategy that keeps it at the forefront of the industry.

Innovation and excellence in customer care are closely related. In the current context, for many clients it means obtaining better economic results while improving end-users satisfaction.

Throughout 2023, the Group has explored the implementation of Generative Artificial Intelligence (GenAl) in its core business processes. The aim is to change the experience of our clients and teams to offer tailored efficient solutions in a changing market, streamlining operations, enhancing the customization of our services and reducing execution time.

Furthermore, the company has developed a long-term strategy to strengthen its competitive edge in the future based on this technology. As a reinforcement of this strategy, it has incorporated the figure of the Chief of Artificial Intelligence and Innovation in the Executive Committee.

Additionally, an Artificial Intelligence Office was created to focus on the adoption of a value proposition associated with GenAl, with a multidisciplinary team and representation in all the regions where Konecta operates.

During the first phase, the activities were channeled through five workstreams:

→ Stream 1:

Focused on product strategy and market entry, in addition to the design of a diversified BPO model and a potential offer of innovative products. This phase also seeks to reinforce the organization's positioning as a technological player.

→ Stream 2

Identification of internal use cases related to Generative Artificial Intelligence with a focus on improving efficiency and process optimization, as well as their ability to add value and enhance the quality of the services offered. Based on this analysis, an internal product catalog was developed that includes those use cases with the potential for development and implementation.

→ Stream 3

Adaptation of the organization to a new paradigm and emerging strategic needs. It involves a strategy focused on effective deployment, the definition of clear processes and both internal and external recruiting of the necessary profiles for the work teams during the development and deployment phases.

----> Stream 4

Focused on the technological part of the project. It includes aspects such as the system architecture, information security, development platforms, solutions to be implemented and product development, together with the associated methodologies. Additionally, this approach includes the analysis, monitoring and observation of the technological ecosystem in the new context, both at internal and external level

── Stream 5

Positioning of Konecta in the market, sharing its progress in terms of technological innovations in response to the expectations of its stakeholders and business needs.

The outcomes of the five streams define the next steps. Additionally, they provide a high-level roadmap for the development and deployment of Artificial Intelligence (AI) and Generative AI (GAI) solutions at Konecta in 2024.

Artificial Intelligence is crucial to improve customer experience in the future and for its ability to automate human functions. However, Konecta firmly believes that human team is essential, as clients require customized support and guidance on a daily basis.





Konecta's ESG strategy, a commitment to its stakeholders

Konecta is committed to a responsible business model to ensure the sustainable management of its activity. Its strategy is aligned with the Sustainable Development Goals (SDGs) and the 2030 Agenda to contribute to the progress of society.

GOVERNANCE

Transparent business development



Awareness raising on ethical issues among key stakeholders

Social

Human capital

Commitment to diversity and equality

A culture of safety, health and well-being at work

Improvement of employee satisfaction



Social action

Integration of groups at risk of exclusion
Strategic alliances to promote social initiatives
Promotion of solidarity among employees



Environmental

Reduction of resource and energy consumption



Reduction of ${\rm CO_2}$ emissions linked to the Group's activity

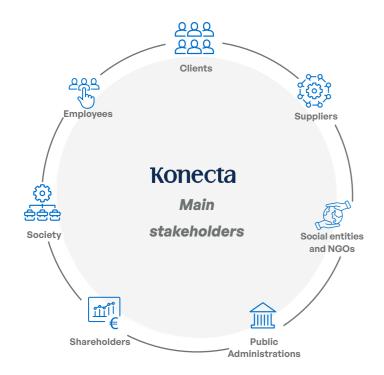
Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "communication and transparency with stakeholders" grouped around:

- Clear, transparent and inclusive communicationa
- Access to information
- Increase in ESG information
- Press coverage of Konecta or its collaborators
- Evaluation of investment funds

Konecta's commitment to sustainability is aimed at fulfilling its stakeholders' expectations. Konecta strives to act transparently, objectively and professionally in its stakeholder management and relations. Their needs and expectations are taken into account in the decision-making process and in the definition of strategies and objectives, which are adapted to the reality of the places where Konecta operates.





Dialog with stakeholders is the main tool for building solid and respectful relationships. The Group has corporate channels, such as its website, its information channels or its purchasing portal, which are adapted to the reality of each territory with country-specific channels. The main communication channels for establishing dialog with all the stakeholders are:

 Employees: Employee Portal, corporate Intranet and local Intranets and social networks in accordance with the country's needs, email, Information Channels - Whistleblowing Channels- on the corporate website, climate surveys, Sustainability newsletter, ONE Chat, meetings.



- Clients: Satisfaction surveys, Information Channels Whistleblowing Channels- on the corporate website, LinkedIn,
 Konecta Blog, Innovando Blog, external communication channels
 dedicated mainly to press releases or articles by our spokespersons
 on topics of interest to this audience, email, postal mail or events.
- Suppliers: Purchasing Portal, corporate website, Information Channels - Whistleblowing Channels- on the corporate website, email, meetings, telephone calls, postal mail.
- Social entities and NGOs: Corporative website, Information Channels - Whistleblowing Channels - on the corporate website, meetings, email, telephone, postal mail.
- Public Adminitrations Corporative website, Information Channels -Whistleblowing Channels - on the corporate website, press releases.

- Shareholders: Corporate website, Information Channels Whistleblowing Channels- on the corporate website, press releases,
 newsletters, meetings, email, external communication channels
 focused mainly on press releases or articles by our spokespersons
 on topics of interest to this audience, press releases, LinkedIn.
- Society: Corporate website, Information Channels Whistleblowing Channels - on the corporate website, Konecta Blog, Innovando Blog, external communication channels focused mainly on press releases or articles by our spokespersons on topics of interest to this audience, LinkedIn.

Konecta periodically updates its materiality analysis to respond to the commitment to its stakeholders and obtain a framework for priority decision-making.



Materiality analysis

The management of ESG issues in the business model is based on a comprehensive analysis that includes both stakeholder expectations and the identification of the real and potential impacts of Konecta's activity on people and the environment.

This analysis allows Konecta to align its strategic sustainability goals with global trends, framed within the Global Compact Principles and the Sustainable Development Goals (SDGs). Furthermore, it facilitates the identification of sustainability issues that may affect the business, anticipate business environment needs, detect and mitigate negative impacts and promote those that generate value for stakeholders.

With this aim, since 2016 Konecta periodically carries out a materiality analysis. Additionally, since 2022 Konecta applies the double materiality methodology, which enables a more in-depth identification of their positive and negative impacts (Konecta's impact on the exterior), in addition to risks and opportunities for the business (impact of the exterior on Konecta).

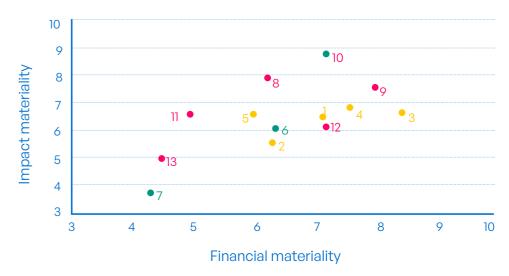
The concept of double materiality allows to evaluate sustainability issues relevant to Konecta from a dual perspective:

Impact materiality: This analysis assesses Konecta's ability to make a significant contribution to sustainable development and its relationship with stakeholders. It identifies and assesses the real and potential impacts arising from the Company's activities, products or services, and its value chain, that have the capacity to cause a positive or negative impact on people or the environment.

Financial materiality: This analysis examines ESG issues that have a significant impact on the Company's financial performance. To this end, it identifies and evaluates sustainability-related risks and opportunities (those events originating from Konecta's environment that could affect cash flows, performance, position, cost of capital, or access to financing over the short, medium, and long term).

This helps identify relevant issues both for the Company and for stakeholders. This methodology also makes it possible to integrate the vision of risks and opportunities in the management of the business model.

As a result of the described analysis, Konecta has identified its priority areas, which define its ESG action plan.



GOVERNANCE DIMENSION

- Good Governance and Risk Management
- 2. Ethics and regulatory compliance
- 3. Information security and confidentiality
- 4. Economic growth and new markets
- 5. Communication and transparency with stakeholders

ENVIRONMENTAL DIMENSION

- 6. Decarbonization strategy
- 7. Environmental management

SOCIAL DIMENSION

- 8. Occupational safety and health
- Talent attraction and retention with quality employment and decent salaries
- 10. Equality, diversity and nondiscrimination
- 11. Social commitment
- 12. Quality service and customer satisfaction
- 13. Supply chain



Analysis methodology

The methodology developed by Konecta for this analysis allows it to anticipate the requirements of the new European Corporate Sustainability Reporting Directive (CSRD). It also follows the guidelines established by the Global Reporting Initiative (GRI) for evaluating impact materiality and the preparation of this type of studies and their disclosure in this report.

To carry out its double materiality analysis, Konecta followed the process below:

The analysis of internal sources included the following documentation:



- Konecta's internal policies.
- Master Plan for Corporate Responsibility and Sustainability.
- Previous materiality analyses.

- Risk matrix.
- Analysis of weaknesses, threats, strengths and opportunities.

1. Identification of material issues:

The identification of relevant issues includes the review of internal and external information, which makes it possible to establish business priorities and stakeholder expectations and needs. The analysis of external sources included:

- Reporting standards, such as GRI or TCFD.
- Analysis of best market practices.
- Positioning and relevant issues in the sector.
- Main sustainability initiatives.
- Analysis of media.
- Analysis of the regulatory context of the countries where we operate.
- Key issues for main analysts and investors.
- Contractual requirements of clients, investors and shareholders.

2. Materiality assessment:

This exercise made it possible to identify Konecta's main Impacts, Risks and Opportunities related to ESG topics. Then, their materiality was assessed using a proprietary methodology aligned with the requirements of the European Sustainability Reporting Standards (ESRS), linked to the European Corporate Sustainability Reporting Directive (CSRD).

This methodology considers the scope, severity and probability of occurrence of Konecta's impacts on people and the environment. For risks and opportunities, the operational and reputational importance and internal management of each identified aspect is evaluated.

The issues identified were presented to Konecta's most relevant management areas to obtain an overall vision. Additionally, a comparative analysis of the internal and external vision for each issue was carried out in order to align the strategic priorities with those of the stakeholders

3. Double materiality matrix:

Lastly, a materiality matrix is created based on the foregoing analysis. This representation makes it possible to prioritize the issues identified in accordance with the financial relevance and impact on people and the environment.



Material issues

A detailed description with the results of the analysis for each material issue is included below, which makes it possible to identify when Konecta's activity has a positive or negative impact, in addition to those ESG issues that pose risks or opportunities for the Group's business.

MATERIAL IMPACT

ESG MATERIAL TOPIC		DESCRIPTION	I M P M A T E R			ANCIAL ERIALITY	SDG	A D D I T I O N A L I N F O R M A T I O N
			NEGATIVE	POSITIVE	RISK	OPPORTUNITY		
	Corporate governance and risk management	Corporate Governance: Set of rules, principles, and procedures that regulate the structure and operation of Konecta's governing bodies, as well as the decision-making process. Risk Management: 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.	X	X	X		16	Governance Structure (p. 20) Risk management (p. 21)
GOVERNANCE	Ethics and compliance	Compliance with current 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.	х	Х	Х	Х	8, 16	Compliance Program (p. 22) Corruption and bribery (p. 24
· ·	Supply Chain	Ensuring that Konecta's suppliers meet their commitments and expectations by raising awareness through the established ethical and environmental principles.		Х	Х		8, 12 & 17	Suppliers (p. 40)
	Information Security and confidentiality	Digitization entails a transformation of the business through which digital media are incorporated into the daily operations of Konecta. In this sense, and for the control and security of the stored data, the use of a set of control measures is required.			Х	X	8, 16 & 17	Cybersecurity and protection of personal data (p. 25)



K
IMPACT
MATERIALITY



ESG	MATERIAL TOPIC	DESCRIPTION	I M P . M A T E R			ANCIAL ERIALITY	SDG	A D D I T I O N A L I N F O R M A T I O N
			NEGATIVE	POSITIVE	RISK	OPPORTUNITY		
GOVERNANCE	Economic growth, technological innovation, and new markets	Economic growth and new markets: creating value and ensuring maximum profitability for shareholders and investors. Likewise, Konecta seeks to position itself as one of the main actors in the industries in which it operates. Technological innovation: improvement of operational processes through research, adaptation, and integration of technology to allow continuous improvement within Konecta, increasing the quality of the products offered, and customer satisfaction.		X		X	9, 12 & 17	Trends and future challenges (p. 9) Konecta in figures (p. 5)
ŏ	Communication with Stakeholders	As part of the commitment to transparency in management, information about Konecta is disclosed to stakeholders, in accessible, clear, and truthful conditions.	Х	x	X		17	Stakeholders (p. 12)
MENTAL	Decarbonisation strategy	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.	Х	х	X	Х	6, 7, 9, 11, 12, 13, 15 & 17	Decarbonisation , strategy (p. 46)
ENVIRONMENTAL	Environmental management	A set of procedures and mechanisms that allow the determination and achievement of established environmental objectives, as well as compliance with legal requirements. Environmental management Systems include an organisational structure, responsibilities, practices, procedures, processes, and resources.	Х	х	Х		6, 7, 12, 13, 14 & 15	Environmental management (p. 45)





ESG	MATERIAL	DESCRIPTION		PACT RIALITY		A N C I A L E R I A L I T Y	SDG	A D D I T I O N A L I N F O R M A T I O N
			NEGATIVE	POSITIVE	RISK	OPPORTUNITY		
	Occupational safety and health	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.	Х	X	Х		3 & 8	Occupational safety and health (p. 36)
SOCIAL	Attraction and retention of talent with quality employment and decent remuneration	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. 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	X	X	X	X	3,4&8	Talent attraction and retention (p. 30)

K
IMPACT
1ATERIALITY



ESG	MATERIAL TOPIC	DESCRIPTION	I M P M A T E R			IANCIAL ERIALITY	SDG	A D D I T I O N A L I N F O R M A T I O N
			NEGATIVE	POSITIVE	RISK	OPPORTUNITY		
SOCIAL	Equality, diversity, non-discrimination and human rights	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. 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.	X	X	X		3, 4, 5, 8, 10, 16 & 17	Human Rights (p. 24) Diversity, Equality and Inclusion (p. 34)
	Social commitment	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.	Х	Х	Х		2, 4, 8, 10 & 17	, Impact on society (p. 41)
	Quality service and client's satisfaction	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.	Х		X	Х	3, 9 & 12	Clients (p. 38)

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "good governance and risk management" grouped around:

- Quality of non-financial information and transparency
- Integration of sustainability in the strategy
- Socio-economic and political situation
- Regulatory pressure
- Stakeholder confidence

Governance Structure

As mentioned earlier, since October 25, 2022, KronosNet Topco, S.L. integrated the business of the Konecta and Comdata Groups. Since then, the capital structure is as follows:

80.96% **CX LuxCo VIII S.a.r.I**

19.04%

APENET AND DIRECTORS

Konecta lays the foundations for its corporate governance in the following principles set out in the Corporate Responsibility and Sustainability Policy:

→ Sustainable business

→ Ethical conduct

ightarrow Transparency

The corporate good governance model is formed by the Board of Directors and the Executive Committee (EXCO), as well as associated commissions and committees.



Board of Directors

It is the Group's highest governing body. Its members are appointed by the shareholders, proportionally to their holding, and meet on a quarterly basis. Its main responsibility is to manage and design the Group's strategy and ensure that it is implemented in accordance with ESG criteria.

José M ^a Pacheco Guardiola President	Massimo Canturi Member
Jesús Vidal Barrio Rivas Chief Executive Officer	Rosa Queipo de Llano Argote Member
Jaime Chocrón Israel Vice-President	Raquel Serradilla Member
Ignacio Hornedo Villalba Secretary of the Board, non-director	Javier González San Pedro Member
Executive Committees Executive Committee	Audit Committee

EXCO (Executive Committee)

Although the Senior Management's duties are performed by the Board of Directors, the Board is assisted in its function by the Executive Committee. This Committee meets twice a month with the aim of monitoring and analyzing the Company's day-to-day operations, the business plan and corporate development, as well as the status of the acquisition transactions for the Group's organic growth, among other issues of significant relevance. In order to support the Group's highest governing body, it maintains constant communication with the Board of Directors on matters of major importance for the Group.

Jesús Vidal Barrio Rivas Chief Executive Officer	Antonio Santocildes Castañón HR and General
Rosa Queipo de Llano Argote Secretary General / Chief Legal, Compliance and Sustainability Officer	Jorge del Río Regidor Global IT Director
Mónica Serrano Ceballos Chief Financial Officer	Manuel Tarrasa Sánchez Global Chief Artificial Intelligence and Innovation
Enrique García Gullón CEO EMEA and Digital Marketing Director	Massimo Canturi CEO Italy
Mariano Castaños Zemborain CEO Americas	Marcos Gallego Mejía CEO Africa & France
Ramón Ros Bigeriego Strategy and Business Development Director	Yasin Uslu CEO Turkey and rest of Europe
	Ronen Melnik Head of Global Clients Division

Corporate Committees

In order to guarantee the proper management of control and supervision, Konecta has different Corporate Committees.

Business/financial review for Europe (Iberia, FSM, ISM, GC, ROE)

Business/financial review for America

IT Committee for Iberia and America

Human Resources Committee

Sustainability Committee



Risk management

Risk management across all of Konecta activities makes it possible to establish the adequate control mechanisms to prevent negative impacts and their effects on its operations.

The Board of Directors is responsible for identifying, analyzing, evaluating, processing, monitoring and measuring the events that could affect the Group's strategy. With this goal, risk management relies on the Corporate Risk Assessment Procedure, which was updated in 2023 to broaden its scope and adjust it after the incorporation of Comdata. The Procedure establishes that risk identification and assessment is carried out through special matrices or the corporate governance tool, Diligent High Bond. In addition, the methodology defined by Konecta follows the principles established in the ISO 31 000 standard.

In this regard, Konecta has the Business Continuity certification pursuant to ISO 22301 standard in Chile, Spain, Italy, Morocco, Mexico, Peru, Portugal, Romania, Turkey and the United Kingdom. Furthermore, within the framework of the ISO 27001 certification, a specific inventory of information security risks has been defined.

In 2023, Konecta continued to focus on the control and assessment of potential criminal risks. Similarly, it has initiated the process for identifying and assessing ESG risks. The analysis has made it possible to establish the available control mechanisms, in addition to defining action plans when necessary to strengthen said controls.

Some of the main risks identified are detailed below::



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 Group's markets and sectors of activity.

Non-compliance with data protection and privacy regulations; corruption, bribery, and money laundering; and labor and tax obligations.

Risks with potential criminal consequences.



Financial risks:

Liquidity strains on the economy.

Exchange rate risk.

Expansion of the Company into unstable markets.

Operating risks due to the changing situation or appearance of unforeseen events.

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.



ESG Risks:

Environmental risks such as not fulfilling the commitments acquired, incidents, irrational use of resources or improper waste management.

Social risks such as cases of discrimination or violation of human rights, others related to labor management (dissatisfaction, absenteeism and abandonment, diligence in health and safety matters, etc.) or to social commitment.

Governance risks.

Ethical and responsible management model throughout the value chain

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "ethics and compliance" grouped around:

- Labor, environmental, and social legislation
- Compliance with internal Policies and commitments
- Information channels
- Corruption and bribery
- Adaptation to the legal requirements of different countries
- Integration of new companies

i. Compliance Program

The Compliance Program is a global project applicable in all geographical areas, which is adapted to the reality of each country. The main goal is to promote a true ethical business culture, as well as to facilitate the prevention and detection of any irregularity.

This Program comprises existing Group policies, procedures, and controls designed to diligently detect and react promptly to any behavior that may be potentially detrimental to the interests of the Company.



Code of Ethics

Code of Ethics for Suppliers

HR Framework Policy

Occupational Health and Safety Policy

Selection and Recruitment Policy

Equal Opportunities Policy

Diversity Policy

Human Rights Policy

Criminal Risk Prevention Policy

Compliance Policy

Policy against Corruption and Money Laundering

Tax Policy

Financial Policy

Privacy and Confidentiality Framework Policy

Security and Cybersecurity Policy for Information Systems

Quality Policy

Responsible Procurement Policy

Environmental Policy

Corporate Responsibility and Sustainability Policy

Digital Disconnection Protocol

The Group's regulatory compliance is reinforced by the basic principles and guidelines of the Compliance Policy. The Compliance Policy reflects Konecta's intention to establish a culture that enables the development of honest, upright and transparent professional conduct, in addition to rejecting any unlawful act.

As a consequence of the surge of generative AI, as a control and precautionary measure, with the aim of protecting the confidentiality of corporate and customer information during a hypothetical use of AI tools, in September 2023 a Guide for the use of Artificial Intelligence (AI) was approved and disseminated throughout the Company, in order for Konecta's employees to follow the indicated guidelines and recommendations and use them to contribute to the Company's success in a secure manner.

ii. Information Channels

As a direct consequence of the entry into force of Law 2/2023, of 20 February, regulating the protection of persons who report violations of the law and the fight against corruption in relation to Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of people who report breaches of Union law, at the start of 2023 the work to unify any whistleblowing channel at Konecta into a single channel was accelerated to address issues related to human rights, human resources, privacy or regulatory compliance in a global and unified way, making it possible to apply the same evaluation criteria to the different casuistries that may arise.

All the reports received, and the internal investigations conducted are recorded through this system. It is a public information channel that is universally accessible from the corporate website intended for employees, clients, suppliers, and any other stakeholder.

The information system in force has been designed to be secure and confidential, ensuring that the information contained in the reports is protected. The system allows for both anonymous and verbal communications.

Its implementation was communicated to Konecta's staff as a whole and is integrated into the training given to new employees. Information channels have four differentiated mailboxes depending on the content of the events to be reported:

Crime Prevention Channel

Human Rights Channel:
Work/life balance.
Diversity, equity and inclusion.
Workplace violence, harassment or abuse.
Privacy and Security Channel:
Protection of privacy and personal data.
Security of communications and information systems.
Availability of information systems and technologies.
Assurance of user management identity.
Human Resources Channel:
Well-being and occupational safety.
Administrative personnel management.
Remuneration.

Conflicts of interest.	
Tax crimes/Asset laundering/Money laundering.	
Intellectual property and industrial property righ	ts.
Infringements related to insurance distribution.	
Legislation or standards and internal policies.	
Material resources or infrastructure services.	
Provision of the contracted service.	
Environmental protection.	
Relations with customers, suppliers or third part	ies.
Theft, embezzlement or fraud.	
Bribery, kickbacks or corruption.	
Digital Disconnection Protocol.	

The system allows the whistleblower to access the investigation underway at any time.

100% of the 1,421 reports received in 2023 were managed; of these, only 11% required a detailed investigation given the nature of the events reported. After the investigations conducted, the relevant corrective measures were adopted, including dismissal and reprimands to the offenders; it should be noted that only 0.35% were reported to the competent authorities due to the casuistry of the events (e.g., theft of equipment, etc.). The Human Resources Channel received the largest number of reports (69%), followed by the Human Rights Channel (25.8%) . In 2022, 280 reports were received through the whistleblowing channels available in each country.

iii. Commitment to human rights

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "human rights" grouped around:

- Culture of respect for human rights
- Human rights due diligence

Respecting, ensuring and protecting human rights is a priority for Konecta in each of the territories where it operates. The Group fosters respect for those internationally recognized in the Universal Declaration of Human Rights and the Guiding Principles of the United Nations Global Compact, to which it has been a signatory for two decades.

