



2024 ESG Report

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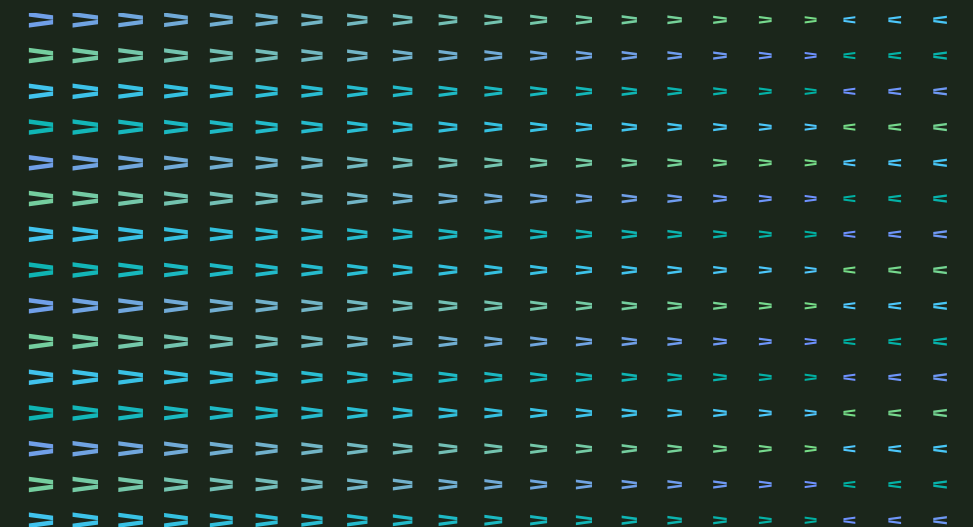
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1. Letter from the CEO



1. LETTER FROM THE CEO

2024 has been an extraordinary year for SALTO WECOSYSTEM.

A year of transformation, consolidation and, especially, of firm commitment to the future we want to build: one that is more connected, more efficient and more sustainable.

Right at the beginning of this year, SALTO WECOSYSTEM was officially born, a new Group identity that marks a before and after. We have embraced a holistic vision that unites innovation, technology and people, integrating our brands —Salto, Gantner and Vintia— under a common platform. This new structure allows us to move forward with greater agility, leverage our shared strengths and respect the uniqueness of each company.

Among the major milestones of the year, what stands out is the creation of the ESG department and the definition of our sustainability strategy, which will be approved in 2025. We have drawn out a clear and ambitious route, with specific objectives by department, area and process, aligned with our materiality analysis. To reinforce the commitment to this strategic priority, the ESG area has been integrated as a transversal function reporting directly to the CEO, thereby guaranteeing the highest level of visibility, coordination and monitoring throughout the Group. This strategy responds not only to a business need, but to a collective responsibility: to actively contribute to a fairer, more inclusive and sustainable world.

2024 has also been the year in which we have reinforced our commitment to innovation through strategic investments in Michel Consulting, Belter and Trustech, companies that open up new possibilities in the digitalization of business processes, smart logistics and energy efficiency in buildings. In this way, we are taking another step towards creating spaces that are not only safe, but also sustainable and connected.

In this context of collaborative innovation, we have launched Salto XS4 Face, our first access control system based on facial recognition. This pioneering solution, which eliminates the need for keys or cards, represents a huge breakthrough in terms of convenience and

security. But what really makes Salto XS4 Face special is that it is the first product to be developed as a result of collaboration between the different companies that make up the SALTO WECOSYSTEM. It is a tangible example of the value that emerges when knowledge and technology come together for a common purpose.

The creation of the SALTO FOUNDATION is another source of pride. This new non-profit entity takes the legacy of our Free2Move platform and expands its reach, with the aim of making a real impact on social inclusion and community development through sport.

In terms of our operations, we have continued to make progress in improving our management systems, especially through multi-year projects to implement a single ERP and CRM for the entire Group. These projects represent a major organizational transformation effort that will enable us to progressively strengthen our responsiveness, service quality and data-driven decision making, with a more integrated and global vision.