Apart from complying with the main international standards, in addition to the legislation in forced in each geographical region, Konecta Group has its own Human Rights Policy to guarantee fulfillment thereof. This Policy encompasses all of Konecta's entities and locations, and the principles it regulates are known and shared by third parties, due to which any type of professional relationship is established.

Additionally, Konecta's conduct is governed by the guidelines established in its Compliance Program and in all its constituent documents and commitments that are passed on in full to all suppliers and collaborators, which results in an unwavering commitment to prevent violating any human right in the course of the Company's activity.

The identification of ESG risks includes the identification and assessment of risks related to the violation of human rights and possible discrimination. Control models whose effectiveness was evaluated in 2023 are identified.

iv. Fight against corruption and bribery

Konecta continues working to perfect the necessary mechanisms to prevent and manage those actions that may contradict its ethical and regulatory principles. Management transparency and integrity are some of the pillars on which the Company's actions are based. Among others, it has internal mechanisms for preventing, detecting and, where appropriate, mitigating any type of corruption in all its forms, including bribery and money laundering.

As an action framework, the Company has an Anti-Corruption and Anti-Money Laundering Policy, included in the Compliance Program, which establishes the basic principles for preventing corrupt corporate practices and money laundering.

Konecta has worked on the identification, analysis and assessment of criminal risks, including those related to public corruption, money laundering and fraud. This makes it possible to identify and prioritize the risk control mechanisms and the person and area responsible for them. In 2023 Konecta carried out an evaluation of the controls identified to evaluate their effectiveness and implement the corrective measures if necessary.

³ The integration of the whistleblowing channels into a single information system took place in mid-2023, manually loading all reports received in the first half of 2023 to incorporate all the reports received in the system.



v. Cybersecurity and protection of personal data

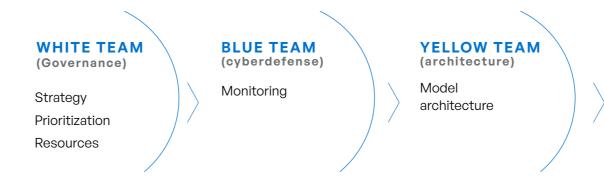
Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "information security and confidentiality" grouped around:

- Unification of information security systems
- Client's information security
- Operating risks
- Security breach

Information is a sensitive resource and a strategic asset for Konecta. The Company strives to protect and safeguard all the information it manages in the course of its activity and as a result of applying the adequate measures to guarantee their confidentiality, paying special attention to cybersecurity and personal data protection through its own strategy:

Konecta's cybersecurity strategy



COMPLIANCE

Regulatory management
Processes and procedures
Compliance
Risk management
Business continuity

RED TEAM (architecture) Penetration tests Non-scheduled

intrusions

In 2023 the information security governance model was integrated in all geographical regions.

In this line, the global cybersecurity structure was reinforced. With the aim of continuing to guarantee and reinforce the implementation of the harmonization strategy, the cybersecurity teams of each country were integrated in the global team. Additionally, the unification of services and the implementation of Al-based systems allow Konecta to respond faster and more efficiently to any attack or incident.

This year, the Group has continued to focus on prevention by conducting external cybersecurity audits, in addition to simulated attacks (strengthening and putting our defense systems to the test).

Konecta has set the goal of integrating automated processes in its software development cycles in 2024, which will make it possible to prevent security problems derived from their design.

The strategy defined uses the following mechanisms to detect alerts and respond to cyber threats:

- Tracking of cybernetic information available on the website (dark webs, deep webs...) about the Company and possible campaigns.
- Vulnerability evaluation team: routine service that verifies the risk status of IT assets.
- IT asset audit: simulating hacker attacks to identify weaknesses.
- Cybernetic security operating centers: 24/7 control and monitoring systems to prevent and mitigate threats and incidents.
- IT Compliance team: for assurance of security standards.

Since the end of 2022, Konecta has its own Security and Cybersecurity Policy aimed at serving as a reference framework to guarantee the integrity, privacy and confidentiality of the information pursuant to the legislation in force through general action principles.

Konecta has a specific Personal Data Protection Policy updated in mid-2023 aimed at ensuring adequate, lawful, loyal and transparent processing of the personal data of clients, employees and suppliers. This Policy defines general action standards, guaranteeing compliance with the legislation in force and considering the confidentiality of personal data as a key element for Konecta.



The collection and processing of personal data is essential in the course of Konecta's activity and is always carried out with the owner's prior authorization.

Action principles are established for Konecta, considering all the possible potential scenarios:

When the Database is supplied by the Corporate Client.

→ When the Database is supplied by Konecta.

→ When the Database consists of Konecta employees.

Of the incidents recorded in 2023, two were classified and managed as security incidents, both had a limited impact on Konecta's systems and were resolved without affecting our clients' data or systems. These events, together with the integration of Konecta's and Comdata's businesses, have led to the unification of cyber defense systems and the incorporation of new tools based on Artificial Intelligence.

GREAT PROFESSIONALS MAKE GREAT COMPANIES4

The human value of the Company, our most valuable resource

People are at the heart of Konecta's business model, adjusting to their needs and promoting relationships based on inclusion and equal opportunities. We seek to offer the best approach to human talent management, ensuring Konecta's competitiveness, operational excellence and sustainability, while driving the professional development of the team.

The management of the team is based on a set of policies and procedures that make it possible to achieve worldwide corporate alignment, with a local management adapted to each of the locations where the Company operates.

We currently have over 120 thousand employees across 26 countries and with more than 9 languages.

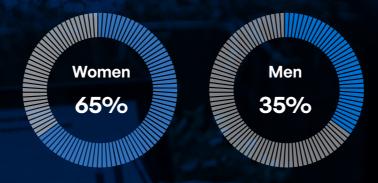
120 thousand employees

26 countries

languages

⁴Quantitative workforce data at year-end.

Distribution of the workforce by gender



Distribution of the workforce by age

Under 30 years old



Between 30 and 50 vears old

8.7%

Over 50 years old

In Konecta's workforce, women account for 65% of total employees, reflecting a female predominance. Additionally, there is a young workforce, with nearly half of its employees being under 30 years old.



Distribution of the workforce by gender and professional category

	2023		
	Women	Men	
Agent / Admin / Validator	71 309	35 229	
Quality	817	428	
Force/Instructor	623	623	
Coordinator	3 541	2 529	
Supervisor	850	664	
Service Manager	263	272	
Head of Services	383	306	
Other Operations Staff	51	95	
Structure/ SG&A	840	1355	
Other Operations Managers	39	78	
Total	78 716	41 579	
Global Total	120 295		

Distribution of the workforce by age and professional category

	2023			
	Under 30 years old	Between 30 and 50 years old	Over 50 years old	
Agent / Admin / Validator	50 337	47 072	9 129	
Quality	512	670	63	
Force/Instructor	563	640	43	
Coordinator	1573	4 056	441	
Supervisor	272	1 057	185	
Service Manager	25	418	92	
Head of Services	71	556	62	
Other Operations Staff	20	107	19	
Structure/SG&A	442	1384	369	
Other Operations Managers	8	103	6	
Total	53 823	56 063	10 409	
Global Total	120 295			

Distribution of the workforce by contract type and gender

	2	2023	
Permanen	Permanent contract Temporary Con		
Women	Men	Women	Men
48 442	24 691	30 274	16 888
120 295			

Distribution of the workforce by gender and working day

2023				
Full Time Part Time				
Women	Women Men Women Men			
53 195	31 902	25 521	9 677	
120 295				

In 2023, 89% of the workforce occupied the position of agents, 67% of which are women and more than 90% of which are under 50 years old, in line with the global distribution of Konecta's team by gender and age.

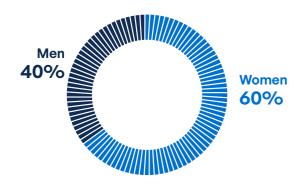
The creation of quality work, built on solid and lasting relationships. Accordingly, indefinite contracts are a fundamental pillar of employment management. At 2023 year-end, 61% of the contracts were indefinite and more than 70% of the total were full-time. However, in certain areas of the business and in specific situations, different contracting strategies are implemented to effectively address specific needs.

All our professionals in Spain, Belgium, Brazil, Spain, France and Italy are covered by a collective bargaining agreement. Employees that are not subject to a collective bargaining agreement in the other geographical regions are covered and protected by the legislation in force applicable in the country, in addition to the conditions set out in the employment contract.

Additionally, the team includes 2,865 employees who are not directly employed by Konecta but whose work is overseen by the organization. This segment of the team has decreased by nearly 40% since 2022.

Konecta has a Recruitment and Selection Policy that designs, defines and disseminates the principles on which new incorporations are based. In this regard, Konecta's strong commitment to equal opportunities stands out. In 2023 there were 112,789 new incorporations, of which 60% were women and 66% were under 30 years old. Some 98% of the incorporations were for the position of agents.

New hires in 2023 by gender (%)



The challenge of team integration

One of the greatest challenges addressed in 2023 was the integration of Konecta's and Comdata's teams, with different cultures, languages and management mechanisms, in addition to the unification of the Company's organizational structure.

To ensure a successful integration, the Human Resources department has conducted a comprehensive evaluation of best practices and synergies between both companies, with the aim of identifying those most relevant for advancing towards the standardization of processes.

Furthermore, there is a need to establish an integrated human resources community and organize a Global Convention to bring together the Human Resources directors in 2024. In order to strengthen knowledge exchange and foster continuous learning, Konecta decided to establish the Global Human Resources Committee, which will start operations next year. The Committee's main goal is to advance towards a strategy with a global approach while maintaining a local perspective.

To foster organizational success, the Global Variable Incentive Plan was successfully implemented across the Company's core functions in 2023. Initially conceived in Comdata, this year it was rolled out to all countries in the EMEA region and the rest of Europe, and additionally launched as a pilot project in Mexico, Guatemala, and El Salvador.

The Variable Incentive Plan is based on sustainable financial and economic principles and on performance-based payment. As part of its commitment to promote employee satisfaction and guarantee equity, it seeks to align Konecta's commercial objectives with the individual goals of the people who make up the team. Through this Plan, Konecta seeks to motivate and incentivize collaborators to improve their performance and contribute to the global success of the Company. In 2024 the goal is to implement this Plan in all geographical locations and digitize it by means of an internal tool developed to achieve a more transparent, clear and efficient process.

The importance of well-being in the team

Konecta seeks to build a positive work climate that not only facilitates the achievement of the goals, but also contributes to the team's well-being. It is committed to monitoring global satisfaction on an annual basis, using standard methodologies (which indicates the professionals' pride in belonging to the company, in addition to identifying local and global needs and improvement initiatives).

The results of the satisfaction surveys conducted in 2023 show employee satisfaction and pride in working at Konecta.

GPTW 2023

For another year, Konecta was awarded the Great Place to Work (GPTW) certification in six Latin American countries, after the participation of seven countries in the process. GPTW recognizes companies that maintain outstanding work practices and a positive work environment. To obtain this certification, Konecta strives to meet demanding standards in aspects such as work environment, confidence in leadership and promotion of equal opportunities. The results of the surveys in the countries that participated in GPTW in 2023 are shown below:

	Satisfaction	Pride	
Colombia	75%	75%	
Guatemala	75%	80%	
El Salvador	81%	85%	
Peru	87%	88%	
Argentina	75%	73%	
Brazil	71%	68%	
Mexico	62%	63%	

75% of the respondents consider Konecta a great place to work.

76% is proud to work at Konecta.

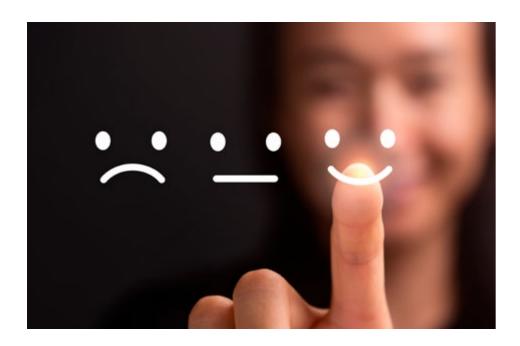
In 2023 the Group has also obtained the Best Place to Work recognition in Africa, Europe, Albania, Romania and Morocco.

⁵ In 2023, satisfaction surveys were conducted in 15 EMEA and LATAM countries, the latter in the framework of the Great Place to Work certificate.

EMEA satisfaction survey

This survey reached 29,114 individuals from 15 different countries, achieving a response rate of 52% with 15,117 participants.

Furthermore, the survey was translated into 11 different languages to facilitate accessibility and comprehension. The survey consisted of five demographic questions and 28 closed-ended questions rated on a scale of 1 (strongly disagree) to 10 (strongly agree) with the aim of categorizing participants and comprehensively evaluating satisfaction levels in various areas. A global satisfaction score of 6.7 was obtained.



ESG	6.2	
Health and safety	7	
Development and training	6.3	
Well-being	6.4	
Relationship with the team	7.5	
Internal communication and transparency	6.7	
Relationship with the manager	7.8	
Compensation	5.3	
Commitment	6.9	

Satisfaction

Exit interviews

As part of the continuous talent and employer brand management improvement process, countries such as Spain, upon receiving communications of voluntary dismissals of employees, hold exit interviews that make it possible to know the reasons, thereby obtaining very valuable first-hand information to fuel the strategies for attracting and retaining the professionals the Company needs.

Attraction, retention and professional development

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "talent attraction and retention", which are grouped around:

- Competition for talent in the sector
- Work-life balance and employee well-being
- Professional development
- Employee commitment
- Turnover and absenteeism

Konecta undertakes to support each employee in their professional development, offering them equal opportunities to grow and advance in their career, according to their dedication and performance.

To ensure that the Group's employees have the abilities and skills required to effectively perform their roles, Konecta implements training plans tailored to the specific needs of teams in each country. These plans focus on providing job-specific training, as well as developing strategic, business, and individual competencies necessary to meet the requirements of the positions held.

2023 Hours of training by gender

Total training hours per Men



94 hours of training per employee on average

Total training hours without gender information

As regards training hours by type, we can affirm that more than 90% of the hours are dedicated to operational-type training and the remaining hours are dedicated to developing team.

2023 Training hours by Professional category

Professional category	Training hours
Agent / Admin / Validator	11 009 414
Quality	15 451
Force/Instructor	21 027
Coordinator	137 482
Supervisor	26 020
Service Manager	6 065
Head of Services	7 532
Other Operations Staff	558
Structure/ SG&A	26 392
Other Operations Managers	1502
Total	11 251 443

Training hours per topic

Торіс	Leadership Programme training hour
Leadership	30 913

Topic	Sustainability trainign hours
Digital capabilities/ digital transformation	39 953
Ethics/ Code of Ethics/ Compliance	12 856
Data protection - GDPR	45 653
Information security	35 625
Human rights	12 736
Money laundering	9 435
Equality, equity, non-discrimination, workplace harassment, diversity, disability awareness	14 158
Prevention of gender-based violence, harassment behaviours	24 264
Health and safety of workers / Emergency prevention / Covid-19	394 766
Environmental protection / climate change / recycling	101 630
Total hours of training on issues related to sustainability	691 076

⁶ The total training hours in this table refer solely to sustainability-related topics.

Didaktik! is the comprehensive digital learning platform used throughout the entire organization. At the end of the year, it boasted over 132,000 active users, representing a 19% increase compared to the beginning of the year. In 2023, the platform began expanding to various geographic locations of the former Comdata, with the goal of progressively advancing and establishing itself as the exclusive global e-learning platform for the Group.

As the Company grows, the platform's needs also grows in different areas:

- Business: Respond to operational needs, such as turnover, content updates, etc.
- Legislation: Apply the legal framework in force in each country.
- Resources: Optimize time and resources throughout the organization.

In addition to a global training tool, it represents an excellent channel to disclose the Konecta culture and, in this way, strengthen the sense of belonging.

- **+132,000** active users
- +19% in 2023

It should be noted that the legal and privacy requirements are strictly met in each territory where it operates. This makes it possible to share content securely through a global administration, which has the ability to duplicate content from one space to another or consolidate it in common spaces.

The Language Training Project is one of the key training programs in which Konecta invests resources and hours to accompany employees in the development of abilities.

After two years since it was initially launched, this training has made it possible to improve the level of language proficiency of employees who require it to optimize interactions –both with internal and external stakeholders– and productivity, particularly in the context of a fast-growing multinational Group.

At the end of 2023, more than 450 courses were launched (35% more with respect to 2022), with a predominance of 92.6% in the study of English. Locally, 13 projects were implemented in Albania, France, Italy, Romania, Turkey, Spain, Argentina, Brazil, Chile, Colombia, Mexico, Peru and the United States. Between self-learning, virtual classrooms and individual sessions, a total of 8,000 training hours were completed.

Additionally, Konecta is moving forward with programs designed to strengthen leadership in all geographical regions, aimed at positions that assume leadership responsibilities or have a potential to do so in their professional career: Universidad Konecta, Rutas K, Talento K, Maletín del I (der and Academia de I (deres.

Within this context, we find the Top Talent project, a program designed for high-potential and high-performing professionals: influential leaders who build healthy relationships, with the ability to direct their own talent and that of their teams towards the achievement of objectives aligned with the Company's strategy, with a learning attitude and as idea generators. The fundamental pillars of this program are:

- Defining individual development plans.
- Encouraging retention and professional growth within Konecta.
- · Contributing to the company's sustainability.

These pillars are interconnected to achieve the following objectives: motivation, alignment of talent with the organization's purpose, focus on future leadership within the company, and preparation to face new challenges.

The Company began implementing the Succession Project within the framework of the professional development of Konecta's employees. Strategically, in 2023 the high-level cases considered critical due to no longer forming part of the Company in the near future were identified and addressed, with the aim of ensuring the continuity of leadership in some of the main regions. Since then, the talent present in the Company was analyzed to identify professionals with the potential to assume key responsibilities in the future.

In 2023 a large-scale global Commercial excellence project was initiated to standardize and improve business-generating abilities as part of the business integration strategy.

An analysis of needs was carried out and a training plan for the commercial team was developed, focused on technical, leadership and interpersonal ability aspects.

Given the Company's sector, various challenges in talent retention have been addressed, particularly in technological roles. The demand for qualified professionals is very high and the environment is in constant evolution, which can complicate the attraction and retention of employees.

Konecta has been able to attract highly qualified professionals and retain its team through the execution of effective recruitment strategies and offering competitive compensation and benefit conditions. Opportunities for professional growth are provided, while fostering a positive work environment that promotes inclusion and collaboration. Likewise, work-life balance is prioritized through flexible agreements and well-being initiatives. The contributions of the team are recognized and compensated to boost motivation and loyalty.

Voluntary turnover rate

	Women		М	en
	2022	2023	2022	2023
Voluntary Turnover rate	0.043	0.042	0.049	0.051

Work organization

In an environment where technology and devices such as telephones and computers play an increasingly important role in the personal and work environment, an inadequate management of the relationship between organizations and their team can lead to health problems for employees: computer fatigue, stress and burnout syndrome.

Konecta strives to establish guidelines and limits on the use of digital devices and electronic communications outside working areas, which are defined in the Digital Disconnection Protocol. The goal is to protect the health and well-being of all employees and foster adequate work/life balance. The importance of implementing a digital disconnection protocol lies in various aspects:

- · Protection and care of employee health.
- · Guarantee rest time at the end of the workday.
- Demonstrate the Company's commitment to the well-being of the employees.
- Increase employee productivity and performance during working hours.
- Regulatory compliance in countries where regulations require organizations to have tools to guarantee work-life balance.

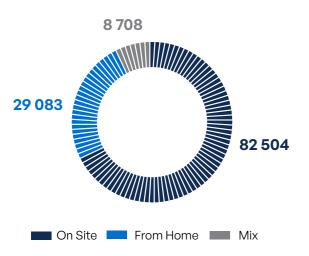
In this context, over the years, progress has been made in the implementation of initiatives and procedures, in agreement with the local reality and needs, which allows teams to adopt work-life balance measures and work flexibility. This gives them the possibility of balancing their professional development with their personal or care responsibilities:

- Reduction of working hours or leaves of absence to care for a dependent child.
- · Maternity and paternity leave.
- · Breastfeeding leave.
- · Flexible working hours.
- Variety of work shifts.
- Priority in the choice of vacations for employees with dependent children.
- Recognized work-life balance rights for de facto partners.
- Leave to care for a spouse, de facto partner or family member.
- Teleworking⁷.

In this last year, 31% of employees have performed their work remotely or in hybrid mode, which makes it possible to reduce commuting times and better work-life balance.

⁷ When the nature of the position held and the demands of the service rendered so permit.

Distribution of workforce according to work modality



The organization of work time, working hours and flexibility varies according to the nature and demands of the services in which employees participate. Most of Konecta team works in telemarketing positions, which are characterized by continuous shifts and intensive schedules, facilitating a better work-life balance.

A total of 4,810 employees availed themselves of maternity/paternity leave in 2023, of which 77% were women. In turn, 3,574 employees returned to work after the parental leave, 2,654 of which were women. In 2022, 2,097 women and 525 men enjoyed maternity and paternity leave⁸.

Diversity, Equality and Inclusion: our strength

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "equality, diversity and human rights" grouped around:

- Gender equality and wage gap
- Anti-discrimination practices and harassment
- Social dialog

Diversity is considered a differentiating element that generates value for the Company and responds to the diversity of its clients and the geographical regions where it operates. For this reason, Konecta fosters a culture that guarantees equal opportunities for all the profes-sion-als, with the aim of creating a work environment where each individual feels valued, understood and represented.

This commitment is set out in the Diversity Policy, which is globally applicable to any person who forms part of Konecta's team, and is transversally present in the Company's human resources policies and procedures. In accordance with the Company's reality, this Policy includes:

Generational diversity

Cultural diversity

Gender diversity

Functional diversity

Sexual orientation and identity diversity

This Policy guarantees equality and diversity in all talent management processes (selection, development, promotion), ensuring that they are based on merits and skills, without bias on the grounds of gender, age, religion, sexual orientation or other personal characteristic.

Similarly, the commitment to a discrimination-free work environment is also outlined in the Human Rights and Selection policies and in the Code of Ethics.

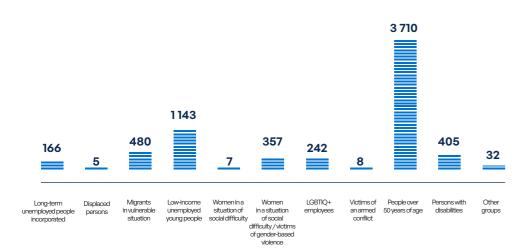
This is evidenced by the Group's workforce composition, 65% of which were women as of December 31, 2023. On the same date, the percent-age of women in management positions worldwide reached 38%, and their representation on the Board of Directors increased to 29% with an average remuneration of 22% with respect to male directors, whose average remuneration equaled 18.34% of the total Board remuneration.

From each of the geographical regions, programs and initiatives are developed aimed at incorporating people belonging to groups considered vulnerable in the Company. As a result, in 2023, 2,440 people belonging to vulnerable groups such as long-term unemployed people, displaced persons, migrants in vulnerable situations, low-income unemployed young people, women in a situation of social difficulty, victims of gender-based violence and armed conflict, LGTBIQ+ employees, in addition to other groups, for example people who need to rejoin society after spending a period in prison, were hired through these programs. All this, added to the integration of 405 persons with disabilities and 3,710 people over 50 years old in its professional team in 2023.