2024 has also been a very special year on a personal level. I have had the privilege of taking over from Javier Roquero as CEO of SALTO WECOSYSTEM. I would like to thank him not only for his vision and foundational leadership, but also for the generosity with which he has accompanied this transition process. Javier remains connected to the project as a member of the Board of Directors and the Strategy Committee, and his legacy is still very much present in our culture and way of working. For me, this new role represents an enormous responsibility, but I am also incredibly excited: it gives me the opportunity to lead a new stage in which we will consolidate our evolution as a global, innovative and sustainable group.

Today, SALTO WECOSYSTEM has a global organizational structure that reflects that ambition: three leading brands, five global teams that are the backbone of our operations, and a robust and evolving governance model. Throughout 2024, we have strengthened our governance with the creation of two new committees within the Board

of Directors: the Strategy Committee, responsible for overseeing the Group's strategic direction, and the Audit and Compliance Committee, which ensures transparency, operational efficiency and regulatory compliance.

In addition, we have also set up the SALTO WECOSYSTEM Management Committee, a key body for the day-to-day management of the Group, that brings together leaders from our various companies and functions. In this space, we have articulated the Cybersecurity Committee, responsible for centralizing digital security management across the Group, and we are already moving towards the creation of the Sustainability Committee, which will see the light in 2025 to further strengthen our ESG commitment at all levels.

Everything we have achieved this year has been possible thanks to the effort, commitment and passion of our team. To all of you who make up SALTO WECOSYSTEM, I would like to acknowledge you sincerely for your dedication, professionalism and enthusiasm. Thank you for the work you carry out every day, for making this communal project possible and for demonstrating that, when we share a vision, there are no limits to what we can achieve.

We'll continue to move forward, standing firmly and looking to the future.

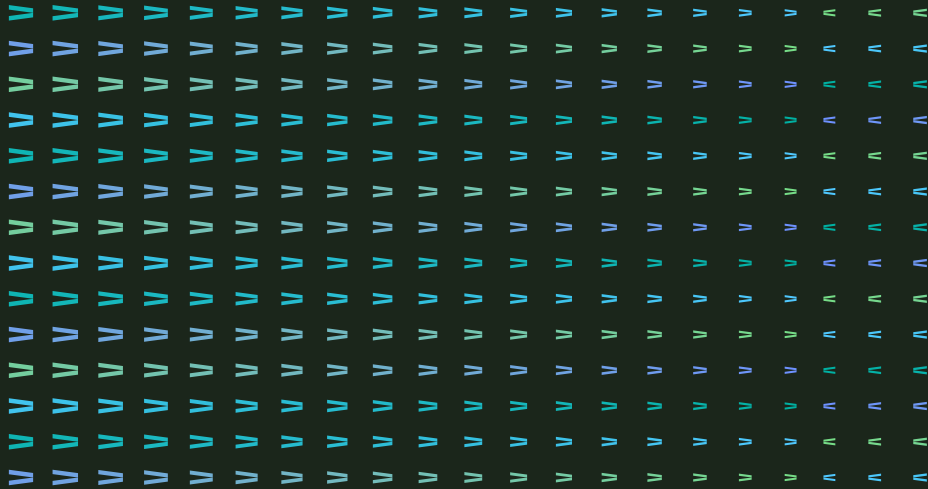
Marc Gómez
CEO





2.

SALTO WECOSYSTEM



2. SALTO WECOSYSTEM

2.1 History of WECOSYSTEM

Founded in 2001, Salto Systems revolutionized access control technology, with its Data-on-Card technology, SVN Virtual Network and the range of battery-operated wireless locks for all types of doors.

Over these almost 25 years, and with an organic and inorganic growth strategy, we have managed to position ourselves as **one of the main brands on the market for electronic access control technology**.

As a result of this growth and with the aim of establishing a common element and a shared spirit among the companies that make up the group, in 2024, the new **SALTO WECOSYSTEM** brand platform was created, which is defined as the group of companies of which Salto Systems S.L. is the parent company (hereinafter “SALTO WECOSYSTEM” or the “Group”).

Under the umbrella of the SALTO WECOSYSTEM brand, three main, independent brands were established to take full advantage of the strengths of each entity: Gantner, Salto and Vintia. Each of them will play a fundamental role in the success and general growth of the organization, while maintaining their own identities and unique focuses.

Today, SALTO WECOSYSTEM consists of **more than 1,700 people** working in the 3 main companies and in the different Business Units established around the world.

gantner

It creates reliable and intelligent identification, access and locker solutions that automate and digitize business processes to maximize efficiency and security for organizations.