Job placement programs carried out in Konecta encompass participation in job and direct hiring fairs and selection processes aimed at vulnerable groups, as well as training programs specifically designed to endow potential candidates with the necessary tools to join the organization.

^a The 2022 Comdata maternity and paternity leaves are not included due to a lack of records for parental leaves; thus, the 2022 and 2023 data are not considered comparable.

People hired in 2023 belonging to vulnerable groups



At 2023 year-end, Konecta had 1,753 employees with disabilities, 11% more than the previous year, and 10,409 people over 50 years old, a generational range with greater difficulties to find a job.

Konecta works to improve the accessibility of people with disabilities to work centers under its control. Some examples are the annual inspections made in the Peru work centers on the accessibility conditions to the head offices, or the work carried out in Mexico to adapt the spaces to people in wheelchairs.

There are also equality plans; protocols for preventing violence, sexual and gender-based harassment; strategic partnerships; in addition to training initiatives for sensitizing the workforce that reinforce the fight against gender discrimination and enable the Group to adapt to the local and regulatory reality. In 2023, equality, equity and diversity

training, and training for the prevention of gender-based violence and harassment in different geographical regions were delivered.

Konecta strives to ensure that the compensation system guarantees the effective application of the principle of equal treatment and non-discrimination. The analysis of the differences resulting from comparing the average remunerations received between both genders in 2023 revealed a wage gap of 13%¹⁰.

Diversity best practices

- Development of the DEI strategy (Diversity, Equity and Inclusion) in Argentina, starting in 2022, with the aim of fostering a more collaborative work environment, where diversity of opinions and talents is valued and leveraged. As part of said strategy among many other initiatives, in 2023 the Company successfully completed training in DEI Culture (Diversity, Equity and Inclusion) and Certification of Micaela Law (with the aim of promoting the denaturalization of violence against women and the LGBTI+ population), for 100% of directors, including 110 collaborators in leadership roles, making Konecta the first private company to obtain this certification in the province of Córdoba.
- In Peru, progress continues on the Women's Leadership Program, LIFE, and the launch of LIFE Senior, aimed at the mothers of the graduate female employees in the LIFE program, with the aim of empowering women, promoting their strengths and leadership qualities. Likewise, continuity is given to the ¡BASTA YA! violence and sexual harassment prevention programs initiated in 2018 and InKluye, since 2012, which facilitates the job placement of vulnerable groups inside and outside the organization.

- In Colombia, the company has obtained the "Bogotá Incluyente" seal and maintained the Equipares Gold Seal. Additionally, it has developed initiatives to promote the labor inclusion of vulnerable women, such as those over 45 years old, victims of conflict, people with disabilities, and women victims of violence. In this country, Konecta has played a transformative role in regions like Montería and San Vicente by offering quality employment and development opportunities in vulnerable areas, expanding its commitment to providing remote work options to facilitate the lives of people living in towns far from major business centers.
- In partnership with Colsubsidio Educación Tecnológica CET, the Company promotes opportunities for young people who are trained in negotiation techniques, potential customer management, generation of commercial management reports and digital skills at the institution's training centers to join the Company, thereby contributing to narrowing social gaps through education and employment.
- Through the creation of partnerships with social entities, the United Kingdom, in collaboration with "Sec Tec", helps long-term unemployed people to return to the labor market; Slovakia, in collaboration with the "Slovak Blind and Partially Sighted Union", promotes the job placement of abused women and visually impaired people; Madagascar, in collaboration with Asociación Akamasoa, works to promote the employability of vulnerable young people from local communities and villages; Brazil, in partnership with Amor Philia, provides training in topics related to contact centers to women in a situation of vulnerability. In all these cases, the ultimate aim is to offer the participants job opportunities at the Company, in accordance with their profile and existing vacancies.

⁹ Calculated as (Average remuneration of female employees - Average remuneration of male employees) / Average remuneration of male employees.

¹⁰ Calculated as (Average remuneration of women -Average remuneration of men) /Average remuneration of men.

- In Italy, the "Women Don't Cry" program has been developed, led by expert psychologist with the aim of sensitizing the team and offering support and assistance to direct victims or women at risk of suffering gender-based violence.
- In Spain, the Escuela de Formación de Contact Center Professional Training School - of Fundación Konecta trains people belonging to vulnerable groups, providing them with an official certificate of professionalism upon completing their training, and the opportunity to join the organization's workforce. Also, since 2011 Konecta participates in the Inserta Program, in collaboration with Fundación Once for integrating people with disabilities in the job market.
- Four years ago, a social subsidiary was established in the Czech Republic to support the employment of people with disabilities. The company has over 90% of employees from this group, providing an opportunity to enter the labor market for professionals who would otherwise have very few chances of finding employment.

Response to discrimination cases

During 2023, four complaints related to cases of racism were filed through the established channels. The management and analysis of the communications received concluded with the dismissal of the employees reported in those acts contrary to the principles of equality and non-discrimination advocated transversally in the Group, in sensitization initiatives aimed at the professionals involved, in the reinforcement of training in leadership and management, as well as actions aimed at preventing future discriminatory episodes and psychological support in accordance with the scope of each situation.

Safety, health and well-being in the workplace

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "occupational safety" grouped around:

- Prevention of work-related risks (musculoskeletal disorders and voice)
- Occupational safety regulations

Konecta works to establish an environment that ensures the respect, safety and health of all people who form part of the Company. To this end, the Company has allocated appropriate resources, tailored to the country and its regulations, including specialized prevention services adapted to local standards and Health and Safety Committees.

Additionally, it has a global Health and Occupational Safety Policy, which promotes the fundamental principles and commitments under which the Company carries on its activities, focused on the health and well-being of the work team.

Konecta has the ISO 45001 certification: 2018 in Argentina, Czech Republic, Peru, Turkey and Italy. This reflects a firm commitment to the protection and safety of the team, validating the implementation of a management system that meets the demanding international standards. Other regions such as Chile, Brazil, Spain and Colombia

also have local certifications that govern occupational safety management.

Process for identifying Occupational Health and Safety hazards and risks

With the aim of guaranteeing a safe workspace, the risks related to the area are locally identified and assessed, which makes it possible to control and establish priorities against any hazard that may affect employees' health, always in line with the legislation in force in any country. Additionally, there are many geographical regions where employee access to non-work-related medical and healthcare services is guaranteed.

Konecta continues following the principles established in local regulations to identify occupational hazards and periodically assessing risks in each of its centers. Processes that range from safety inspections to health and safety evaluations are implemented in order to guarantee a safe and healthy labor environment for the entire Konecta team. These processes are adapted to the specific needs of each geography, and continuous evaluations are carried out.

Some of the processes applied to periodically identify and assess risks are enumerated below:

- Assessment and identification of risks based on the sector and on the location of the specific position.
- Implementation of control tasks required by the corresponding labor inspection.
- In some of the locations, occupational risk management is carried out pursuant to the ISO 45001:2018 certification.

- Engagement of external services specializing in protection and advice on occupational health and safety.
- Konecta has Health and Safety Committees in 16 of the countries where it operates. These committees meet periodically to provide a forum for participation and consultation on workplace safety matters and to develop action plans to ensure continuous improvement of management processes. Additionally, they are responsible for reviewing the results of evaluations and implemented actions in accordance with applicable regulations in each country.

Given Konecta's primary activities, the health risks are mainly linked to ergonomic problems, visual fatigue and hearing and voice strain. In order to reinforce the Company's concern for the team's well-being, a set of initiatives and actions are developed, such as:

- Updating the occupational risk prevention content and development of specific content, aimed at remote workers in accordance with the legislation in force in Spain and Colombia.
- Sensitization initiatives for reinforcing occupational health and safety objectives in countries such as Peru, Colombia, Brazil, Mexico, Guatemala, El Salvador, Chile, Hungary, Romania or Slovakia, including emotional health in its contents.

 Occupational health actions with a gender perspective aimed at supporting and guiding pregnant women in Brazil, talks on breastfeeding in Argentina or breast cancer detection sessions.

No of occupational accidents 298 Women resulting in lost days 2023 **106 Men** No of persons with recognised 131 Women occupational diseases by 11 Men gender 2023 **1.70 Women Accident frequency** 1.12 Men rate11 0.06 Women **Accident severity** 0.02 Men rate12

Konecta's accident rates for this year are affected as a consequence of the death of an employee at their workstation during the workday. In view of the existing court rulings on similar situations, which, without assessing the cause of death, have understood that it should be recognized as an occupational accident, the Company, in order to act in a strictly responsible manner, proceeded to initially report it as an Occupational Accident. However, it was duly accredited before the labor authorities that the cause of this accident was not related to the tasks and work performed by the employee; therefore, it does not have

an occupational origin. In view of the situation, Konecta clearly acted in accordance with the regulations and legislation in force at all times.

IT Absenteeism rate¹³

	Wor	men	Me	en	Tot	tal
	2022	2023	2022	2023	2022	2023
IT absenteeism rate by gender	8 458 799.02	9 036 054.63	2 365 752.53	2 594 124.51	10 824 551.55	11 630 179.14

Total hours of absenteeism by gender

	Women		Men		Total	
	2022	2023	2022	2023	2022	2023
Absentee- ism rate by gender	16 961 472.10	19 287 465.01	5 488 845.74	6 993 460.26	22 450 317.84	26 280 925.27

¹¹ Total lost time accidents/Total days worked*10^6.

 $^{^{12}}$ Total days lost/Total hours worked*10^3.

¹³ IT absenteeism refers to absenteeism caused by temporary incapacity.

CONTRIBUTION AND IMPACT ON SOCIETY

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "client's satisfaction" grouped around:

- Efficient quality services
- Diversified client portfolio
- Continuity of the team
- Entry of new market players
- Service outages

Clients' satisfaction

Konecta positions its client relationships as a differentiating factor within its business model, aligning with its objectives to help deliver exceptional experiences to the end-user through the efficient and personalized management of its services. In this sense, innovation allows not only to respond in an agile manner, but also favors the anticipation of proactively identified needs. Konecta combines talent, innovation, and experience to support its clients in:

FOSTERING DIGITAL TRANSFORMATION SOLUTIONS

by digitizing operations to improve quality and efficiency.

DESIGNING DIGITALLY ENABLED CUSTOMER EXPERIENCES

to offer unmatched customer journeys.

LEVERAGING ARTIFICIAL INTELLIGENCE AND ANALYTICS

to increase performance and maximize results.

MANAGING BUSINESS PROCESS SERVICES

with an end-to-end perspective to increase value.

ENGAGING WITH THEIR CLIENTS

through data-driven digital strategies to boost satisfaction.

This makes it possible to provide a comprehensive service that covers all the dimensions of customer management. Thanks to its experience in the creation and implementation of multi-channel technological solutions, Konecta helps its clients to boost their sales and optimize their business operations.





Currently, and under the global operating model, Konecta serves over 500 clients in more than 26 countries, focusing on the needs and opportunities inherent to each sector. In order to manage a global client portfolio, Konecta has a diverse and multilingual team, allowing it to provide services in more than 30 languages.

Konecta seeks to offer fully tailored comprehensive solutions. In order to achieve it, satisfaction surveys have been conducted that make it possible to hear and analyze the expectations of strategic clients. These surveys have provided positive feedback by clients, in addition to new challenges to address in line with our continuous improvement culture.

Konecta, as a result of the nature of its service, has two types of complaints: those received by the end-user and those filed by the client. The first are controlled by the client, while the second are managed by Konecta.

Since 2020, in some countries where the Group operates (Chile, Spain, Peru, Portugal and Morocco), Non-Conformities have been managed through a tool with the aim of maintaining a single repository for recording and monitoring each of the cases.

Specifically, in Spain, client complaints are managed by each operational service and communicated to the Quality Department. In Italy, there is also an internal procedure for managing complaints with the Legal Affairs team as responsible.

Similarly, in Central Latin America there is a process in place to collect and track these complaints and they are in the process of implementing a claims mailbox called "The Client's Voice" with the aim of ensuring an optimal management of the non-conformities received.

In the United Kingdom, all complaints are processed in accordance with the ISO 9001 certified quality management system.

In geographies where countries do not have a specific tool for managing complaints, monitoring is carried out by the operations area and, in the event of detecting complaints that could affect the relationship with the clients or causing significant consequences, complaints are managed with the corresponding area depending on their nature.

Complaints received in 2023 were related to the operational area and resulted from the activity itself. They were all directly resolved by the departments in charge without, in any case, affecting other areas or transcending the scope of the organization.



Collaboration with suppliers

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to the "supply chain", which are grouped around:

- ESG approval of suppliers
- Maintenance and upgrading of equipment

The Konecta Group strives to ensure that supplier relations make it possible to offer an efficient and quality service to clients. Also, it responsibly manages the supply chain in alignment with the growth, quality, excellence and customer satisfaction objectives.

Konecta's supplier relations are based on:

- · Responsible Procurement Policy
- Code of Ethics for Suppliers
- Corporate Procurement Portal
- · Corporate supplier approval procedure
- Supplier evaluation procedure
- Corporate Procurement Procedure
- Health and Occupational Safety Policy

The Responsible Procurement Policy ensures that the selection of suppliers respects the existing internal regulations, particularly the general principles set out in the Code of Ethics relative to integrity, ethics, transparency, confidence, excellence, professionalism, innovation and sustainable development. Additionally, it serves as a framework for complying with the laws and regulations of the countries in which it operates, and in alignment with environmental and social criteria.

With the aim of optimizing the decision-making process and improving procurement management efficiency, a Corporate Procurement Portal is used. This tool offers transparency and control, in addition to greater traceability in the processes and the standardization of the approval procedures and evaluation of suppliers.

In order to operate as a Konecta supplier, it is essential to commit to our Supplier Code of Ethics, to comply with applicable laws and regulations in each geography, and to guarantee support for and respect of internationally recognized human rights. Additionally, the Approval Process included in the Procurement Portal evaluates criteria such as risk prevention, personal data processing, corporate responsibility, and the environment.

In 2023, Konecta analyzed the implementation of a new platform for promoting the integration of suppliers in the Group's sustainable management and respond to the future Due Diligence Directive of companies in relation to sustainability. The implementation of this tool is expected to be completed by 2024.

The Procurement Committee is responsible for supervising the procurement process, in accordance with the characteristics of the service or good contracted:

Local Procurement Committee

Regional Procurement Committee

Global Procurement Committee

Konecta also prioritizes contracting local suppliers, which account for 51.43% of the Group's total expenses. This percentage is affected mostly by the services (offshore, nearshore) provided between the companies of different countries considered intercompany expenses –increased by the incorporation of Comdata, which generates a larger number of transactions of this nature– and are therefore recorded as non-local suppliers.



We promote the development of communities

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "social commitment" grouped around:

- Job creation
- Labor integration of disadvantaged groups
- Community participation
- Volunteering

Konecta stands out for its commitment to sustainable development and the promotion of social inclusion in the communities where it operates. Through volunteering initiatives and solidarity actions, Konecta fosters the participation of its team to drive the progress of local communities near the work centers and actively contributes to building more equitable and sustainable environments.

The main lines of Konecta's social action are as follows:

- Training and employment
- Support to communities
- · Awareness-raising actions

In 2005, Fundación Konecta was created with the aim of promoting partnerships with companies, public authorities and other social entities to generate greater impact with the initiatives it undertakes.

To this end, Fundación Konecta has a team of professionals and a network of Ambassadors, Konecta employee volunteers at the national and international level, who collaborate in the development of social initiatives linked to the Company.

i. Training and employment

With the firm intention of becoming a benchmark in the social and labor integration of people at risk of exclusion and promoting the social commitment of other companies, thus generating a multiplying effect, in 2023 Konecta continued working on training and employment projects aimed at people belonging to vulnerable groups, with special attention to people with disabilities and women victims of gender violence.

From their origins, most of the programs implemented have been born with a vocation of continuity, extending over the years, with the support of strategic partnerships that allowed more people to benefit.

Examples are projects such as "InKluye", developed in Peru in 2012, and the Professional Training School of Fundación Konecta in Spain, which has been active for seven years, which are focused on the pillars of training, inclusion and accompaniment and aimed at fighting for labor integration, inside and outside the Company, of groups at risk of social exclusion in their countries: people with disabilities, with scarce

resources, women who are victims of violence and trafficking, the LGTBIQ+ community, older people, each adequate to local needs.

In partnership with La Cravate Solidaire, a network of associations dedicated to combating discrimination in hiring, particularly related to physical appearance, France has provided training to help participants excel in their job interviews. In this vein, HR professionals from the company voluntarily participate in coaching to assist candidates in developing strong arguments for job interviews.

Similarly, within the framework of this initiative, the Company helps people with employment difficulties to recover their self-confidence and successfully pass their future professional interviews, starting with their self-image. This social entity includes donations of "professional" clothes and Konecta volunteers help classify it.

In Argentina, training was delivered in relation to customers, sales and collections for the local residents of Barrio Popular Mugica, in Buenos Aires, in pursuit of offering training for the community to offer future employability opportunities.

In other countries, as was already mentioned in the chapter on diversity, Konecta works with partnerships to multiply the scope of the initiatives developed and agreements fostered, in addition to promoting the employability of professionals from vulnerable groups.



Initiatives of Fundación Konecta

Inclusion initiatives for young people, people with disabilities and older people:

- Promotion of the inclusion and training of young people in Turkey through a scholarship for their entire secondary education.
- In Spain, partnership between the Konecta and Dadoris foundations to support, through scholarships, access to university education for extraordinarily talented young people with scarce economic resources, with the aim of driving their professional development.
- Also in Spain, within the framework of the "Vida Independiente" (Independent Life) project, Fundación Konecta and the Autonomous University of Madrid have joined forces to favor and foster the inclusion and educational participation of people with disabilities in a completely normalized way.
- Support to artists with disabilities through collaboration with the Biennial of Contemporary Art of Fundación ONCE.
- Free telephone advice on accessibility for older people and persons with disabilities to promote their independence through the Fundación Konecta Responde project.

ii. Community support

Konecta supports the development of the communities where it operates, identifying local needs through its employees and other agents, providing different corporate resources and promoting the participation of volunteers that offer their time and/or contribute to the financing of various social causes.

In 2023, Konecta's professionals have demonstrated their social commitment through specific actions, which have resulted in various volunteering initiatives, sharing resources, knowledge and experience to contribute to the well-being of the communities. Also, these actions have been reinforced by strategic alliances that have multiplied their scope and effectiveness.

Internal Call for Social Projects

The Internal Call for Social Projects is part of this line of action, launched by Fundación Konecta in 2009 with the aim of fostering and supporting the social action of foundations and NGOs with which Konecta's employees actively collaborate and financing some of their own projects. During the meeting of the jury of the last edition, held in 2023, 12 winning projects were selected among the 116 participants, with a global financial endowment of \le 60,000 (\le 5,000 per project), taking in to account the number of projects received in each region in which Konecta is present: three for Iberia, three for LATAM and two for the other regions (French market, Italian market and the rest of Europe).

¹⁴ In the end, 10 of the 12 selected projects were implemented, since one of the winning entities decided not to continue with the 2024 project and another one did not submit the documentation required to sign the agreement and assignment of resources.

Emergency response

In addition, fundraising campaigns have been carried out, collecting donations of food, clothing, computer equipment, books, office furniture, toys, and other essential supplies. Particularly this year, the company and its volunteers have dedicated themselves to providing support to communities and victims of the earthquakes that occurred in Turkey, Syria, and, more recently, in Morocco.

Fundación Konecta joined forces with "Mensajeros de la Paz" (Messengers of Peace) to organize a worldwide fund-raising campaign aimed at the Group's employees. The Foundation doubled the amount raised by them, accompanied by other actions such as clothing, food and toys drives and collection of other essential supplies, as well as blood donations in the affected countries for the earthquake victims.

At the same time as in France and Morocco, the solidarity of the employees materialized in the donation of supplies to cover basic needs for food and essential items transported to remote areas, particularly in Al Haouz and the Taroudant area.

Other social initiatives

Reflecting the Group's commitment to community development, Konecta employees participate in various social causes through volunteering and fundraising:

France

Solidarity march for the fight against cancer organized by EMERA, an association that supports older people. Each year, this association organizes this event, and the company's employees have the opportunity of registering and contributing to the purposes of said entity through the acquisition of armbands.

Italy

Donation to Associazione Acromati Italiani ONLUS, which works on the development of medicines at affordable prices, clinical trials and screening systems for the timely identification of people affected by achromatopsia or blue cone monochromatism and counteracting the effects of this congenital dysfunction disease, which affects 1 out of every 100,000 men.

The W4W (Water for Water) project, launched in 2021 in collaboration with Cáritas Diocesana de Livorno and with the company Galletti Ecoservice, consists of collecting plastic caps to support water supply projects developed in the region of Dodoma, in Tanzania.

Hungary

Konecta has supported the work carried out by the **Foundation for Children with Limb Deficiency** with the aim of raising awareness of this rare disease. Konecta volunteers participate in recreational activities at the foundation's summer camp and the back-to-school trip. Additionally, they participate in fundraising running campaigns each spring and fall to support the Foundation.

Czech Republic

Financial endowment to **Fundación Emil** to support swimmers training for the Paralympic Games. Additionally, 16 volunteers helped in the three-day event of this Foundation aimed at promoting sports for disabled young people.

Other Fundación Konecta initiatives:



Collaboration with Fundación FAD

Fundación FAD carries out important work for the welfare and quality of life of young people and their families. Through its actions, it helps them address problems related to violence, mental health or addiction to technologies, among others. In 2023 and together with the Fundación FAD team, Fundación Konecta has worked on:

- Continuing with the SIOF Joven project, through which free, confidential and anonymous online assistance service are offered to young people and adolescents with mental health problems. The topics that have received the most consultations have been anxiety and drug use.
- Training workshops at schools, with the commitment to educate minors in online security and digital well-being. Through the adventure game "Interland", minors learn the basic concepts for navigating securely and becoming good digital citizens.



Sports activities

Collaboration with inclusive charity tournaments and sports activities, such as the organization of its own Charity Padel Tournament, held annually with the support of several companies and Konecta's volunteers, the entire proceeds of which are donated to a relevant social cause at the time. Additionally, it supports other sports initiatives, such as a golf tournament in collaboration with Fundación Deporte y Desafío or the Carrera Entreculturas "Corre por una buena causa" (Run for a good cause) race.

iii. Awareness-raising actions

Konecta, in collaboration with its foundation, social entities and other institutions, carries out a significant role in the sensitization of the corporate fabric and society in general. It actively participates in events organized by public and private institutions to share projects related to diversity, inclusion, equality and prevention of gender-based violence.

This commitment has materialized both inside and outside the organization, where exemplary practices are implemented in support of vulnerable groups. In this regard, Konecta participates in events such as business breakfasts, awards, company panels or visits to classrooms.

- Encuentro de Sensibilización y Sostenibilidad -Awareness and Sustainability Meeting-, a benchmark event in Spain, organized annually by Fundación Konecta together with the Vocento Group.
 The meeting is a space dedicated to debating and reflecting, in order to disseminate all the corporate initiatives to achieve the Sustainable Development goals of the 2030 Agenda.
- On the other hand, Fundación Konecta, together with Caixabank and ABC de Sevilla, promotes the "Sevilla Solidaria" portal, which includes news covering the activities carried out throughout the province by social entities. This aims to increase visibility of their work in improving the lives of vulnerable people and to publicize the events they organize.

- Organization of workshops for children in Colombia aimed at environmental education.
- Fundación Konecta supports Fundación Alalá with the aim of teaching values to children at risk of social exclusion in Spain's poorest neighborhood, the "Tres mil viviendas" in Seville, using motivation, culture, art and sports as tools.

iv. Awards received by the company and its foundation for its contribution to society

This effort and commitment by Konecta and Fundación Konecta to the local communities have earned it the following awards:

- In 2023, Fundación Konecta's "Salir Adelante" project, based on providing food coverage to people affected by unemployment, was awarded the 2023 Premios Solidarios del Seguro of Fundación AON.
- In Peru, Konecta was awarded the ANIQUEM YANAPAY Prize in the "Double Impact" category, which recognizes companies that donate their WEEE and scrap metal with the aim of financing the treatments and rehabilitation of children who have suffered burns.
- · Similarly, in Peru it obtained an award from the Regional Government of Callao for participating and offering jobs in 2023.
- In Colombia, Konecta was awarded the Bogotá Incluyente Prize to the exceptional contribution to the creation of jobs for people at risk of exclusion with the transforming power of inclusive and

diverse employment, and the constant commitment to build a more equitable future. It was also awarded the Fenalco Social Responsibility Prize to the contribution to job creation in Montería, where nearly 2,000 people are linked to the Foundation.

 In 2023, Hungary received an award for the "Helping hands and feet" campaign and the "Ambassador of Love" award of the One Table Love movement for hospitalized children.



Konecta

ENVIRONMENTAL PROTECTION

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to "environmental management" grouped around:

- Environmental regulation
- Energy efficiency
- Waste management
- Water stress

Gestión ambiental

Konecta considers Environmental Sustainability one of the central pillars of its corporate culture. This commitment is transversally integrated throughout the Company through the Environmental Policy, aimed at minimizing the impact on climate change and promoting the sustainable use of natural resources.

Environmental Policy principles

RESPECT AND CARE FOR THE ENVIRONMENT

Protect the environment by preventing pollution and minimizing the real or potential impact on the surrounding area, implementing a strategy to avoid any type of pollution that could derive from operations due to their activity. Comply with the environmental legislation and regulations applicable to the activity and continuously monitor its evolution. Also comply with the commitments voluntarily acquired by Konecta.

RESPONSIBLE AND SUSTAINABLE CONSUMPTION

Apply technologies, activities and processes for minimizing the generation of waste and promoting energy savings.

Ensure the adequate treatment of waste generated by its activity, prioritizing the prevention, reduction, recycling and reuse thereof.

AWARENESS

Enhance communication to the whole Konecta team to promote sensitization and training in care and respect for the environment.

Engage and motivate the different stakeholders with the aim of seeking their participation in the management, development and application of the Environmental Management System.

Proactively report on all the decisions adopted to respect and promote care of the environment.

COMMITMENTS

With the sustainable execution of its activity, following the life cycle approach and considering environmental criteria both in procurement and in new developments, in addition to mitigating its potential impact on climate change by controlling and monitoring greenhouse gas emissions, minimizing them whenever possible.



Decarbonization strategy: transforming the future

Impacts, risks and opportunities (IROs)

The double materiality analysis has made it possible to identify Konecta's impacts, risks and opportunities related to the "decarbonization strategy" grouped around:

- Decarbonization and neutrality (three scopes)
- Disaster contingency plans
- Energy efficiency and costs
- Consumption habits
- Climate awareness

Voluntarily and as a reflection of its concern for the environment, Konecta has undertaken to establish science-based objectives for fighting against climate change. Konecta will reduce Greenhouse Gas (GHG) emissions generated by the Group, in line with the SBTi global initiative, which provides a clear methodology for implementing and monitoring objectives.

This commitment guarantees alignment with the objectives of the Paris Agreement and Sustainable Development Goals (SDGs) to prevent the most adverse effects of climate change through goals that limit the rise in average temperatures to well below 2°C, compared to pre-industrial levels, and continue striving to limit global warming to 1.5 °C.

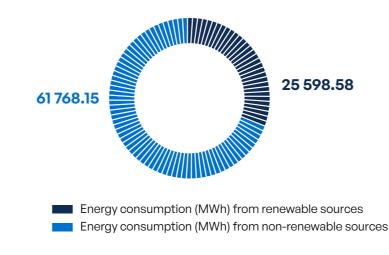
In 2023 Konecta defined and submitted its reduction objectives for validation by the SBTi which, once approved, will mark the strategy to follow.

i. Energy management

Konecta makes responsible use of the energy consumed with the aim of reducing its impact on the environment. Due to the nature of its activity, the Group's decarbonization strategy pays special attention to electricity consumption.

Electricity consumption in 2023 was 87,366.73 MWh and the Group's energy intensity is 0.77 MWh/employee¹⁵. 29.30% of this electricity consumption stems from renewable energy sources, 5.25% more than in 2022.

2023 Energy consumption (MWh)



However, one of Konecta's strategic objectives is to promote the use of renewable energies, with 100% of the electricity consumption of its platforms in Spain, Germany, and the United Kingdom stemming from renewable energy sources. Furthermore, the Comapany also uses energy from renewable sources at facilities where it has complete control, as in the case of Hungary, Turkey, Brazil and Italy.

Throughout the year, photovoltaic panels have been installed in some of its centers, generating 386.68 MWh of energy, an initiative that Konecta aims to continue expanding in forthcoming years. The purpose is to increase the percentage of renewable energy in all the geographical regions where it operates.

In 2023, we continued to invest in initiatives to reduce electricity consumption. This included replacing existing lighting systems with LED technology, installing motion sensors in common areas, and centralizing the temperature control system in the server rooms of some of our facilities. As of the end of 2023, 359,543 m2 square meters of our surface area were illuminated by LEDs, representing more than 92% of the total surface area.

Additionally, work has been carried out on the implementation of efficient HVAC air conditioning and ventilation systems, which offer optimum performance while using less energy in 95% of the total surface area.

100% renewable electric energy in Spain, Germany and the UK

 $^{^{\}mbox{\tiny 15}}$ For the calculation of energy intensities, FTE employee data for 2023 is considered.

With regard to direct energy consumption, fuel consumption in 2023 was distributed as follows:

Fuel consumption from non-renewable sources	2023	
Natural Gas (MWh)	9 054.03	
Diesel (liters)	325 756.30	
Petrol (liters)	85 013.83	
Refrigerant gases (kg)	2 655.798	
Liquid Gas (GLP) (liters)	5 886.00	

The aim is to progressively reduce energy consumption and make more responsible use of the Company's resources. In this regard, a major milestone in 2023 was the process of replacing the fleet of leased vehicles in Spain with zero-label vehicles, with the aim of extending this practice to the rest of the regions where the Company operates.

ii. Carbon footprint

The Konecta Group, in accordance with its environmental decarbonization commitment, monitors emissions and annually calculates the carbon footprint of its operations (Scope 1 and 2) and those of its value chain (Scope 3).

En concreto, en el año 2023, el Grupo emitió 59 801,78 tCO₂e.

0.49 tCO,e per employee¹⁶

 Scope 1: Direct emissions derived from fuel consumption by the Company's vehicle fleet and facilities, in addition to the consumption of cooling gases in air conditioning systems and extinguishing agents in fire-fighting systems.

5 139.36 tCO₂e

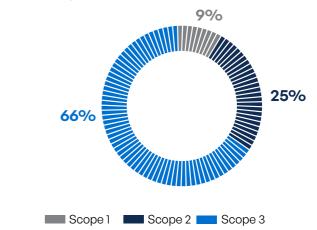
· Scope 2: Indirect emissions from the electricity consumed.

15 118.61 tCO₂e

 Scope 3: Emissions resulting from business trips made by the Group's employees.

39 543.81 tCO₂e

2023 Carbon Footprint



iii. Initiatives for fighting climate change

With the aim of mitigating the effects of climate change through the absorption of CO2, Konecta carries out actions aimed at promoting the importance of planting trees and caring for and managing forest masses efficiently.

In 2023 reforestation initiatives were implemented in Argentina, Spain, Mexico, Turkey, Colombia, Guatemala and El Salvador. They are all places where facilities have produced emissions.

Turkey	50 trees	Colombia	1095 trees
Mexico	80 trees	Argentina	500 trees
Guatemala El Salvador	300 trees 600 trees	Spain	905 trees

¹⁶ FTE employees.

Konecta

Deforestation causes significant changes in the environment, often irreversible, and has a strong impact on climate change. This is why collaborating in reforestation projects is essential for offsetting emissions from the Company's activity. This also implies the restoration of the ecosystems and natural habitats.

Furthermore, in Italy the Company has collaborated in projects for the protection of wild pollinators and their habitats. Help has been provided in the installation of artificial nests for bees, that provide them with a safe place in which to protect themselves and reproduce, thereby guaranteeing an increase in the population of these pollinators, which are so necessary for the survival of ecosystems. The Company also collaborated with the Parco Nazionale delle Foreste Casentinesi in its conservation objectives of animal and plant species through sponsorship activities, with the aim of increasing their efficiency and scope. Specifically, this activity focused on the preparation of 30 hectares of forest area, owned by the Park, to determine conservation and carbon storage actions as a contribution to the fight against climate change.

In addition, actions aimed at promoting sustainability mobility have also been carried out. In Spain¹⁷, electric vehicle charging points (EVCP) have been installed in the parking lots of the facilities owned by Konecta; owners of facilities not owned by Konecta but where it is the sole user of the parking lot have also been requested to install them. Furthermore, parking areas have been enabled for bicycles and electric scooters in some centers to promote these means of transport among its team. Also, awareness-raising campaigns aimed at employees have been launched to inform them of the different public transport options to get to their work centers.

¹⁷ Pursuant to Royal Decree Law 29/2021, of December 21, adopting urgent measures in the energy field to promote electric mobility, self-consumption and the deployment of renewable energies.

For purchases of office supplies and equipment, the Company encourages the use of products bearing labels certifying that they comply with certain environmental and ethical standards.

In 2023 the Company obtained the internationally renowned LEED EBOM certification (Existing buildings: Operations & Maintenance) for its Alcobendas building, which distinguishes buildings that meet the highest performance standards in energy efficiency and low impact for their operation and maintenance.

Waste management and circular economy

To guarantee the reduction of waste it is essential to make responsible use of materials. When consumption is unavoidable, their reuse is prioritized through agreements with public and private entities, in addition to interested organizations. The measures and good practices carried out in 2023 include:

- In Colombia a WEEE collection campaign was launched in which the team was also trained and qualified to promote and ensure the proper management of this type of waste. In addition, a program is underway to minimize the use of paper at the head offices.
- In Peru, 34 t of waste (paper, cardboard, plastic, metal and WEEEs) were donated to organizations in charge of their management, recycling and recoveryn.
- In Argentina, a sensitization campaign was launched to raise employee awareness of the plastic-free month with the aim of minimizing its consumption and promoting its separation at source.

- In France, of note is the partnership with one the Company's customers and the Emaús Internacional association to organize the collection of used mobile phones, which resulted in the collection of more than 200 terminals.
- Ongoing measures are also in place to promote the recycling of paper, such as the installation of two screens, the promotion of double-sided printing or the digitization of processes.

Hazardous waste

Hazardous waste	2023
Hazardous waste generated (t)	111.08
Hazardous Waste recycled (t)	79.76
% HW Recycled	72%
Intensity in the generation of HW (t / employees	0.0010

Non-Hazardous waste

Non-Hazardous waste	2023
Non-Hazardous waste generated (t)	3.459.13
Non-Hazardous Waste recycled (t)	180.47
% NHW Recycled	5%
Intensity in the generation of NHW (t / employees	0.03

¹⁸ Electrical and electronic equipment waste.



EMPLOYEE HEALTH AND SAFETY'9

Accident rates by country in 2023

Accident frequency rate						
Country	Women	Men	Total			
Argentina	1.69	0.58	1.32			
Brazil	0.17	0	0.11			
Chile	2.46	3.02	2.63			
Colombia	2.48	0.81	1.87			
El Salvador	0	0	0			
Spain	1.59	1.24	1.5			
Guatemala	0	0	0			
Morocco	1.45	1.52	1.49			
Mexico	7.48	6.54	7.05			
Paraguay	0	0	0			
Peru	0.07	0	0.05			
Portugal	0	0	0			
Albania	0	0	0			
Belgium	9.11	23.28	15.33			
Czech Republic	0	1.91	0.49			
France	5.64	1.58	4.34			
Germany	16.42	0	14.37			
Hungary	0	0	0			
Italy	0.67	0.25	0.53			
Madagascar	0	0.47	0.2			
Romania	0	0	0			
Slovakia	0	0	0			
Turkey	0.16	1.13	0.38			
United Kingdom	0	0	0			
Total	1.70	1.12	1.50			

Accident severity rate						
Country	Women	Men	Total			
Argentina	0.06	0.01	0.04			
Brazil	0	0	0			
Chile	0.03	0.07	0.04			
Colombia	0.02	0.01	0.01			
El Salvador	0	0	0			
Spain	0.29	0.05	0.23			
Guatemala	0	0	0			
Morocco	0.04	0	0.05			
Mexico	0.05	0.05	0.05			
Paraguay	0	0	0			
Peru	0	0	0			
Portugal	0	0	0			
Albania	0	0	0			
Belgium	0.14	0.16	0.15			
Czech Republic	0	0	0			
France	0.21	0.02	0.15			
Germany	0.02	0	0.01			
Hungary	0	0	0			
Italy	0.01	0	0.01			
Madagascar	0	0	0			
Romania	0	0	0			
Slovakia	0	0	0			
Turkey	0	0	0			
United Kingdom	0	0	0			
Total	0.06	0.02	0.04			

Accident rates by country in 2022

Accident frequency rate					
	Kon	ecta	Cor	ndata	
Country	Women	Men	Women	Men	
Albania	0	0	0	0	
Germany	0	0	0	0	
Argentina	0.9	0.79	0	0	
Belgium	0	0	0	0	
Brazil	0.45	0	0	0	
Chile	27.98	51.27	0	0	
Colombia	37.36	19.97	2.02	1.34	
El Salvador	0	0	0	0	
Spain	1	0.92	1.58	0	
France	0	0	5.51	2.38	
Guatemala	0	0	0	0	
Hungary	0	0	0	0	
Italy	0	0	0.72	0	
Madagascar	0	0	0	0	
Morocco	0	0	2,12	2,3	
Mexico	1.85	0.7	0	0	
Monaco	0	0	7.62	0	
Peru	0.04	0	0.22	0	
Portugal	0	0	0	0	
United Kingdom	0	0	0	0	
Czech Republic	0	0	0	0	
Romania	0	0	0	0	
Turkey	0	0	0.28	0.36	

¹⁹ The 2022 data refers to the last two months of the year following the integration.



Accident rates by country in 2022

	Accid	dent severity i				
	Kon	ecta	Con	Comdata		
Country	Women	Men	Women	Men		
Albania	0	0	0	0		
Germany	0	0	0	0		
Argentina	0.03	0.03	0	0		
Belgium	0	0	0	0		
Brazil	0	0	0	0		
Chile	0.95	2.14	0	0		
Colombia	0.2	0.1	0.02	0.02		
El Salvador	0	0	0	0		
Spain	0.04	0.02	0.01	0		
France	0	0	0.23	0.08		
Guatemala	0	0	0	0		
Hungary	0	0	0	0		
Italy	0	0	0.01	0		
Madagascar	0	0	0	0		
Morocco	0	0	0.14	0.09		
Mexico	0.04	0	0	0		
Monaco	0	0	0.02	0		
Peru	0	0	0	0		
Portugal	0	0	0	0		
United Kingdom	0	0	0	0		
Czech Republic	0	0	0	0		
Romania	0	0	0	0		
Turkey	0	0	0	0		

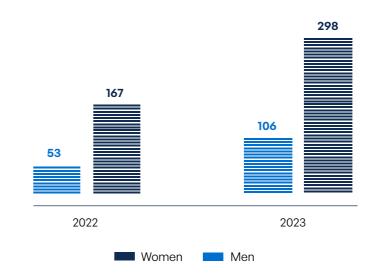
Evolution of occupational diseases by gender and country

	202	22	20	23
Country	Nº of women with recognized occupational diseases	Nº of men with recognized ccupational diseases	Nº of women with recognized occupational diseases	Nº of men with recognized occupational diseases
Argentina	98	9	115	7
Brazil	4	0	0	0
Chile	1	0	4	0
Colombia	1	0	2	0
El Salvador	-	-	0	0
Spain	7	0	8	0
Guatemala	-	-	0	0
Morocco	0	0	0	0
Mexico	0	0	0	4
Paraguay	-	-	0	0
Peru	0	0	0	0
Portugal	0	0	0	0
Albania	-	-	0	0
Belgium	-	-	0	0
Czech Republic	-	-	0	0
France	-	-	2	0
Germany	-	-	0	0
Hungary	-	-	0	0
Italy	-	-	0	0
Madagascar	-	-	0	0
Romania	-	-	0	0
Slovakia	-	-	0	0
Turkey	-	-	0	0
United Kingdom	-	-	0	0
Total	111	9	131	11

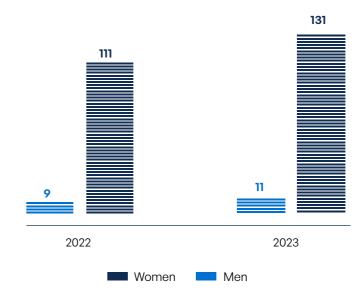
Evolution of work-related accidents with lost days by sex and country

	202	2023		
Country	Nº of work-related accidents resulting in lost workdays for women	Nº of work-related accidents resulting in lost workdays for men	Nº of work-related accidents resulting in lost workdays for women	No of work-related accidents resulting in lost workdays for men
Argentina	9	4	18	3
Brazil	5	0	2	0
Chile	8	7	9	5
Colombia	110	31	122	23
El Salvador	-	-	0	0
Spain	25	8	42	11
Guatemala	-	-	0	0
Morocco	0	0	11	13
Mexico	9	3	54	40
Paraguay	-	-	0	0
Peru	1	0	2	0
Portugal	0	0	0	0
Albania	-	-	0	0
Belgium	-	-	1	2
Czech Republic	-	-	0	1
France	-	-	30	4
Germany	-	-	1	0
Hungary	-	-	0	0
Italy	-	-	5	1
Madagascar	-	-	0	1
Romania	-	-	0	0
Slovakia	-	-	0	0
Turkey	-	-	1	2
United Kingdom	-	-	0	0
Total	167	53	298	106

Evolution of work-related accidents with lost days by sex



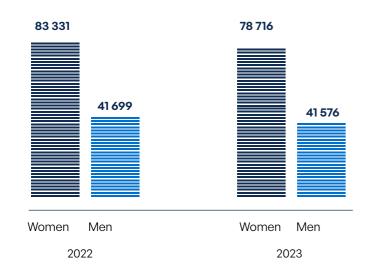
Evolution of occupational diseases by gender



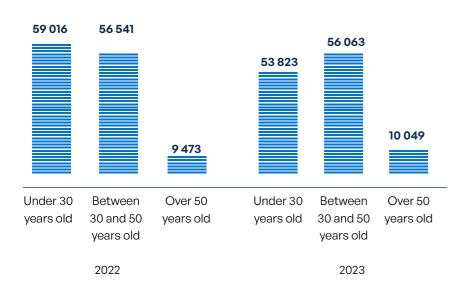
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EMPLOYEE DATA

Evolution of the workforce by sex



Evolution of the workforce by age



Evolution of the workforce by sex and country

	202	22	20	23
Country	Women	Men	Women	Men
Albania	440	290	547	292
Germany	32	3	38	7
Argentina	6 003	2 843	6148	2 987
Belgium	62	51	55	41
Brazil	4 940	2 236	6 639	3 415
Chile	1940	841	1 456	636
Colombia	18 639	9 974	17 018	10 033
El Salvador	436	395	335	325
Slovakia	0	0	85	16
Spain	16 202	4 544	15 058	5 239
France	3 147	1488	2 954	1384
Guatemala	416	247	306	152
Hungary	105	32	157	56
Italy	4 689	2 335	5 151	2 458
Madagascar	1356	955	1366	1093
Morocco	3 470	3 686	3 091	3 550
Mexico	3 526	2 953	2 505	2 012
Monaco	37	54	0	0
Paraguay	0	0	27	12
Peru	12 283	6780	10 430	6 017
Portugal	518	265	511	288
United Kingdom	202	175	216	185
Czech Republic	979	294	852	257
Romania	1248	269	1303	299
Turkey	2 661	989	2 467	823
USA	0	0	1	2
Total	125 0	30	120 2	295

Evolution of the workforce by age and country

		2022			2023	
Country	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old
Albania	337	379	14	338	484	17
Germany	0	9	26	5	15	25
Argentina	4 237	4 511	98	4 186	4 817	132
Belgium	48	59	6	31	59	6
Brazil	4 084	2 718	374	5 737	3 714	603
Chile	899	1547	335	577	1 216	299
Colombia	19 636	8 676	301	17 671	9 038	342
El Salvador	526	301	4	363	289	8
Slovakia	0	0	0	34	53	14
Spain	3 554	12 693	4 499	3 603	11 951	4 743
France	1446	2 542	647	1363	2 277	698
Guatemala	452	209	2	263	194	1
Hungary	58	62	17	104	83	26
Italy	285	5 255	1484	317	5 438	1854
Madagascar	1 821	484	6	1850	602	7
Morocco	3 011	3 927	218	2 495	3 865	281
Mexico	3 640	2 384	455	2 281	1874	362
Monaco	6	66	19	0	0	0
Paraguay	0	0	0	18	19	2
Peru	12 258	6 429	376	9 994	6 018	435
Portugal	236	449	98	264	441	94
United Kingdom	157	170	50	163	182	56
Czech Republic	485	644	144	405	579	125
Romania	235	1087	195	232	1164	206
Turkey	1605	1940	105	1529	1689	72
USA	0	0	0	0	2	1
Total		125 030			120 295	

Evolution of the workforce by sex and professional category

	202	22	202	23
	Women	Men	Women	Men
Agent / Admin / Validator	75 470	34 862	71 309	35 229
Quality	926	476	817	428
Force/Instructor	774	800	623	623
Coordinator	3 552	2 629	3 541	2 529
Supervisor	891	631	850	664
Service Manager	293	315	263	272
Head of Services	355	294	383	306
Other Operations Staff	59	128	51	95
Structure / SG&A	967	1485	840	1355
Other Operations Managers	44	79	39	78
Total	125	030	120	295

Evolution of the workforce by age and professional category

		2022			2023	
	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old
Agent / Admin / Validator	55 100	46 907	8 325	50 337	47 072	9 129
Quality	603	743	56	512	670	63
Force/Instructor	765	779	30	563	640	43
Coordinator	1 631	4 154	396	1573	4 056	441
Supervisor	248	1115	159	272	1057	185
Service Manager	41	488	79	25	418	92
Head of Services	71	539	39	71	556	62
Other Operations Staff	35	129	23	20	107	19
Structure / SG&A	512	1580	360	442	1384	369
Other Operations Managers	10	107	6	8	103	6
Total		125 030			120 295	

Evolution of the workforce by sex and type of contract

	202	22			202	23	
Permanent	contract	Temporary	Contract	Permanent	contract	Temporary	Contract
Women	Men	Women	Men	Women	Men	Women	Men
49 161	24 478	34 170	17 221	48 442	24 691	30 274	16 888
	125	030			120	295	

Konecta

Evolution of the workforce by sex, type of contract and country

		2	022			2023				
	Permanen	t contract	Temporary	Contract	Permanen	t contract	Temporary	Contract		
País	Women	Men	Women	Men	Women	Men	Women	Men		
Albania	440	290	0	0	547	292	0	0		
Germany	31	3	1	0	30	2	8	5		
Argentina	5 631	2 627	372	216	5 696	2 710	452	277		
Belgium	46	41	16	10	35	25	20	16		
Brazil	3 504	1596	1436	640	4 382	2 221	2 257	1194		
Chile	1539	643	401	198	1 310	532	146	104		
Colombia	3 524	2 752	15 115	7 222	3 761	3 046	13 257	6 987		
El Salvador	436	395	0	0	335	325	0	0		
Slovakia	0	0	0	0	55	7	30	9		
Spain	14 082	4 084	2 120	460	13 784	4 617	1 274	622		
France	2 455	1138	692	350	2 263	1 018	691	366		
Guatemala	416	247	0	0	306	152	0	0		
Hungary	105	32	0	0	157	56	0	0		
Italy	4 525	2 250	164	85	4 949	2 341	202	117		
Madagascar	1356	954	0	1	1364	1092	2	1		
Morocco	3 342	3 509	128	177	3 051	3 464	40	86		
Mexico	1 531	1 410	1995	1543	728	598	1777	1 414		
Monaco	33	50	4	4	0	0	0	0		
Paraguay	0	0	0	0	27	12	0	0		
Peru	1783	946	10 500	5 834	1 421	802	9 009	5 215		
Portugal	54	29	464	236	49	38	462	250		
United Kingdom	119	116	83	59	134	128	82	57		
Czech Republic	300	108	679	186	287	90	565	167		
Romania	1248	269	0	0	1303	298	0	1		
Turkey	2 661	989	0	0	2 467	823	0	0		
USA	0	0	0	0	1	2	0	0		
Total	U		5 030	0	I I		0 295	<u>'</u>		

Evolution of the workforce by age, type of contract and country

			20	22			2023					
	Pe	rmanent contra	act	Tei	mporary Contra	act	Pe	rmanent contra	act	Те	mporary Contra	act
País	<30 years old	30-50 years	> 50 years old	<30 years old	30-50 years	> 50 years old	<30 years old	30-50 years	> 50 years old	<30 years old	30-50 years	> 50 years old
Albania	337	379	14	0	0	0	338	484	17	0	0	0
Germany	0	8	26	0	1	0	0	8	24	5	7	1
Argentina	3 835	4 329	94	402	182	4	3 652	4 633	121	534	184	11
Belgium	31	51	5	17	8	1	14	41	5	17	18	1
Brazil	2 798	2 008	294	1286	710	80	3 633	2 597	373	2 104	1 117	230
Chile	663	1239	280	236	308	55	475	1095	272	102	121	27
Colombia	3 150	3 003	123	16 486	5 673	178	3 568	3 108	131	14 103	5 930	211
El Salvador	526	301	4	0	0	0	363	289	8	0	0	0
Slovakia	0	0	0	0	0	0	19	34	9	15	19	5
Spain	2 498	11 470	4 198	1056	1223	301	2 728	11 147	4 526	875	804	217
France	747	2 255	591	699	287	56	640	1999	642	723	278	56
Guatemala	452	209	2	0	0	0	263	194	1	0	0	0
Hungary	58	62	17	0	0	0	104	83	26	0	0	0
Italy	192	5 124	1459	93	131	25	202	5 263	1825	115	175	29
Madagascar	1820	484	6	1	0	0	1847	602	7	3	0	0
Morocco	2 978	3 659	214	33	268	4	2 435	3 810	270	60	55	11
Mexico	1 627	1 095	219	2 013	1289	236	658	563	105	1623	1 311	257
Monaco	3	61	19	3	5	0	0	0	0	0	0	0
Paraguay	0	0	0	0	0	0	18	19	2	0	0	0
Peru	1165	1 458	106	11 093	4 971	270	604	1 501	118	9 390	4 517	317
Portugal	1	69	13	235	380	85	3	68	16	261	373	78
United Kingdom	110	97	28	47	73	22	115	113	34	48	69	22
Czech Republic	87	250	71	398	394	73	68	237	72	337	342	53
Romania	235	1087	195	0	0	0	231	1164	206	1	0	0
Turkey	1605	1940	105	0	0	0	1529	1689	72	0	0	0
USA	0	0	0	0	0	0	0	2	1	0	0	0
Total			125	030					120	295		



Average workforce by age, type of contract, and working day

			20	22					20	23		
	Pe	Permanent contract Temporary Contract					Permanent contract Temporary Contract				act	
	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old
Part time	3 958	11 659	3 016	14 968	7 447	758	4 270	12 024	3 515	13 440	6 299	492
Full time	18 739	26 217	4 636	23 676	10 911	965	22 265	30 162	5 311	23 628	11 081	997
Total		126 950							133	484		

Average workforce by sex, type of contract, and working day

		20	22					
	Permanen	Permanent contract Temporary Contra			Indef	inido	Temporary Contract	
	Women	Men	Women	Men	Women	Men	Women	Men
Part time	13 937	4 696	16 500	6 674	14 909	4 900	13 990	6 240
Full time	32 606	16 986	22 735	12 816	36 419	21 320	22 127	13 579
Total		126	950			133	3 484	

Evolution of the workforce by sex and working-day

	20	22			20	23	
Permanent	contract	Temporary	Contract	Permanent	contract	Temporary	Contract
Women	Men	Women	Men	Women	Men	Women	Men
55 545	31 527	27 786	10 172	53 195	31 902	25 521	9 677
	125	030			120	295	

Average workforce by professional category, type of contract, and working day

		20	22			20	23	
	Permaner	nt contract	Tempora	ry Contract	Permaner	t contract	Temporary Contract	
	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Full time
Agent / Admin / Validator	18 122	38 549	22 859	33 403	19 370	45 882	20 050	33 710
Coordinator	236	4 653	174	770	275	5 058	89	678
Force/Instructor	28	1 001	50	390	22	911	10	396
Head of Services	4	631	8	38	6	713	0	45
Other Operations Staff	7	139	4	14	2	138	2	9
Other Operations Managers	0	100	0	5	2	114	0	4
Quality	141	886	53	256	38	957	34	269
Service Manager	4	522	3	95	3	520	1	40
Structure/ SG&A	66	1 961	20	289	59	2 028	23	222
Supervisor	24	1 151	3	291	34	1 416	22	332
Total		126	950			133	3 484	

Konecta

Evolution of the workforce by working-day, sex and country

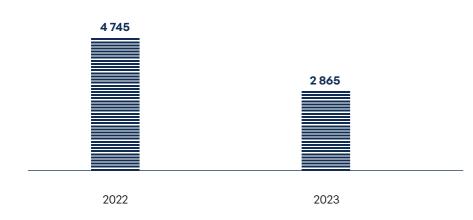
		20	022			20	023	
	Full t	ime	Part	time	Full	time	Part	time
Country	Women	Men	Women	Men	Women	Men	Women	Men
Albania	79	44	361	246	79	39	468	253
Germany	24	3	8	0	28	7	10	0
Argentina	5 977	2 836	26	7	6 034	2 954	114	33
Belgium	59	51	3	0	53	41	2	0
Brazil	4 891	2 220	49	16	6 604	3 394	35	21
Chile	1377	700	563	141	1150	555	306	81
Colombia	7 594	5 236	11 045	4738	7 619	5 743	9 399	4 290
El Salvador	436	395	0	0	335	325	0	0
Slovakia	0	0	0	0	62	14	23	2
Spain	7 714	2 485	8 488	2 059	6 508	2 599	8 550	2 640
France	2 750	1444	397	44	2 605	1344	349	40
Guatemala	313	186	103	61	249	129	57	23
Hungary	89	31	16	1	134	52	23	4
Italy	1087	1000	3 602	1335	1114	1026	4 037	1432
Madagascar	1 299	939	57	16	1334	1078	32	15
Morocco	3 389	3 644	81	42	3 001	3 511	90	39
Mexico	1730	1809	1796	1144	1585	1509	920	503
Monaco	36	51	1	3	0	0	0	0
Paraguay	0	0	0	0	27	12	0	0
Peru	11 755	6 569	528	211	9 927	5 807	503	210
Portugal	468	237	50	28	483	277	28	11
United Kingdom	178	162	24	13	194	172	22	13
Czech Republic	564	251	415	43	547	227	305	30
Romania	1 117	247	131	22	1170	280	133	19
Turkey	2 619	987	42	2	2 352	805	115	18
USA	0	0	0	0	1	2	0	0
Total		129	5 030			120	295	

Evolution of the workforce by working-day, age and country

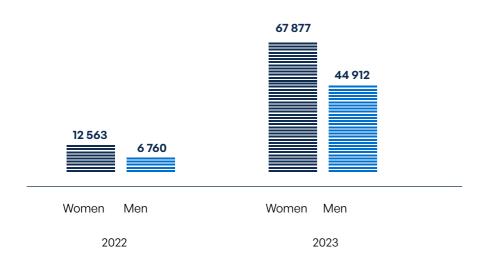
			20	22					20	023		
		Full time			Part time			Full time			Part time	
País	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old
Albania	45	69	9	292	310	5	38	71	9	300	413	8
Germany	0	8	19	0	1	7	5	13	17	0	2	8
Argentina	4 221	4 495	97	16	16	1	4 147	4 711	130	39	106	2
Belgium	48	56	6	0	3	0	31	57	6	0	2	0
Brazil	4 029	2 708	374	55	10	0	5 681	3 714	603	56	0	0
Chile	648	1154	275	251	393	60	460	986	259	117	230	40
Colombia	7 986	4 652	192	11 650	4 024	109	8 397	4 754	211	9 274	4 284	131
El Salvador	526	301	4	0	0	0	363	289	8	0	0	0
Slovakia	0	0	0	0	0	0	29	35	12	5	18	2
Spain	1118	6 434	2 647	2 436	6 259	1852	1 071	5 447	2 589	2 532	6 504	2 154
France	1398	2 246	550	48	296	97	1 331	2 019	599	32	258	99
Guatemala	325	173	1	127	36	1	205	172	1	58	22	0
Hungary	52	53	15	6	9	2	96	67	23	8	16	3
Italy	83	1502	502	202	3 753	982	69	1458	613	248	3 980	1 241
Madagascar	1 751	481	6	70	3	0	1806	599	7	44	3	0
Morocco	2 970	3 858	205	41	69	13	2 464	3 785	263	31	80	18
Mexico	1926	1 376	237	1714	1008	218	1 581	1298	215	700	576	147
Monaco	6	65	16	0	1	3	0	0	0	0	0	0
Paraguay	0	0	0	0	0	0	18	19	2	0	0	0
Peru	11 722	6 238	364	536	191	12	9 526	5 785	423	468	233	12
Portugal	203	413	89	33	36	9	250	420	90	14	21	4
United Kingdom	143	152	45	14	18	5	151	163	52	12	19	4
Czech Republic	368	368	79	117	276	65	334	373	67	71	206	58
Romania	203	982	179	32	105	16	207	1055	188	25	109	18
Turkey	1 595	1909	102	10	31	3	1 469	1620	68	60	69	4
USA	0	0	0	0	0	0	0	2	1	0	0	0
Total			125	030					120	295		



Evolution of temporary employment agency workers (ETT) whose tasks and performance are managed by Konecta



Evolution of new hires²⁰ by sex



 $^{^{20}}$ Estimated data of new hires during the last two months of 2022 based on the total of new hires in 2022.

Evolution of new hires by sex and country

	Wo	men	N	len
Country	2022	2023	2022	2023
Albania	59	598	36	305
Germany	1	9	0	5
Argentina	306	1664	173	1040
Belgium	9	40	9	14
Brazil	1087	10 165	464	5 069
Chile	523	1282	201	771
Colombia	3 678	19 398	2 113	13 629
El Salvador	64	152	69	167
Slovakia	0	154	0	45
Spain	1758	7 651	373	4 005
France	327	1396	165	746
Guatemala	43	76	30	29
Hungary	15	174	5	74
Italy	113	497	81	226
Madagascar	173	905	106	785
Morocco	113	1334	143	2 039
Mexico	709	3 168	820	3 872
Monaco	1	0	2	0
Paraguay	0	76	0	39
Peru	3 104	15 684	1779	10 676
Portugal	66	396	38	232
United Kingdom	12	122	11	126
Czech Republic	167	707	43	276
Romania	92	778	21	179
Turkey	143	1450	78	561
USA	0	1	0	2
Total	12 563	67 877	6 760	44 912

Evolution of new hires by professional category

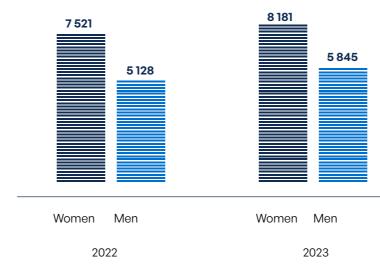
	2022	2023
Agent / Admin / Validator	18 949	110 992
Quality	42	205
Force/Instructor	45	189
Coordinator	131	616
Supervisor	28	203
Service Manager	12	46
Head of Services	18	106
Other Operations Staff	5	12
Structure / SG&A	90	402
Other Operations Managers	4	18
Total	19 323	112 789



Evolution of new hires by age and country

	<30 y	ears old	30-50 y	ears old	> 50 ye	ears old
Country	2022	2023	2022	2023	2022	2023
Albania	54	422	40	471	1	10
Germany	0	5	1	7	0	2
Argentina	336	1935	139	740	4	29
Belgium	10	28	6	25	2	1
Brazil	975	9 404	530	5 202	46	628
Chile	303	895	371	975	50	183
Colombia	4 689	25 241	1088	7 654	14	132
El Salvador	97	214	35	102	1	3
Slovakia	0	88	0	91	0	20
Spain	996	5 550	914	4 906	221	1200
France	329	1524	134	512	29	106
Guatemala	65	85	8	20	0	0
Hungary	9	140	8	79	3	29
Italy	12	126	159	493	23	104
Madagascar	242	1445	36	243	1	2
Morocco	125	1880	127	1402	4	91
Mexico	973	4 088	464	2 464	92	488
Monaco	1	0	1	0	1	0
Paraguay	0	62	0	50	0	3
Peru	3 643	19 209	1 180	6 733	60	418
Portugal	52	285	44	289	8	54
United Kingdom	12	130	8	72	3	46
Czech Republic	97	515	91	403	22	65
Romania	36	298	65	563	12	96
Turkey	118	1304	89	640	14	67
USA	0	0	0	2	0	1
Total	13 174	74 873	5 538	34 138	611	3 778

Evolution of dismissals21 by sex



²¹ The dismissal data for the fiscal year 2022 has been annualized to twelve months.

Evolution of dismissals by sex and country

	Woi	men	Men		
Country	2022	2023	2022	2023	
Albania	22	0	21	3	
Germany	0	0	0	0	
Argentina	106	128	80	97	
Belgium	10	3	2	7	
Brazil	1638	2 049	753	971	
Chile	1 0 3 1	1022	431	546	
Colombia	1404	1890	1223	1657	
El Salvador	83	47	116	38	
Slovakia	0	25	0	13	
Spain	804	843	343	382	
France	305	235	210	154	
Guatemala	99	20	85	18	
Hungary	0	2	5	3	
Italy	52	45	28	22	
Madagascar	42	40	22	38	
Morocco	50	105	117	345	
Mexico	650	424	1 025	681	
Monaco	3	33	1	49	
Paraguay	0	1	0	0	
Peru	586	534	381	450	
Portugal	1	0	0	0	
United Kingdom	1	5	2	14	
Czech Republic	416	399	149	149	
Romania	74	108	27	49	
Turkey	144	223	107	159	
USA	0	0	0	0	
Total	7 521	8 181	5 128	5 845	

Evolution of dismissals by age and country

	<30 years old		30-50 years old		> 50 years old	
Country	2022	2023	2022	2023	2022	2023
Albania	24	2	19	1	0	0
Germany	0	0	0	0	0	0
Argentina	108	121	74	99	4	5
Belgium	3	4	5	6	4	0
Brazil	1 374	1789	938	1144	79	87
Chile	638	609	730	820	94	139
Colombia	1990	2 610	624	916	13	21
El Salvador	145	52	52	31	2	2
Slovakia	0	21	0	15	0	2
Spain	277	269	678	703	192	253
France	316	223	173	133	26	33
Guatemala	158	35	26	3	0	0
Hungary	3	1	2	3	0	1
Italy	1	1	58	46	21	20
Madagascar	41	57	23	21	0	0
Morocco	12	202	149	227	6	21
Mexico	1035	612	519	406	121	87
Monaco	1	3	2	61	1	18
Paraguay	0	1	0	0	0	0
Peru	697	688	254	276	16	20
Portugal	1	0	0	0	0	0
United Kingdom	1	8	2	8	0	3
Czech Republic	255	240	243	256	67	52
Romania	40	54	53	74	8	29
Turkey	103	166	139	198	9	18
USA	0	0	0	0	0	0
Total	7 223	7 768	4 763	5 447	663	811

Evolution of dismissals by professional category

	2022	2023
Agent / Admin / Validator	11 801	12 965
Quality	127	115
Force/Instructor	80	94
Coordinator	364	478
Supervisor	80	119
Service Manager	33	42
Head of Services	35	53
Other Operations Staff	12	2
Structure / SG&A	111	148
Other Operations Managers	6	10
Total	12 649	14 026

Evolution of the workforce by work modality and country

		2022			2023	
Country	On Site	From Home	Mix	On Site	From Home	Mix
Albania	484	246	0	455	384	0
Germany	7	20	8	19	19	7
Argentina	4 532	3 925	389	5 045	3 729	361
Belgium	93	0	20	85	0	11
Brazil	6 641	530	5	9 252	802	0
Chile	935	242	1604	1 375	180	537
Colombia	21 797	6 816	0	22 780	4 271	0
El Salvador	52	779	0	45	615	0
Slovakia	0	0	0	101	0	0
Spain	14 143	6 527	76	15 159	5 138	0
France	3 348	632	655	2 359	633	1346
Guatemala	0	663	0	7	451	0
Hungary	0	15	122	0	35	178
Italy	2 010	80	4 934	3 123	76	4 410
Madagascar	2 311	0	0	2 459	0	0
Morocco	6 318	838	0	6 376	265	0
Mexico	5 269	728	482	3 669	848	0
Monaco	31	17	43	0	0	0
Paraguay	0	0	0	39	0	0
Peru	8 162	10 265	636	9 286	6 070	1 091
Portugal	481	137	165	506	279	14
United Kingdom	145	100	132	127	103	171
Czech Republic	79	665	529	67	534	508
Romania	214	1303	0	150	1 452	0
Turkey	31	3 532	87	20	3 196	74
USA	0	0	0	0	3	0
Total		125 030			120 295	



Remuneration received by the Board of Directors and Senior Management

Pursuant to the Company's bylaws, the role of director is not remunerated.

The functions of the Senior Management are discharged by members of the Board of Directors (2 men). The remuneration received for any concept by the members of the Board of Directors of the Company, classified by concept, is as follows:

In compliance with Article 260 of the Recast Text of the Spanish Limited Liability Companies Law, it is reported that in the financial year ended December 21, 2023, the Administrative Body of the Parent Company was made up of 5 men and 1 woman, until the appointment in September 2023 of 1 female director and the departure in October 2023 of 1 male director and the simultaneous appointment of 1 new male director. Therefore, on the reporting date of this Consolidated Non-Financial Information Statement, it was made up of 5 men and 2 women.

For more information, see section 16.3 of the consolidated annual accounts of Kronosnet Topco, S.L. and Subsidiaries.

Fiscal year 2023

	Thousands of Euros						
Board of Directors	Wages	Remuneration in kind	Professional fees	Life insurance premiums			
	2 495	74	713	36			
Total	2 495	74	713	36			

Fiscal year 2022

	Thousands of Euros					
Board of Directors	Wages	Remuneration in kind	Professional fees	Life insurance premiums		
	306	10	117	34		
Total	306	10	117	34		

Evolution of average remuneration by sex and professional category²²

Average remuneration	Germany (Euro)					
	202	2	202	3		
	Women	Men	Women	Men		
Agent/Admin/Validator	42527	-	41766	31455		
Quality	-	-	-	-		
Force/Instructor	-	-	-	-		
Coordinator	-	-	-	-		
Supervisor	-	-	-	-		
Service Manager	-	-	-	-		
Head of Services	-	-	-	-		
Other Operations Manager	_	-	-	-		
Structure / SG&A	42583	42645	44944	44040		
Other Operations Managers	-	-	_	-		

Average remuneration	Albania (Lek)				
	2022		20:	23	
	Women	Men	Women	Men	
Agente/Admtvo/Validador	931063	1042624	1002734	1045868	
Quality	1111663	1108867	1058376	1133655	
Force/Instructor	976107	1184938	1001479	890498	
Coordinator	1274611	1329673	1404266	1391876	
Supervisor	2057258	1827104	2533441	1916113	
Service Manager	-	-	-	-	
Head of Services	-	-	-	-	
Other Operations Manager	-	-	-	-	
Structure / SG&A	930375	1452159	1034296	1389717	
Other Operations Managers	-	-	-	-	

Average remuneration	Argentina (Argentine Peso)			
	202	22	202	3
	Women	Men	Women	Men
Agente/Admtvo/Validador	1314576	1293343	3114991	3042301
Quality	2347424	-	5045749	-
Force/Instructor	1578023	1579526	3501013	3482292
Coordinator	1840819	1860798	3985334	4070093
Supervisor	2320131	-	5541699	5530810
Service Manager	-	-	-	-
Head of Services	2591574	2610890	5607115	5650829
Other Operations Manager	-	-	-	-
Structure / SG&A	3912306	3636237	8812387	7329516
Other Operations Managers	-	-	-	-

Average remuneration	Brazil (Real)			
	202	2	202	23
	Women	Men	Women	Women
Agent/Admin/Validator	23123	23562	24284	25084
Quality	32071	29140	31710	34488
Force/Instructor	34391	46800	36908	49925
Coordinator	40709	42697	44470	44628
Supervisor	72835	114710	79726	111055
Service Manager	-	-	-	-
Head of Services	-	-	-	-
Other Operations Manager	-	-	_	
Structure / SG&A	-	-	-	-
Other Operations Managers	-	-	-	-

Average remuneration		Belgium	(Euro)	
	2022		2023	
	Women	Men	Women	Men
Agente/Admtvo/Validador	31665	30193	31756	38357
Quality	-	32080	-	40026
Force/Instructor	-	34481	-	4331
Coordinator	37970	38894	46047	50217
Supervisor	37117	-	49027	-
Service Manager	-	-	-	-
Head of Services	156008	161057	168943	180249
Other Operations Manager	56563	70494	-	-
Structure / SG&A	54035	75638	63561	92928
Other Operations Managers	298031	252270	326218	310290

Average remuneration	Chile (Chilean Peso)			
	2022 2023			23
	Women	Men	Women	Men
Agente/Admtvo/Validador	7584665	7986738	8572831	8835640
Quality	8786012	8295431	9857147	9071775
Force/Instructor	8824085	8494586	9617204	10259945
Coordinator	10870748	10961985	12164250	12433078
Supervisor	14542452	15273187	15287833	16142886
Service Manager	21080663	25151555	23124923	31124575
Head of Services	-	-	-	-
Other Operations Manager	-	-	-	-
Structure / SG&A	12238536	33037374	15908697	29768467
Other Operations Managers	-	-	-	53707913

²² The remuneration information for the fiscal year 2022 has been annualized to twelve months.



Average remuneration	Colombia (Colombian Peso)			
	20	22	20	23
	Women	Men	Women	Men
Agent/Admin/Validator	18065576	19521245	20820515	22317982
Quality	19633082	20658729	21516471	21880748
Force/Instructor	22746626	23845953	26727680	27347704
Coordinator	26800960	29385067	31678825	35177627
Supervisor	38231880	40826325	37022702	38693016
Service Manager	40170648	44200443	57693131	75750093
Head of Services	81357668	85305476	86853290	89827503
Other Operations Manager	34493262	60753902	36070626	64931693
Structure / SG&A	63129192	55610135	58540143	51536312
Other Operations Managers	205916384	105543288	175000842	108499596

Average remuneration	El Salvador (US Dolar)			
	202	2	202	23
	Women	Men	Women	Men
Agent/Admin/Validator	5966	6255	6818	7638
Quality	6420	6397	7989	7944
Force/Instructor	6892	8087	7739	8678
Coordinator	9409	9746	10311	10458
Supervisor	15351	14416	17220	14861
Service Manager	11536	21075	18171	9508
Head of Services	18206	15105	15676	14535
Other Operations Manager	-	-	-	-
Structure / SG&A	17038	18498	34909	28820
Other Operations Managers	-	-	-	23717

Average remuneration	Slovakia (Euro)			
	202	22	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	-	-	13134	13050
Quality	-	-	-	-
Force/Instructor	-	-	17707	15160
Coordinator	-	-	-	-
Supervisor	-	-	19903	20445
Service Manager	-	-	-	-
Head of Services	-	-	-	-
Other Operations Manager	-	-	-	-
Structure / SG&A	-	-	4745	15760
Other Operations Managers	_	_	_	_

Average remuneration	Spain (Euro)			
	202	2	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	16788	17272	17669	17823
Quality	18293	17898	19321	18752
Force/Instructor	19359	19495	20164	19803
Coordinator	19382	19351	20305	20235
Supervisor	23537	24894	24606	25378
Service Manager	33745	36478	34003	36531
Head of Services	25696	27032	37815	50175
Other Operations Manager	28951	25305	27278	26372
Structure / SG&A	33520	34962	35146	37974
Other Operations Managers	54031	50411	51152	_

France (Euro)			
202	2022		23
Women	Men	Women	Men
23710	24303	24254	25217
28475	36274	31067	39114
30432	30187	29015	29366
29071	30315	28364	30203
34773	36331	32380	35031
53255	54974	50295	53499
39967	40583	39180	46305
	-	-	-
53692	59614	60183	65105
48076	42160	53543	50542
	Women 23710 28475 30432 29071 34773 53255 39967 - 53692	Women Men 23710 24303 28475 36274 30432 30187 29071 30315 34773 36331 53255 54974 39967 40583 - - 53692 59614	Women Men Women 23710 24303 24254 28475 36274 31067 30432 30187 29015 29071 30315 28364 34773 36331 32380 53255 54974 50295 39967 40583 39180 - - - 53692 59614 60183

Average remuneration	Guatemala (Quetzal)			
	202	2	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	57794	59870	56399	60321
Quality	59038	57026	60734	58702
Force/Instructor	68259	75872	63795	65008
Coordinator	77549	87063	76592	81354
Supervisor	-	133200	-	84132
Service Manager	181813	180760	144654	162413
Head of Services	203358	186316	152000	139296
Other Operations Manager	-	-	-	-
Structure / SG&A	-	75495	51764	100980
Other Operations Managers	_	-	_	-



Average remuneration	Hungary (Forinto)			
	202	22	20	23
	Women	Men	Women	Men
Agent/Admin/Validator	5086080	5036987	5294620	5348419
Quality	8481209	8065684	9054458	9565139
Force/Instructor	8365961	8640546	9017641	7818970
Coordinator	-	9142207	10051722	9006996
Supervisor	7779593	8236180	9089266	9711179
Service Manager	-	-	52245000	10617662
Head of Services	-	-	_	-
Other Operations Manager	-	-	_	-
Structure / SG&A	10007431	11921396	9558999	12293020
Other Operations Managers	1580226	_	7423414	12777313

Average remuneration	Italy (Euro)			
	202	2	202	23
	Women	Men	Women	Men
Agent/Admin/Validator	26542	27084	27796	28282
Quality	36383	31428	36521	32962
Force/Instructor	33003	45030	33466	47203
Coordinator	29314	29474	30617	30623
Supervisor	41262	39351	40261	37566
Service Manager	47150	62426	40570	53113
Head of Services	57256	66854	54020	60306
Other Operations Manager	-	-	-	-
Structure / SG&A	42945	52385	42593	50785
Other Operations Managers	-	-	-	-

Average remuneration	Paraguay (Guaraní)			
	202	2	202	23
	Women	Men	Women	Men
Agent/Admin/Validator	-	-	26584260	30054024
Quality	_	-	-	-
Force/Instructor	-	-	45839565	-
Coordinator	-	-	31167873	69552750
Supervisor	-	-	-	-
Service Manager	_	-	-	-
Head of Services	-	-	74484545	-
Other Operations Manager	_	-	-	-
Structure / SG&A	-	_	44298685	-
Other Operations Managers	-	-	-	-

Average remuneration	United Kingdom (Pound Sterling)			
	202	2	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	20473	21142	22780	26804
Quality	-	40989	28825	31672
Force/Instructor	-	-	22120	32013
Coordinator	23858	27257	23485	45765
Supervisor	30187	36895	26910	124115
Service Manager	-	-	-	-
Head of Services	29365	33762	37651	35030
Other Operations Manager	-	35735	-	-
Structure / SG&A	38713	47946	48506	221890
Other Operations Managers	39256	68271	43264	84846

Average remuneration	Turkey (Turkish Lira)				
	202	2	202	23	
	Women	Men	Women	Men	
Agent/Admin/Validator	87067	92981	191883	200734	
Quality	123690	107612	258071	230610	
Force/Instructor	87158	135488	209016	284598	
Coordinator	117508	120431	253274	251843	
Supervisor	0	0	0	0	
Service Manager	0	0	0	0	
Head of Services	937500	815000	1597853	1489 822	
Other Operations Manager	81006	91623	165784	204546	
Structure / SG&A	162884	208673	305723	450215	
Other Operations Managers	425834	336695	890833	667573	

Average remuneration	Madagascar (Ariari)			
	202	22	20	23
	Women	Men	Women	Men
Agent/Admin/Validator	11343142	11885331	12332699	12819997
Quality	16211205	87079178	18960260	19684706
Force/Instructor	18928683	16732470	17634077	18016254
Coordinator	20160055	18401671	21077807	20108315
Supervisor	31354960	23782518	31499151	27044477
Service Manager	62145692	56355227	55382506	64405669
Head of Services	69551128	72381816	63792276	107525430
Other Operations Manager	18034382	13333595		
Structure / SG&A	38484247	30450342	31780876	34279856
Other Operations Managers	66403572	110176039	82381070	27897810



Average remuneration	Morocco (Dirham)			
	202	2	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	78465	80111	77803	78570
Quality	133493	134333	128623	129075
Force/Instructor	154884	134669	147385	138120
Coordinator	139392	141575	146081	144411
Supervisor	203765	220551	240793	241984
Service Manager	312003	274843	387159	349424
Head of Services	-	580547	-	643940
Other Operations Manager	117173	135160	137156	142372
Structure / SG&A	166408	184613	177741	221894
Other Operations Managers	253610	421794	621208	384796

Average remuneration	Peru (Peruvian Sol)			
	202	2	202	3
	Women	Men	Women	Men
Agente/Admtvo/Validador	18892	19648	19263	19529
Quality	23684	24536	23012	24013
Force/Instructor	23164	26075	23662	24072
Coordinador	32549	34111	32048	32766
Supervisor	41906	42946	51505	46908
Service Manager	66685	72169	63546	66455
Head of Services	110326	113364	97421	92276
Other Operations Manager	-	-	-	-
Structure / SG&A	65333	73763	81137	80099
Other Operations Managers	170660	171142	139457	134791

Average remuneration	Czech Republic (Corona)			
	202	22	2023	3
	Women	Men	Women	Men
Agente/Admtvo/Validador	285166	322662	300671	336747
Quality	221822	423069	489355	458227
Force/Instructor	364637	412321	417940	476907
Coordinador	370178	438252	425934	450165
Supervisor	553790	509393	589550	525509
Service Manager	464902	572749	_	-
Head of Services	587236	-	629404	634739
Other Operations Manager	-	-	-	-
Structure / SG&A	487313	588800	531859	652651
Other Operations Managers				

Average remuneration	USA (US Dolars)			
	202	22	2023	
	Women	Men	Women	Men
Agente/Admtvo/Validador	-	-	-	-
Quality	-	-	_	-
Force/Instructor	-	-	-	-
Coordinador	-	-	-	_
Supervisor	-	-	-	-
Service Manager	-	-	-	_
Head of Services	-	-	-	-
Other Operations Manager	-	-	-	-
Structure / SG&A	-	-	152160	187469
Other Operations Managers	-	-	-	-

Mexico (Mexican Peso)			
202	2	202	3
Women	Men	Women	Men
110691	111711	115523	118285
127411	127693	134464	140882
164678	161616	165966	179842
171414	172798	182641	186938
292195	375585	237752	238124
316794	308741	331348	343994
501809	552876	286903	572808
257449	589913	789615	651337
540337	556985	612411	625452
1075762	893434	921031	610319
	202 Women 110691 127411 164678 171414 292195 316794 501809 257449 540337	Women Men 110691 111711 127411 127693 164678 161616 171414 172798 292195 375585 316794 308741 501809 552876 257449 589913 540337 556985	Women Men Women 110691 111711 115523 127411 127693 134464 164678 161616 165966 171414 172798 182641 292195 375585 237752 316794 308741 331348 501809 552876 286903 257449 589913 789615 540337 556985 612411

Average remuneration	Monaco (Euro)				
	202	2022		3	
	Women	Men	Women	Men	
Agente/Admtvo/Validador	29846	30217	33884	36916	
Quality	-	-	-	-	
Force/Instructor	34560	29006	40960	34482	
Coordinador	-	-	-	-	
Supervisor	39529	32984	36547	38545	
Service Manager	36934	47521	61787	68482	
Head of Services	-	-	-	-	
Other Operations Manager	-	-	-	-	
Structure / SG&A	37562	36260	56018	62561	
Other Operations Managers	_	-	_	-	



Evolution of average remuneration 23 by age and country

Average remuneration	Portugal (Euro)			
	202	2	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	14230	14135	15698	15714
Quality	14633	13327	16988	14229
Force/Instructor	-	-	-	-
Coordinator	22910	23716	24539	27521
Supervisor	17118	17688	17599	18600
Service Manager	-	-	-	-
Head of Services	-	-	-	-
Other Operations Manager	-	-	-	-
Structure / SG&A	57498	38057	65714	35754
Other Operations Managers	_	65608	_	54372

Average remuneration	Romania (Leu)			
	202	22	202	3
	Women	Men	Women	Men
Agent/Admin/Validator	51338	63394	58300	70568
Quality	74727	75527	91434	93827
Force/Instructor	112865	124044	132248	136474
Coordinator	71507	67446	74438	77552
Supervisor	108307	104316	121851	111259
Service Manager	144410	-	-	182596
Head of Services	82475	91220	91824	110434
Other Operations Manager	-	-	-	-
Structure / SG&A	90511	130141	98188	136477
Other Operations Managers	-	-	-	-

²³ The remuneration information for the fiscal year 2022 has been annualized to twelve months.

		2022			2023	
Country	<30 years old	30-50 years old	> 50 years old	<30 years old	30-50 years old	> 50 years old
Albania (Lek)	998762	1081802	675477	1058784	1107688	786569
Germany (Euro)	31425	47761	41219	36708	46021	40604
Argentina (Argentine Peso)	1276574	1439222	1538404	2953448	3397752	3807073
Belgium (Euro)	29295	33198	35529	31828	38230	45108
Brazil (Real)	24919	34123	28670	25848	35146	29254
Chile (Chilean Peso)	7801119	8606961	8383212	8822090	9564703	9296337
Colombia (Colombian Peso)	18821482	24521658	29585123	21690123	26862170	26217592
El Salvador (US Dolar)	6115	7173	18277	7260	8312	12411
Slovakia (Euro)	-	-	-	13774	12875	13379
Spain (Euro)	17103	18126	18397	17849	19071	19240
France (Euro)	23061	28144	28632	23754	28386	30467
Guatemala (Quetzal)	58488	75447	60417	58287	67127	52597
Hungary (Forinto)	5763884	6127936	5336562	5857008	6491789	5568381
Italy (Euro)	29215	28295	30301	29469	29473	31727
Madagascar (Ariari)	12785619	28320972	28163905	13725930	24234486	49108821
Morocco (Dirham)	78785	100351	95569	78042	103689	98309
Mexico (Mexican Peso)	114981	156783	137757	121017	159907	146168
Monaco (Euro)	33493	31621	34073	28629	40125	43573
Paraguay (Guaraní)	-	-	-	30376546	35523927	22954311
Peru (Peruvian Sol)	19220	25437	21526	19297	24772	22958
Portugal (Euro)	13932	15495	14519	15413	16871	16274
United Kingdom (Pound Sterling)	22192	28077	26285	24866	44397	80857
Repúbl Czech (Corona)	316692	326636	300232	328364	357959	336855
Romania (Leu)	63664	59240	49227	70963	66610	57808
Turkey (Turkish Lira)	86 054	109 818	149 177	191 176	227 587	303 885
USA (US Dolars)	-	-	_	-	187469	152160

Wage gap by country 2022

	Konecta	Comdata
Albania	-	7%
Germany	-	34%
Argentina	1%	-
Belgium	-	-1%
Brazil	23%	6%
Chile	10%	-
Colombia	13%	9%
El Salvador	-	13%
Spain	7%	15%
France	-	13%
Guatemala	-	13%
Hungary	-	14%
Italy	-	10%
Madagascar	-	17%
Morocco	2%	7%
Mexico	14%	15%
Monaco	-	-4%
Peru	11%	11%
Portugal	4%	-
United Kingdom	-	8%
Czech Republic	-	18%
Romania	-	22%

Wage gap by country 2023

Country	% Gender pay gap
Albania	4%
Argentina	0%
Belgium	16%
Brazil	21%
Chile	8%
Colombia	11%
Czech Republic	17%
El Salvador	14%
France	12%
Germany	0%
Guatemala	14%
Hungary	15%
Italy	11%
Madagascar	18%
Mexico	13%
Monaco	10%
Morocco	6%
Paraguay	9%
Peru	7%
Portugal	3%
Romania	23%
Slovakia	6%
Spain	7%
Turkey	16%
United Kingdom	17%
USA	19%

Konecta wage ratio against the official minimum wage 2023

Country	Ratio	
Albania	1.99:1	
Germany	1.26:1	
Argentina	2.08:1	
Belgium	1.11:1	
Brazil	1:1	
Chile	1.048:1	
Colombia	1.15:1	
El Salvador	1:1	
Slovakia	1.04:1	
Spain	1:1	
France	1:1	
Guatemala	1:1	
Hungary	1.08:1	
Italy	2.35:1	
Madagascar	1.51:1	
Morocco	1.29:1	
Mexico	1:1	
Paraguay	1:1	
Peru	1.01:1	
Portugal	1.06:1	
United Kingdom	1.2:1	
Czech Republic	1.15:1	
Romania	1:1	
Turkey	1:1	
USA	2.48:1	

Konecta wage ratio against the official minimum wage 2022²⁴

Country	2022
Spain	0.04
	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	0.04
Morocco	1.34
Mexico	0.04
Peru	0.04
Portugal	0.04

 $^{^{\}rm 24}$ Data related to Konecta 2022. Comdata complies with the SMI in all countries where it operates.

Percentage of employees covered by a collective bargaining agreement 2023

Country	%
Germany	48%
Argentina	89%
Belgium	100%
Brazil	100%
Chile	85%
Spain	100%
France	100%
Italy	100%
Mexico	73,78%

Employees not covered by a collective bargaining agreement perform their work in accordance with the legislation in force in the Country, as well as in accordance with the provisions of their employment contract with the Company.

Percentage of employees covered by a collective bargaining agreement 2022²⁵

Konecta	
Country	%
Argentina	91%
Brazil	100%
Chile	63%
Colombia	0%
Spain	100%
Morocco	0%
Mexico	73%
Peru	0%
Portugal	0%

Comdata	
País	%
Albania	0%
Germany	17%
Belgium	0%
Brazil	100%
Colombia	2%
El Salvador	0%
Spain	100%
France	100%
Guatemala	0%
Hungary	0%
Italy	100%
Madagascar	0%
Morocco	0%
Mexico	82%
Monaco	100%
Peru	0%
United Kingdom	0%
Czech Republic	0%
Romania	0%
Turkey	0%

Evolution of Absenteeism rate by sex

	То	tal	Woi	men	M	en
Country	2022	2023	2022	2023	2022	2023
Albania	0.08	0.09	0.10	0.12	0.05	0.06
Germany	0.14	0,17	0.16	0.19	0.03	0.05
Argentina	0.07	0.07	0.08	0.08	0.04	0.04
Belgium	0.18	0.15	0.19	0.16	0.17	0.14
Brazil	0.10	0.10	0.12	0.12	0.08	0.08
Chile	0.12	0.13	0.14	0.15	0.08	0.08
Colombia	0.05	0.07	0.05	0.08	0.04	0.06
El Salvador	0.04	0.04	0.05	0.05	0.03	0.02
Slovakia	0.00	0.11	0.00	0.12	0.00	0.08
Spain	0.15	0.16	0.16	0.17	0.11	0.11
France	0.21	0.21	0.24	0.23	0.16	0.16
Guatemala	0.04	0.03	0.04	0.04	0.02	0.02
Hungary	0.09	0.13	0.11	0.14	0.06	0,09
Italy	0.15	0.12	0.17	0.14	0.11	0.09
Madagascar	0.02	0.01	0.02	0.02	0.01	0.00
Morocco	0.12	0.13	0.13	0.15	0.10	0.11
Mexico	0.05	0.05	0.06	0.05	0.05	0.04
Monaco	0.14	0.12	0.15	0.12	0.12	0.12
Paraguay	0.00	0.02	0.00	0.02	0.00	0.02
Peru	0.08	0.07	0.09	0.08	0.08	0.06
Portugal	0.09	0.07	0.11	0.08	0.07	0.06
United Kingdom	0.03	0.02	0.05	0.04	0.01	0.01
Czech Republic	0.16	0.19	0.19	0.22	0.09	0.10
Romania	0.15	0.11	0.16	0.12	0.06	0.05
Turkey	0.13	0.16	0.13	0.17	0.13	0.12
USA	0.00	0.00	0.00	0.00	0.00	0.00
Group consolidated	0.092	0.097	0.104	0.110	0.068	0.074

 $^{^{25}}$ The data for 2023 and 2022 cannot be compared due to the change in scope between the two reporting periods. Additionally, the 2022 data refers to the last two months of the year following the integration.

Evolution of total hours of absenteeism

		Total	V	lomen		Men
Country	2022	2023	2022	2023	2022	2023
Albania	125 834	139 292	93 551	108 639	32 283	30 653
Germany	9 288	11 698	9 076	11 298	212	400
Argentina	1 011 065	1 103 121	819 651	896 485	191 414	206 636
Belgium	36 028	29 562	21 076	17 784	14 952	11 778
Brazil	1 479 566	1882469	1128 230	1 379 803	351 336	502 666
Chile	724 637	664 999	576 806	533 704	147 831	131 295
Colombia	3 269 772	5 588 220	2 415 009	3 854 213	854 763	1734 007
El Salvador	75 668	65 784	49 917	43 384	25 750	22 400
Slovakia	0	23 857	0	20 964	0	2 893
Spain	5 483 808	5 590 299	4 491 752	4 577 718	992 056	1 012 581
France	1863 653	1 628 931	1 399 410	1235 596	464 243	393 335
Guatemala	56 192	42 642	43 089	33 793	13 103	8 849
Hungary	17 926	46 485	14 850	37 081	3 076	9 405
Italy	2 000 846	1 396 431	1502 319	1 050 654	498 527	345 777
Madagascar	72 592	60 739	60 038	53 019	12 553	7 719
Morocco	557 850	2 064 056	287 813	1109 254	270 036	954 803
Mexico	628 008	654 216	366 170	384 058	261 837	270 159
Monaco	6 600	4 920	3 178	2 034	3 423	2 885
Paraguay	0	732	0	448	0	284
Peru	3 842 102	3 208 174	2676 803	2 197 512	1165 299	1 010 662
Portugal	147 600	101 210	110 060	72 548	37 539	28 663
United Kingdom	11 903	17 404	9 778	14 141	2 125	3 263
Czech Republic	366 285	381 722	316 239	327 323	50 046	54 399
Romania	383 942	328 956	356 087	298 682	27 855	30 274
Turkey	279 156	1245 007	210 569	1027332	68 587	217 675
USA	0	0	0	0	0	0
Total	22 450 318	26 280 925	16 961 472	19 287 465	5 488 846	6 993 460

Evolution of IT Absenteeism rate by sex²⁶

	То	tal	Women		Men	
Country	2022	2023	2022	2023	2022	2023
Albania	0.02	0.02	0.03	0.02	0.01	0.01
Germany	0.09	0.07	0.09	0.07	0.03	0.05
Argentina	0.04	0.04	0.05	0.05	0.02	0.02
Belgium	0.10	0.12	0.10	0.13	0.10	0.12
Brazil	0.04	0.03	0.04	0.03	0.02	0.02
Chile	0.07	0.08	0.08	0.10	0.04	0.05
Colombia	0.02	0.02	0.02	0.02	0.02	0.02
El Salvador	0.02	0.02	0.02	0.02	0.01	0.01
Slovakia	0.00	0.09	0.00	0.09	0.00	0.07
Spain	0.12	0.13	0.13	0.15	0.08	0.09
France	0.12	0.12	0.13	0.13	0.08	0.08
Guatemala	0.01	0.02	0.02	0.02	0.01	0.01
Hungary	0.08	0.08	0.09	0.08	0.05	0.09
Italy	0.04	0.04	0.05	0.04	0.04	0.03
Madagascar	0.01	0.01	0.01	0.01	0.01	0.00
Morocco	0.05	0.05	0.06	0.06	0.05	0.00
Mexico	0.01	0.01	0.02	0.01	0.01	0.01
Monaco	0.08	0.07	0.05	0.04	0.09	0.09
Paraguay	0.00	0.01	0.00	0.01	0.00	0.01
Peru	0.02	0.01	0.02	0.01	0.01	0.01
Portugal	0.05	0.03	0.06	0.04	0.03	0.03
United Kingdom	0.01	0.01	0.01	0.01	0.01	0.01
Czech Republic	0.10	0.12	0.11	0.13	0.07	0.09
Romania	0.03	0.03	0.03	0.03	0.02	0.02
Turkey	0.04	0.04	0.04	0.05	0.04	0.03
USA	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.044	0.043	0.052	0.052	0.029	0.027

 $^{^{\}rm 26}$ IT Absenteeism refers to that caused by temporary disability.

Evolution of total hours of IT Absenteeism by sex

	T	otal	W	omen	N	Men
Country	2022	2023	2022	2023	2022	2023
Albania	34 561	28 296	26 168	21 435	8 393	6 861
Germany	5 602	4 728	5 389	4 328	212	400
Argentina	598 480	650 476	498 772	539 708	99 708	110 768
Belgium	19 485	24 162	11 061	14 054	8 424	10 108
Brazil	498 325	496 188	392 451	389 609	105 873	106 580
Chile	419 919	440 711	337 695	357 699	82 224	83 013
Colombia	1 402 117	1693 362	1033 972	1 225 194	368 146	468 167
El Salvador	29 451	30 144	18 869	16 600	10 582	13 544
Slovakia	0	19 562	0	16 942	0	2 620
Spain	4 422 274	4 622 019	3 673 829	3 837 436	748 445	784 583
France	1 017 148	920 865	783 702	713 340	233 446	207 525
Guatemala	22 058	20 459	15 659	14 970	6 399	5 489
Hungary	15 146	30 667	12 372	21 900	2 774	8 768
Italy	611 138	441 799	446 930	321 772	164 208	120 027
Madagascar	48 866	30 780	36 313	23 061	12 553	7 719
Morocco	259 516	795 780	130032	448 127	129 485	347 653
Mexico	166 578	141 582	99 177	91 161	67 401	50 421
Monaco	3 707	2 852	1 121	648	2 586	2 204
Paraguay	0	422	0	240	0	182
Peru	782 522	493 596	557 320	354 049	225 202	139 546
Portugal	78 892	48 398	61 181	35 452	17 711	12 946
United Kingdom	4 332	7 298	2 679	4 316	1653	2 981
Czech Republic	230 594	245 414	189 686	200 378	40 908	45 036
Romania	66 156	81 476	56 306	70 890	9 850	10 586
Turkey	87 685	359 145	68 117	312 747	19 568	46 398
USA	0	0	0	0	0	0
Group consolidated	10 824 552	11 630 179	8 458 799	9 036 055	2 365 753	2 594 125

Evolution of voluntary turnover rate by country

	Total		Women		Men	
Country	2022	2023	2022	2023	2022	2023
Albania	0.04	0.04	0.05	0.04	0.04	0.05
Germany	0.01	0.01	0.01	0.01	0.00	0.02
Argentina	0.02	0.02	0.02	0.01	0.02	0.02
Belgium	0.00	0.01	0.00	0.02	0.00	0.00
Brazil	0.05	0.06	0.06	0.06	0.05	0.05
Chile	0.04	0.01	0.04	0.01	0.04	0.02
Colombia	0.07	0.08	0.07	0.07	0.07	0.08
El Salvador	0.06	0.04	0.06	0.04	0.06	0.04
Slovakia	0.00	0.03	0.00	0.03	0.00	0.06
Spain	0.02	0.02	0.02	0.02	0.02	0.03
France	0.01	0.01	0.01	0.01	0.02	0.01
Guatemala	0.03	0.03	0.03	0.03	0.03	0.03
Hungary	0.04	0.06	0.04	0.06	0.05	0.06
Italy	0.02	0.00	0.02	0.00	0.02	0.01
Madagascar	0.03	0.03	0.03	0.03	0.03	0.03
Morocco	0.03	0.03	0.03	0.03	0.03	0.03
Mexico	0.09	0.10	0.08	0.09	0.10	0.11
Monaco	0.01	0.00	0.02	0.00	0.01	0.00
Paraguay	0.00	0.21	0.00	0.22	0.00	0.21
Peru	0.06	0.06	0.05	0.05	0.06	0.06
Portugal	0.04	0.04	0.04	0.04	0.04	0.04
United Kingdom	0.05	0.04	0.04	0.04	0.05	0.04
Czech Republic	0.03	0.03	0.03	0.03	0.02	0.03
Romania	0.02	0.03	0.02	0.03	0.02	0.03
Turkey	0.03	0.05	0.02	0.03	0.07	0.09
USA	0.00	0.00	0.00	0.00	0.00	0.00
Global-consolidado	0.045	0.046	0.043	0.042	0.049	0.051

Evolution of involuntary turnover rate by country

	Tot	al	Wor	men	Me	en
Country	2022	2023	2022	2023	2022	2023
Albania	0.03	0.03	0.03	0.04	0.03	0.03
Germany	0.00	0.00	0.00	0.00	0.00	0.00
Argentina	0.01	0.01	0.01	0.01	0.01	0.01
Belgium	0.04	0.05	0.05	0.06	0.04	0.05
Brazil	0.05	0.05	0.05	0.06	0.05	0.05
Chile	0.07	0.07	0.07	0.07	0.07	0.08
Colombia	0.02	0.02	0.02	0.02	0.02	0.02
El Salvador	0.02	0.01	0.01	0.01	0.02	0.01
Slovakia	0.00	0.04	0.00	0.04	0.00	0.06
Spain	0.03	0.03	0.03	0.03	0.03	0.04
France	0.04	0.03	0.04	0.03	0.04	0.04
Guatemala	0.02	0.01	0.02	0.01	0.03	0.02
Hungary	0.01	0.01	0.00	0.01	0.02	0.01
Italy	0.01	0.00	0.01	0.00	0.01	0.00
Madagascar	0.02	0.02	0.02	0.02	0.02	0.02
Morocco	0.02	0.02	0.01	0.01	0.02	0.02
Mexico	0,03	0.02	0.02	0.02	0.04	0.03
Monaco	0.02	0.31	0.05	0.31	0,01	0.31
Paraguay	0.00	0.02	0.00	0.02	0.00	0.03
Peru	0.05	0.06	0.05	0.06	0.06	0.07
Portugal	0.02	0,03	0.02	0.03	0.03	0.03
United Kingdom	0.01	0.01	0.01	0.01	0.01	0.01
Czech Republic	0.06	0.06	0,06	0.05	0.05	0.06
Romania	0.01	0.02	0.01	0.02	0,01	0.02
Turkey	0.01	0.01	0.01	0.01	0.01	0.01
USA	0.00	0.00	0.00	0.00	0.00	0.00
Global-consolidado	0.030	0.029	0.028	0.027	0.033	0.034

Evolution of turnover rate by country

	То	tal	Woi	men	M	en
Country	2022	2023	2022	2023	2022	2023
Albania	0.07	0.08	0.07	0.08	0.07	0.08
Germany	0.01	0.01	0.01	0.01	0.00	0.02
Argentina	0.02	0.02	0.02	0.02	0.03	0.03
Belgium	0.05	0.06	0.05	0.07	0.05	0.05
Brazil	0.10	0.11	0.10	0.11	0.10	0.11
Chile	0.11	0.09	0.11	0.08	0.10	0.10
Colombia	0.09	0.09	0.09	0.09	0.09	0.10
El Salvador	0,08	0.05	0.08	0.05	0.08	0.05
Slovakia	0.00	0.07	0,00	0,06	0,00	0.12
Spain	0.05	0.05	0.05	0.05	0.05	0.06
France	0.05	0.05	0.05	0.04	0.06	0.05
Guatemala	0.05	0.05	0.05	0.04	0.05	0.05
Hungary	0.05	0.07	0.04	0.07	0.06	0.07
Italy	0.03	0.01	0.03	0.01	0.03	0.01
Madagascar	0.05	0.05	0.05	0.05	0.05	0.05
Morocco	0.05	0.04	0.04	0.04	0.05	0.05
Mexico	0.12	0.12	0.10	0.10	0.14	0.14
Monaco	0.03	0.31	0.06	0.31	0.01	0.31
Paraguay	0.00	0.24	0.00	0.24	0.00	0.24
Peru	0.11	0.12	0.10	0.11	0.12	0.13
Portugal	0.07	0.07	0.06	0.07	0.07	0.07
United Kingdom	0.05	0.05	0.05	0.04	0.05	0.06
Czech Republic	0.08	0.08	0.08	0.08	0.08	0.09
Romania	0.03	0.05	0.03	0.05	0.03	0.05
Turkey	0.04	0.05	0.03	0.04	0.09	0.10
USA	0.00	0.00	0.00	0.00	0.00	0.00
Global-consolidado	0.075	0.075	0.071	0.070	0.082	0.085

ENVIRONMENTAL DATA

The entirety of the data in the following tables, pertaining to the year 2022, corresponds to the last two months of the KronosNet Topco, S.L. Group, following the integration on October 25, 2022, of the Groups headed by GMM Topco Conexión, S.L.U. and Comdata S.p.A.

Evolution of energy consumption

Fuel consumption from non-renewable sources	2022	2023
Natural Gas (MWh)	287.44	9 054.03
Diesel (litres)	13 873.8	325 756.30
Petrol (litres)	568.8	85 013.83
Refrigerant gas (kg)	_ 27	2 668.80
Liquefied petroleum gas (LPG) (litres)	191.00 ²⁸	5 886.00

Electricity consumption	2022	2023
Electricity consumption (MWh)	13 538.65	87 366.74
Electrical intensity MWh/employee	0.11	0.77

Electricity consumption-Renewable sources (MWh)	202229	2023
	2 738.80	25 598.58

²⁷ Information not available for 2022.

Water consumption	2022	2023
Water consumption (m3)	65 372	497 232 .40
% origin from the municipal water network	100%	100%
Water consumption intensity m3/employee)	0.52	4.13

Kmtraveled	202230	2023
Plane	753 583.90	8 638 678.91
Train	142 929.32	1 838 125.25
Car	59 473.80	409 264.68
Cab	36 769.67	471 422.16

Evolution of Carbon Footprint

Ton CO2 e	2022	2023
Scope 1 Fixed installations	100.4	1930.72
Scope 1 Company vehicles	104.33	735.20
Scope 1 Fugitive emissions	892.57	2 473.44
Scope 2 Purchased electricity	2 051	15 118.61
Scope 3 Itinere travel ³¹	_ 32	38 163.56
Scope 3 Business travel	137.00	1380.25

 $^{^{\}rm 30}$ Estimated data for the last two months of 2022 based on the kilometers traveled during the rest of the year.

Evolution of Hazardous and Non-Hazardous waste

Non-Hazardous waste	2022	2023
Non-hazardous waste generated (t)	283.1	3 459.13
Non-hazardous waste recicled (t)	26.1	180.47
%NHW recycled	9%	5%
Intensity of NHW generation (t/employees)	0.002	0.03

Hazardous waste	2022	2023
Hazardous waste generated (t)	11.8	111.08
Hazardous Waste recycled (t)	9.4	79.76
% HW Recycled	80%	72%
Intensity in the generation of HW (t /employees)	0.0001	0.0010

Paper and paperboard consumption (t)	2022	2023
	6	64.7

²⁸ The LPG consumption data for 2022 only includes the information on the last months of Comdata. ²⁹ Estimated data corresponding to the consumption of renewable energy in Spain and Brazil in 2022. For Comdata, there was a 100% consumption of renewable energy in 11 out of 37 work centers in Italy and Manchester, United Kingdom, and the new flagship work center in Barcelona.

³¹The Scope 3 data provided relates to Konecta, as data for Comdata was not available in 2022.

³² Data not available for 2022.

1. Certifications

Quality

- OPC 7.0 Re-certification Customer Experience (CX) Standard:
 Mexico
- ISO 9001 Quality Management System: Brazil, Turkey, Peru, Chile, Mexico, Czech Republic, Italy, Spain, Colombia, UK, Portugal
- ISO 10002 Customer Satisfaction and Complaints Management:
 Turkey
- ISO 18295 Customer Contact Centers: Turkey, Spain, Italy, Morocco, France
- Probare Profile of "Maturidade de Gestão" Seal Brazil

Occupational Health and Safety:

 ISO 45001 Occupational Health and Safety (OH&S) Management System: Argentina, Peru, Italy, Czech Republic, Turkey

Best Places to Work

- Best Place to Work: Africa y Europe, Albania, Rumania, Morocco (including Best Place to Work Women)
- **Great Place to Work:** Argentina, Brazil, Colombia, Guatemala, Peru (including Great Place to Work Women), El Salvador
- Lovable Workplaces: Hungary

Ethics and transparency

- Anti-bribery Certification +++: Peru
- ISO 37001 Anti-Bribery Management System: Mexico, Italy
- Probare Ethic Seal: Brazil

Information Security and Protection of personal data

- Certification of the Binding Self-Regulatory Scheme for the Personal Data Protection NYCE: Mexico
- ENS Certificate of Compliance with the National Security Scheme: Spain
- ISDP 10003 Certification to assess compliance with the GDPR:
 Italy
- ISO 16363 ISO 14721 Spatial data and information transfer systems: Italy
- ISO_27001 Information Security: Albania, Argentina, Brazil, Chile, Colombia, Spain, Guatemala, Italy, Morocco (Tanger), Mexico, Peru, Portugal, Czech Republic, Romania, El Salvador, Turkey, UK
- ISO 27017 Information security in cloud computing: Albania, Spain, Italy, Romania
- **ISO 22301 Business Continuity Management System:** Turkey, Spain, UK, Italy
- PCI-DSS Payment Card Industry (PCI) Data Security Standard: Brazil, Turkey, Albania, Romania, Mexico, Spain, France, Morocco, UK, Italy

Environment

- ESG Certification for establishing a Sustainability Management System according to the 'Economic - Social - Biosphere Score Certification Scheme' with an AA+ rating:: Italy
- ISO 14001 Environmental Management System: Spain, Peru, Italy, Turkey
- ISO 14064 Greenhouse gases: Peru, Italy
- ISO 50001 Energy Management System: Italy
- LEED Certification, Inovalis: Spain

CSR certifications

- Synesgy A Elevato Certificate (companies with an excellent level of alignment with ESG principles, fully in line with national and international best practices): Italy
- Ecovadis Grupo Konectanet Seal Bronze
- Ecovadis Konecta Holding France Seal Gold: the entire French region
- Label Engagé RSE based on ISO 26000: France, Belgium, Morocco, Madagascar
- SA 8000 Social Accountability International Standard: Italy

2. Industry associations and national and international organisations to wich Konecta belongs

Club Chamber of Commerce

Equality and Diversity	Albania	Confederation of Entrepreneurs of Andalusia (CEA)
Certification Equipares Level II Gold Seal Labor Equity: Colombia	Confindustria Albania	Inserta Responsible Forum
	Argentina	Spanish Global Compact Network
Silver-level certification in the NMX-R-025-SCFI-2015 standard on Labor Equality and Non-Discrimination: Mexico	Argentine Chamber of Contact Centres (CACC)	Ibero-American Network of Inclusive Companies (RIEI)
ISO 30415 Management of Diversity and Inclusion in the	Chile	France
Company: Italy	Chilean Business Process Outsourcing Companies Association (BPOCH A G)	UN Global Compact
UNI/PDR 125 Benchmark Practices for Gender Equality: Italy	Colombia	Hungary
	National Association of Industrials and Digital Chamber (ANDI)	ABSL
	Columbian Association of Contact Centers and BPO, Bpro	Mexico
	Colcob, Colombian Debt Collection Guild	A C AMEC Mexico- Mexican Association for Customer Experience
	Spain	American Chamber Mexico
	Alcobendas Huella Cero (Zero footprint)	Spanish Chamber of Commerce
	Association of Customer Experience Companies (CEX)	UN Global Compact, Network Mexico UN Global Compact
	Spanish Association of Experts on Customer Relationship (AEERC)	Paraguay
	Spanish Renting Association	Paraguayan Contact Center & BPO Association
	Spanish Retail Association	Fundación Saraki - Work for the social and labor inclusion of people wit disabilities
	Association for the Development of Customer Experience (DEC Association)	Ibero-American Network of Inclusive Companies (RIEI)
	Cartuja Entrepreneurs' Circle	

Peru AMCHAM APEXO Equals Committee

Network of Companies and Disability

ONG Presente

Webps

Czech Republic

ADMEZ, local association for Telco

Turkey

Call Centers Association in Türkiye

3. Awards

Global

Konecta's recognition as a LEADER in the CX Management PEAK Assessment report 2023

Argentina

2023 Edition of the Argentine Award for Best Customer Interaction Organizations:

Gold:

- Best Professional of the Year: Romina Marceletti, Director of People Culture and Experience
- Best Talent of the Year: Amaro Silva, Development Manager
- Best Organizational Strategy in Customer Service:
 Case "Hacking our Cultural DNA: A Journey towards Transformation" - Strategic Transformation & PMO
- Best Collection Strategy: Case "Cognitive Collection in an Analog World" - Legal & Collections
- Best Human Development Strategy: Case "Transformations that Transcend, Emotions that Connect" - Talent Attraction and Development
- Best Data Analytics Initiative: Case "InteliX: Intelligent Experience Model" - Experience & Training

Silver:

- Best Inclusion and Diversity Strategy Case 'The Best Place to Work, for ALL People' – Corporate Responsibility and Sustainability
- Best Outsourcing Company Operation Case 'Connecting Hearts: How to Transform the Desire to Help into a Successful Business' - Operations las Ganas de
- Best Multichannel/Omnichannel Strategy Case 'Epiron Digital Analytics & GPT' - Epiron

2023 Eikon Awards, categories:

- Product launch: Hi Work and Happiness IndeX Management"
- Sustainability, Diversity, Inclusion & Gender case: "Konecta: The best place to work for EVERYONE"

2024 ALOIC Latam Awards – Alianza Latinoamericana de Organizaciones para la Interacción con Clientes-:

Gold:

- Best Talent of the Year

Bronze:

- Best Professional of the Year
- Best Human Development Strategy
- Best Collections, Risk, and Credit Strategy
- Best Outsourcing Company Operation
- Best BI/Data Analytics Management Strategy

Colombia

2023 CX INTERACTION AWARDS, awarded by the Colombian Association of Contact Centers and BPO, Bpro:

- Best Diversity and Inclusion Strategy
- Best Multichannel Strategy
- Best Social Networking Strategy
- Best Outsourcing Operation
- Best Shared Services Center Management
- Best Export Management

2024 ALOIC Latam Awards – Latin American Alliance of Organizations for Customer Interaction:

Gold:

- Best Offshore Strategy

"Made of Talent" Seal, awarded by the Antioquia Government and El Colombiano Group, who launched the "Hechos de Talento" (Made of Talent) campaign in October aimed at offering employment to young people and women. 258 companies joined the campaign, offering more than 300 job positions, and Konecta was one of the 40 recognized companies

Bogotá Inclusive Award, for the exceptional contribution to generating employment for people at risk of exclusion through the transformative power of inclusive and diverse employment, and a constant commitment to building a more equitable future

Fenalco Social Responsibility Award, for the contribution to job creation in Montería, where nearly 2,000 people are employed

Spain

II Naturgy Sales Meeting 2023:

- 1st Place: Best Supplier of the Year
- 1st Place: Best Sales Supplier
- 1st Place: Best Loyalty Supplier
- 1st Place: Most Trusted and Professional Supplier

Iberdrola Call Talent Awards:

- Silver: Best Database Utilization
- Bronze: Best Onshore Platform (Almendralejo)

2023 Fortius Awards:

- Best Supervisor

Ferrovial AI Datathon 2023 Award

Recognition for the MAG Customer Relations Team at the 6th CX AWARDS

Hungary

2023 Client First - Excellent Service Award

Recognition for the 'Solidarity Hands and Feet' campaign"

Recognition as an 'Ambassador of Love' from the One Table Love movement for hospitalized children

Mexico

Everest Group recognition as a PREMIER PROVIDER for the provision of CXM services. This evaluation focuses on the scale of providers, market presence, and internal brand perception

Peru

Recognition as Inclusive Companies, highlighting the commitment to the integration of people in vulnerable situations, including people with disabilities, migrants, older adults, vulnerable women, the LGTBIQA+ population, Afro-descendants and/or indigenous communities

Ministry of Environment recognitions. Fourth star of its Carbon Footprint Peru program

YANAPAY Award by ANIQUEM, in the 'Double Impact' category, which recognizes companies that donate their WEEE and scrap metal to fund the treatment and rehabilitation of children who have suffered burns

2023 APEXO Awards - Call Center Association - as the company with the Best Diversity Balance for our 'Inkluye' program, which promotes labor inclusion for vulnerable populations

Recognition awarded by the Regional Government of Callao, for participating and offering job positions in our employment offers this 2023

Turkey

Best Service Award-Bank Client-Supplier Award

Customer Service Award- Golden Headphone -Call Centers Associations- Golden Category

4. Annexe: Konecta offices

Albania

Janos Hunyadi Tirana AL, 1001

Germany

Zettachring 10 A, 70567 Stuttgart

Argentina

Corrientes 2265, Rosario

Gutiérrez 50, Mendoza

Rosario 746, Buenos Aires

Rosario de Santa Fe 89, Córdoba

Rosario de Santa Fe 71, Córdoba

25 de Mayo 1440, Córdoba

Independencia 212, Córdoba

Monteagudo 55, Chaco

9 de Julio 1445, Chaco

Belgium

Rue de la Terre à Briques, Tournai, 29/F - 7522 Marquain

Brazil

Rua Líbero Badaró, 377, 4º andar, Centro, São Paulo, SP, CEP 01009-906;

Rua Ipanema, 415/425, Brás, São Paulo, SP, CEP 03164-200

Rua Sete de Abril, 230, conjuntos 93, 94 e 95, República, São Paulo, SP, CEP 01044-000

Avenida dos Autonomistas, 1400, Vila Yara, Osasco, SP, CEP 06020-012

Avenida Pastor Martin Luther King Jr , 126, bloco 10, salas B403 e B404, Del Castilho, Rio de Janeiro, RJ, CEP 20765-959

Rua Cerqueira César, 976, casa 02, Jardim Santa Tereza, Embu das Artes, SP, CEP 06813-275

Rua Conselheiro Saraiva, 835, Centro, Limeira, SP, CEP 13480-191

Chile

Rodrigo de Araya Nº1045, Macul, Santiago

Colombia

Puerto Seco 1 y 2 Calle 8 B # 65 - 191 Medellín

Lleras: Cr 37A Nº 8-43 Medellín

CEOH: Cr 52 Nº 14-30, Locales 261 - 471 - 473 - 261-273 -360-373 - 425 - 428 - 220 - 232 - Andirent) Medellín

Buró Itagüí: CII 50 Nº 40-17, Interior 103 Medellín

Centro de Negocios del Sur: Calle 10 Sur No 51 A – 55 Local 307 Medellín

Contento CRA 42 # 54A 71 Piso 8 Medellín

Buró 24: Av CII 24 Nº 86-49, Lote 2 Bogotá

E4: Transversal 93 No 51-98 Bogotá

Centro: Cr 8 Nº 12B-61 Bogotá

Niza: CII 116 No 71 D-46 Bogotá

Toberín: Cra 22 #166-78 Bogotá

Central Point CII 25 G # 73 B 90 Bogotá

Morato Cra 69 C # 98A 86 Bogotá

Zona Franca Towers Cra 106 # 15 A 25 Bogotá

Antiguo Seminario Juan XXIII: Trav 9 Nº 1, A-97 Montería

TIMark Pereira Cra 14 #18-15 Pereira

Telemark: Av 30 de Agosto #38-33 Pereira

TIMark Cali CII 8 A # 42 - 61 Cali

Mokawa Cra 14 No 9 Norte-16 4 piso Centro Comercial Mocawa, Armenia, Quindio

San Antonio Cl 20 # 23 - 42 Manizales Caldas

Villa María Carrera 3ra # 9-30 Manizales Caldas

La Patria Cra 3A # 9 - 30

El Salvador

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

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, Edf 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 Crta Avenida de Valencia 224 43007 Tarragona, Cataluña

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/ Plata 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 Nº 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, País Vasco

C/Benjamín Franklin s/n 18100 Armilla, Granada, Andalucía

C/Suiza s/n 23200 La Carolina, Jaén, Andalucía

C/Severo Ochoa 59, locales 12, 31, 32, 19 29590 Málaga, Andalucía

C/Juan Lopez Peñalver no 129590 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

Slovakia

Partizánska cesta 6626/3, CP 97401, Banská Bystrica

France

115 rue Louis-Armand ZI Bâtiment L'Eonis, 13853 Aix 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'Euroope 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

Avenida 1-89 Vista Hermosa II Edificio Insigne, oficina 1701, Zona 15, Ciudad de Guatemala, Guatemala

Hungary

1138 Budapest Dunavirág Utca 2-6 1 Torony 1 Emelet

1139 Budapest Váci út 91/A 3 Emelet

Italy

Via Learco Guerra, 5 Asti

Contrada la Marchesa SS271 Km 868 Bitritto

Viale Dei Giornalisti nr 46 - (Piazza Unione Sarda) Cagliari

Via delle Industrie, 41 Casarano (LE)

Via Sebastiano Caboto 1 Corsico

Via Jervis 77 Ivrea

Via Fontevivo 25 La Spezia - Fontevivo

Viale Aldo Moro n 36 (LE) Lecce

Via de Mura snc - Uscita 9A della tangenziale Est Complesso Agave Lecce 1

Via Gino De Sanctis n.54 Lecce 2

Via Firenze, 144/3 interno H e interno I Livorno

SP 336 Km 20,600 Marcianise (CE)

Via delle Nazioni Unite 30/32 Monteriggioni - Siena

Via dei Liutai (SS) ex S S 125 Località Poltu Quadu Olbia

Via Dell'Industria 23B Padova

Via Ugo La Malfa, 86 Palermo

P le Girolamo Li Causi 2 (ex Via Giuseppe Lanza di Scalea n 1350) Palermo

"Square Business Center" borgo Marco Dell'Arpa n 8 B Parma

Contrada Coda di Volpe 5 Rende

Via Vincenzo Giulio Bona, 120 Roma

Viale Umberto I 42, 07100 Sassari

Via Lucchese 84/C scala A 2º piano, città Sesto Fiorentino (FI) 50019 Sesto Fiorentino (FI)

Contrada Campo, via delle Betulle 9/13 Settingiano (CZ)

Via della transumanza, 5/E - Cap 74123 Taranto

Via Strada del Drosso, 25 (TO) Torino

Via Milano, 3/C 34132 Trieste

Via Enrico Fermi 13/A (VR) Verona

Via Aldo Bartocci, 1 Terni

Via Strada del Drosso, 25 (TO) Torino

Via dei Pini SNC Biancavilla

Via Vittorio Emanuele 424 Paternò

Via Marteri delle Foibe 6 Cortemaggiore

Via Enrico Fermi 13/A Verona

Via Taviani 170 La Spezia - Via Taviani

Madagascar

Bâtiments A & B - Golden Business Center - Morarano Alarobia Antananarivo 101 Bâtiment A, Lot IV 708 Amboromarina Andranovao, propriété Faharetatsoa, Ambohimangakely

Morocco

Ibn Batouta Mall, 25 Avenue Youssef Ibn Tachfine, Plantas, 10 y 12, C P 90000 Tánger

Tour Atlas - Place Zellaqa - 20 000 Casablanca

Residence KAMAL Park, Bat 2, Boulevard Mohamed Zerktouni, Mohammédia

20, rue du marché, 1er étage, Maarif, Casablanca

Boulevard des Almouhades, Immeuble Crystal 2-2ème étage, Casablanca

47 angle rue Allal Ben Abdellah, Casablanca

156, Angle boulevard Yacoub El Mansour et rue Abou Soufiane Attouri – Casablanca

93 BD Massira al Khadra

Mexico

AÑIL Av Añil 611, Colonia Granjas Mexico Alcaldía Iztacalco, C P 08400, CDMX

DIAMANTE Av Rodolfo Gaona 3, Piso 8, Col Periodista Alcaldía Miguel Hidalgo, C P 11220, CDMX

CONDESA Ave Benjamin Franklin 161, Col Hipódromo Alcaldía Cuauhtémoc, C P 06170, CDMX

TORRE AQUA San Luis Potosí No 209 Col Roma Norte Alcaldía Cuauhtémoc C P 06700, CDMX

DURANGO Calzada Lázaro Cárdenas No 544 Parque Industrial Lagunero C P 35078, Gómez Palacio, Durango, Mexico

2 rue du Gabian Les Industries 6è étage 98000

Paraguay

Avenida España, 744, Asunción

Peru

Centro de Negocios Lima Cargo City: Av Elmer Faucett Nº 2889, pisos 2, 3 y 5, Callao

Mall Aventura Plaza: Av Oscar Benavides Nro 3866, Nivel 5, edif N° 2, Bellavista, Callao

Crillón: Av Nicolás de Piérola Nº 589, Cercado de Lima

Edificio Fénix: Av Nicolás de Piérola Na 1014, Cercado de Lima

Edificio Sudamericana: Jr Carabaya Nº 933, Cercado de Lima

Av República de Panamá 4575, Surquillo, Lima; pisos 4, 5, 11 y oficina 1204

Jr Sáenz Peña Nº 355, Chiclayo

JR Francisco Pizarro nº 215- Trujillo

Av Grau Nº 1460, Centro Comercial Plaza del Sol Piura Grau, Piura, Piura; sótano 1, piso 2, mezanine piso 2 y piso 3

Portugal

Avenida José Malhoa, N º21 1070-157 Lisboa

Czech Republic

Veveří 2581/102 616 00 Brno

OC Aupark, Gočárova třída 1754/48b 500 02 Hradec Králové

Revoluční 904/30 794 01 Krnov

nám Soukenné 115/6 460 01 Liberec

Hornopolní 3322/34 702 00 Ostrava

V Olšinách 2300/75 100 00 Praha

Králova 1742, 666 01 ,Tišnov

Konecta



Hradební 12, 541 01 Trutnov

Business center Mariánský dvůr, Mariánské nám 965/6, 669 02, Znojmo

United Kingdom

8 Harbour Exchange Square London E14 9HF

Jackson House Sibson Rd Sale M33 7RR

Unit 3-5 Pullman Way Business Park Pullman Way Ringwood Hampshire BH24 1HD

Romania

Bulevard Iuliu Maniu, 6Q, 6th floor, district 6, Bucharest

Transilvaniei Street 1, 1st floor, Buzau

Bulevardul Mamaia Street 243-245, 2nd floor, Constanta

Sf Dumitru Street 8, 4th floor, Dolj district, Craiova

Bld George Cosbuc Street 116-118, ground floor, Galati

Bld Iuliu Maniu, nr 6Q, 6 floor, district 6, Bucharest

Turkey

Yeşiltepe Mah Kırca Sok No:1/C, Tepebaşı-Eskişehir

Cessas Plaza Saray Mah Dr Adnan Büyükdeniz Cad 4/2 Kat:1 34768 Ümraniye-İstanbul

Karaciğan Mahallesi Kahraman Caddesi No:1 A blok Kat:11 Daire No: 1102, 42050, Enntepe Plaza Karatay-Konya

Yalım Mahallesi Midyat Caddesi No:69 Meridien Towers Merkez, 47060, Artuklu - Mardin

Kirazlık Mahallesi Atatürk Bulvarı No:35 Kutlukent, 55330, Tekkeköy

Halkapınar, Megapol Çarşı Kule, 1203/11 Sokak No:5-7 Kat:11 35170 Konak-İzmir

USA

84 interstate loop 410 3 piso San Antonio Texas 78216

TABLE OF CONTENTS NON-FINANCIAL INFORMATION STATEMENT

Table of contents relative to the requirements established by Law 11/2018, of December 28, amending the Code of Commerce, the recast text of the Spanish Limited Liability Companies Law approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, on auditing, in relation to non-financial information and diversity.

Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Consolidated subsidiaries	GRI 2-1	Detailed information on all consolidated subsidiaries is provide Accounts	ed in the Annual
	Description of the Group's business model			
051155.11	(Including 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	We are Konecta: business model	6-10
GENERAL INFORMATION	Description of the 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	Konecta's ESG strategy, a commitment to its stakeholders	11-12 13-14
	Key risks. Related to how the group manages these risks, explaining the procedures used to detect and evaluate them	GRI 2-23, 3-3, 2-12, 201-2	Risk management	21-22



Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Current and foreseeable effects of the company's activities on the environment	GRI 2-12	Environmental Protection	45-48
	Environmental evaluation or certification procedures	GRI 2-23, 3-3, 2-12	Annexes: Certifications	75-76
	Application of the precautionary principle	GRI 2-23, 3-3	Materiality Analysis	13-18
	Provisions and guarantees for environmental risks	GRI 2-27	There are none	-
I . INFORMATION ON ENVIRONMENTAL	Resources dedicated to the prevention of environmental risks	GRI 2-12	Environmental Protection	Due to the Group's activities, it is not considered necessary to have specific resources for the prevention of environmental risks.
ISSUES	Pollution			
	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	Decarbonization strategy: transforming the future	46-48
	Circular Economy, and Prevention and Waste Management			
	Measures to prevent, recycle, reuse, other forms of recovery and waste disposal	GRI 301-2; 301-3; 303-3;	Waste management and circular economy	48
	Actions to combat food waste	306-1; 306-2	Due to the type of activities carried out by Konecta, no measures are taken to combat it	-



Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Sustainable Use of Resources			
	Water consumption and water supply according to local constraints	GRI 303-1, 303-3, 303-5		74
	Consumption of raw materials and the measures adopted to improve the efficiency of their use	GRI 3-3, 301-1, 301-2	Annexes: Environmental Data Decarbonization strategy: transforming the future 303-3; Annexes: Environmental Data 7. Annexes: Environmental Data Decarbonization strategy: transforming the future 4	46-48 74
	Energy: Consumption, direct and indirect. Measures taken to improve energy efficiency	GRI 301-2; 301-3; 303-3;	Decarbonization strategy: transforming the future	46-48
	Use of renewable energy	- 306-1;306-2		74
I. INFORMATION ON	Climate Change			
ENVIRONMENTAL ISSUES	Key elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	GRI 305-1, 305-2, 305-3, 305-4	Annexes: Environmental Data	84-87 74
	The measures adopted to adapt to the consequences of Climate Change	GRI 3-3, 305-5		46-48
	Reduction goals established voluntarily in the medium and long term to reduce GHG emissions and means implemented for this purpose	GRI 3-3	 Decarbonization strategy: transforming the future 	46-48
	Protection of Biodiversity			
	Measures taken to preserve or restore biodiversity	GRI 3-3		47-48
	Impacts caused by activities or operations in protected areas	GRI 304-1	— Initiatives for fighting climate change	-

Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Employment			
	Policies	GRI 3-3, 2-25, 2-19	Remarks The human value of the Company, our most valuable resource Annexes: Employee Data Work organization Diversity, Equality and Inclusion: our strength	27-37
	Key risks	GRI 2-12		13-18
	Total number and distribution of employees by sex, age, country and professional classification	GRI 2-6, 2-7, 405-1 b	The human value of the Company, our most valuable resource Annexes: Employee Data Work organization	27-37
	Total number and distribution of work contract modalities			27-28
	Annual average of permanent, temporary and part-time contracts by sex, age and professional classification	GRI 2-7	• •	57
II. SOCIAL	Number of dismissals by sex, age and professional classification	GRI 401-1 b		62
INFORMATION	Average remunerations and their evolution disaggregated by sex, age and professional classification	GRI 405-2		63-68
	Wage gap	GRI 405-2		69
	Remuneration of equal or average jobs in the company	GRI 202-1		63-68
	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 405-2		63 27-37
	Implementation of measures to ensure disconnection from work	GRI 3-3	Work organization	33-34
	Employees with disabilities	GRI 405-1 b	Diversity, Equality and Inclusion: our strength	34-36



Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Work Organization			
	Organisation of the working time	GRI 102-8c, 3-3	Work organization	33-34
	Number of hours of absenteeism	GRI 403-2a	Safety, health and well-being in the workplace Annexes: Employee Data	36-37 70-72
	Measures designed to facilitate the enjoyment of conciliation and encourage joint responsibility of these by both parents	GRI 3-3, 401-3	Safety, health and well-being in the workplace	33-34
	Health and Safety			
	Occupational health and safety conditions	_		36-37
II. SOCIAL INFORMATION	Work accidents (frequency and severity) disaggregated by sex	GRI 3-3	Safety, health and well-being in the workplace	50-52
	Occupational discourse disaggregated by any	ODI 402 10	Safety, health and well-being in the workplace	36-37
	Occupational diseases disaggregated by sex	GRI 403-10	Annexes: Employee Health and Safety	51-52
	Social Relations			
	Organisation of social dialogue (including procedures for informing and consulting staff and negotiating with them)	GRI 2-29, 402-1, 403-1	The human value of the Company, our most valuable	27-37
	Percentage of employees covered by collective agreement by country	GRI 2-30	resource	
	Balance of collective agreements, particularly in the field of health and safety at work	GRI 403-1, 403-4	Annexes: Employee Data	70

Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Training			
	Policies implemented in the field of training	GRI 3-3	Attuantian vatantian and avefactional devalariance	30-33
	Total number of hours of training by professional categories	the field of training GRI 3-3 Attraction, retention and professional development Training by professional categories GRI 3-3 Diversity, Equality and Inclusion: our strength GRI 3-3 Il of Organio Law 3/2007 of March 22nd, on Effective nand Men), measures adopted to promote against sexual harassment and harassment based on versal accessibility for people with disabilities GRI 3-3 Diversity, Equality and Inclusion: our strength GRI 3-3 Diversity, Equality and Inclusion: our strength GRI 3-3 Diversity, Equality and Inclusion: our strength GRI 3-3 Ethical and responsible management model throughout the value chain Ethical and responsible management model throughout the value chain	31	
	Accessibility			
	Universal accessibility for people with disabilities	GRI 3-3	Diversity, Equality and Inclusion: our strength	34-36
I. SOCIAL	Equality	ent and opportunities between		
INFORMATION	Measures adopted to promote equal treatment and opportunities between men and women	GRI 3-3		34-36
	Equality Plan ("Chapter III of Organic Law 3/2007 of March 22nd, on Effective Equality between Women and Men), measures adopted to promote employment, protocols against sexual harassment and harassment based on sex, integration, and universal accessibility for people with disabilities	GRI 3-3	Diversity, Equality and Inclusion: our strength	35
	Integration and universal accessibility for people with disabilities	GRI 3-3		34-36
	Policy against all types of discrimination and, where appropriate, management of diversity	GRI 3-3, 406-1		36
	Application of due diligence procedures in human rights	GRI 3-3		22-26
II. NFORMATION ON HUMAN RIGHTS	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	Attraction, retention and professional development Diversity, Equality and Inclusion: our strength Diversity, Equality and Inclusion: our strength Ethical and responsible management model throughout	22-26
	Complaints about cases of human rights violations	orbited to promote and harassment based on alle with disabilities CRI 3-3 Diversity, Equality and Inclusion: our strength CRI 3-3 Appropriate, management GRI 3-3, 406-1 GRI 3-3 GRI 3-3 GRI 3-3 Ethical and responsible management model throughout the value chain 22- 23- 24- 25- 26- 26- 27- 26- 27- 27- 28- 28- 28- 28- 28- 28	36	





Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
III. INFORMACIÓN DERECHOS HUMANOS	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	Ethical and responsible management model throughout the value chain	22-26
	Policies	GRI 3-3, 205-2		22-24
	Key risks	the fundamental ILO sociation and the right to stion in employment and part labour and the effective GRI 3-3	13-18	
IV. INFORMATION FIGHT AGAINST	Measures taken to prevent corruption and bribery	GRI 3-3		22-24
CORRUPTION AND BRIBERY	Measures to combat money laundering	GRI 3-3		24
	Contributions to foundations and non-profit entities	Ethical and responsible management model throughout the value chain GRI 3-3 GRI 3-3, 205-2 GRI 2-12, 205-1 GRI 3-3 41-44 5		
	Commitment to sustainable development			
	Policies	GRI 3-3	Ethical and responsible management model throughout the value chain 2, 205-2 2, 205-1 We promote the development of communities Konecta in figures We promote the development of communities We promote the development of communities Konecta in figures	41-44
V. INFORMATION	Key risks	GRI 2-12		13-18
ON SOCIETY	Impact of the activity of society on employment and local development	GRI 203-1, 203-2, 204-1, 413-1	We promote the development of communities	34-35 41-44
	Impact of society's activity on local populations and territory	GRI 203-1, 203-2, 413-1		41-44



Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks	Pages
	Relationships maintained with the actors of the local communities and the modalities of dialogue with them	GRI related of the local communities and the GRI 2-29, 413-1 We promote the development of communities Annexes: Industry associations, other affiliations with national and international associations and organizations GRI 2-28, 201-1, 203-1 Annexes: Industry associations, other affiliations with national and international associations and organizations GRI 3-28, 201-1, 203-1 Annexes: Industry associations, other affiliations with national and international associations and organizations GRI 3-3, 308-1, 308-2, 414-1, 414-2 Collaboration with suppliers GRI 3-3, 308-1, 308-2, 414-1, 414-2 Collaboration with suppliers GRI 3-3, 416-1 Client satisfaction	12 41-44	
	Association or sponsorship actions	GRI 2-28, 201-1, 203-1		76-77
	Subcontractors and suppliers			
	Inclusion in the purchasing policy of social issues, gender equality and environmental issues			41
V. INFORMATION ON SOCIETY	Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility		Collaboration with suppliers	41
	Supervision systems and audits and their results	GRI 308-1		41
	Consumers			
	Measures for the health and safety of consumers	GRI 3-3, 416-1		38-39
	Systems for handling complaints received and resolution thereof	GRI 2-26, 3-3	Client satisfaction	38-39



Section	Contents of Law 11/2018 INF	Standard GRI related	Remarks		Pages
	Tax Reporting				
V. INFORMATION ON SOCIETY	Benefits obtained by country	GRI 207-4	ADJUSTMENTS ARGENTINA BRAZIL COLOMBIA PERU SPAIN MEXICO ITALY ALBANIA ROMANIA FRANCE MADAGASCAR MOROCCO TURKEY UNITED KINGDOM GERMANY CZECH REPUBLIC HUNGARY SLOVAKIA CHILE GUATEMALA EL SALVADOR PORTUGAL USA PARAGUAY	NET INCOME -39 280 266 -565 479 3 562 707 5 778 440 -299 159 -93 239 493 -13 073 652 -8 151 838 772 261 1572 660 -2 325 210 1571 850 3 693 002 -9 269 390 -316 856 41 220 190 066 184 888 7 707 440 367 -215 970 109 706 510 417 414 570 -99 104	
	Income tax paid	GRI 207-4			5
	Public grants received	GRI 207-4			5



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INDEPENDENT LIMITED ASSURANCE REPORT ON THE 2023 CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT OF KRONOSNET TOPCO, S.L. AND ITS SUBSIDIARIES

To the Shareholders of Kronoskist Topco, Sittle

In accordance with article 49 of the Spanish Commercial Code, we have performed the verification, with a scope of Emited assurance, of the Consolidated Non-Strangial Information Statement (hereinafter "CNFIS") of KronosNet Topco, S.L. and its subsidiaries (hereinafter "the Group") for the year ended December 314, 2023, which forms part of the Group's consolidated Management Report.

The content of the CNFIS includes information, additional to that required by current Spanish corporate legislation relating to non-financial reporting, that was not the subject-matter of our attestation engagement. In this regard, our work was limited solely to the verification of the information identified in the table "Table of contents Non-Financial information Statement" secluded in the annexes of the attacked CNFIS.

Responsibilities of the directors

The preparation and content of the CNFIS included in the Group's Consol dated Management Report, are the responsibility of the Board of Directors of the parent company. The CNFIS was prepared in accordance with the content specified in current Spanish corporate legislation and with the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI standards), as well as other criteria described as indicated for each matter in the table "Table of contents Non-Financia: Information Statement" included in the annexes of the attached CNFIS.

These responsibilities also include the design, implementation, and maintenance of such internal control as is determined to be necessary to enable the CNFIS to be free from material misstatement, whether due to frield 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.

Our independence and quality Management

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants Including International Independence Standards (IESBA Code), which is based on the fundamental principles of integrity, objectivity, professional competence and due diagence, confidentiality and professional behaviour.

Our firm applies international Standard on Quality Management (ISQM) 1, which requires the firm to design, unplement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional Manageds and applicable legal and regulatory requirements.

Our engagement team consisted of professionals who are experts in reviews of doc-financial information and, specifically, in reporting on economic, social, and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our work in accordance with the requirements established in finemational Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of instancial Financial Information ("ISAE 3000 Revised"), currently inforce, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountains (IFAC), and with the guidelines published by the Spanish Institute of Cerufied Public Accountains on attestation engagements regarding non-financial information statements.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance provided is also substantially lower.

Our work consisted of making inquiries to management and the various units of the Group that participated in the preparation of the CNFIS, reviewing the processes used to compile and validate the information presented to the CNFIS and carrying out the following analytical procedures and sample-based review tests described below:

- Meetings held with the Group personnel to ascertain the business model, policies and nianagement approaches applied, the main risks related to these matters and to obtain the necessary information required for the external review.
- Analysis of the scope, relevance and completioness of the contents included in the 2023 CNF'S
 based on the materiality analysis performed by the Group and described in the "Materiality
 Analysis" section of the CNFIS, considering the contents required under current the Spanish
 corporate legislation.
- Analysis of the processes used to compile and validate the data presented in the 2023 CNFIS

- Review of the information related to risks, policies and management approaches agging an relation to the material matters presented in the 2023 CNFIS.
- Verification, by means of sample-based tests, of the information related to the contents
 included in the 2023 CNF/S and the appropriate compilation thereof based on the data
 furnished by the Group's information sources.
- Obtainment a representation letter from the directors and management.

Conclusion

Based on the procedures performed in our verification and the evidence obtained, nothing has come to our attention that causes us to believe that the 2023 CNFIS of KronosNet Topco, S.L. and its subsidiarles was not prepared, in all material respects, in accordance with the content specified in the current Spanish corporate regislation and following the criteria of the selected GRF standards, as well as other criteria described as indicated for each matter in the table flable of contents Konfinancial Information Statement for the aforementioned Consolidated Non-Shancial Information Statement.

Use and distribution

This report has been prepared in response to the requirement established in corporate legislation in force in Spain and, therefore, it might not be appropriate for other purposes or jurisdictions.

3.

DELOITTE AUDITORES, S.L. (Previously DELO,TTE, S.L.)

Laura Armiño Yela

July 19th, 2024