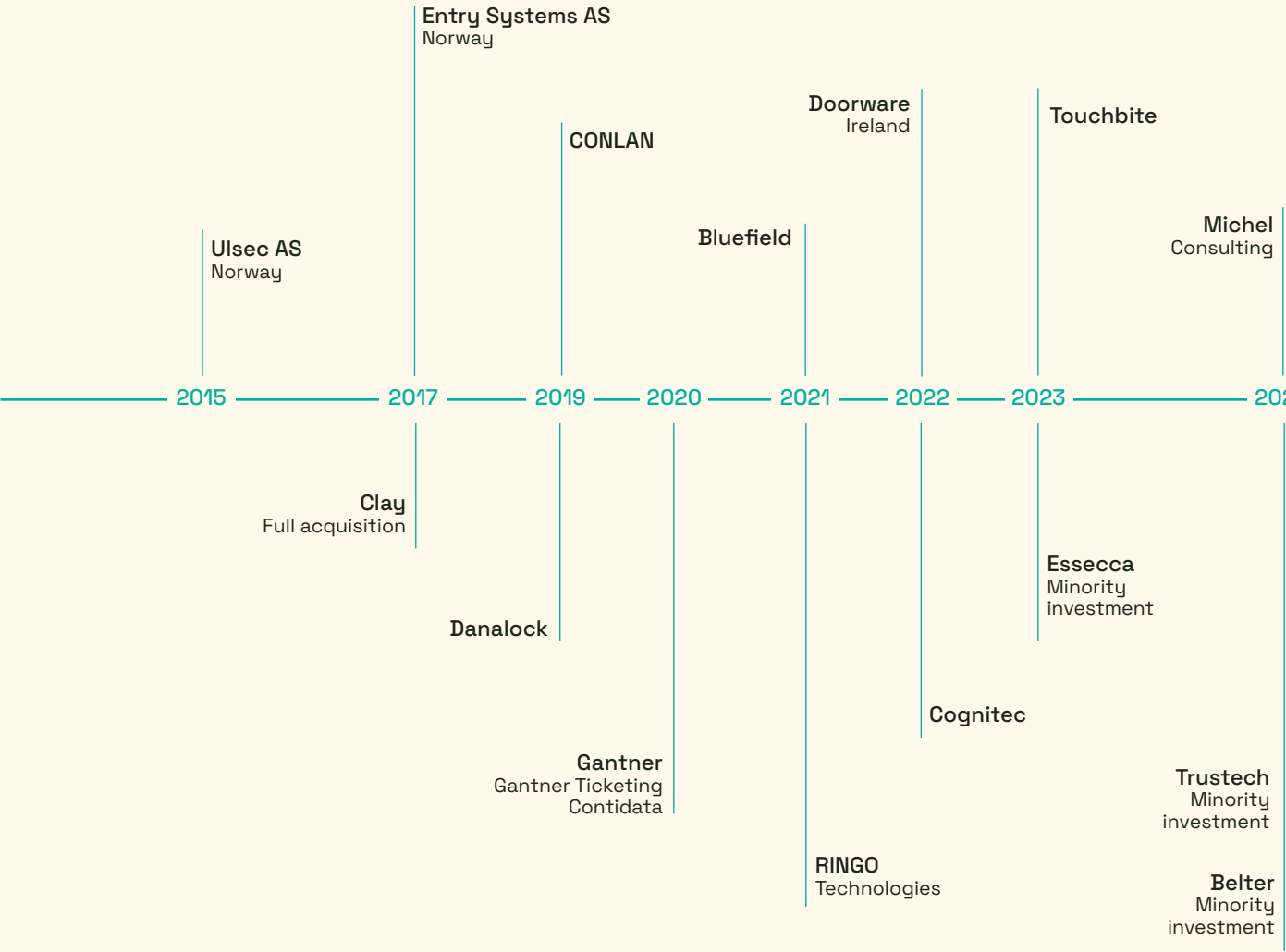
salto

It develops pioneering facility access, identity management and electronic locking technology that ensures reliable and secure experiences.

vintia

It creates scalable and comprehensive ticketing, booking, management and payment solutions for the leisure and attractions industry that increase operational efficiency, security and revenue by optimizing customer experiences.

The milestones in the history of the Group’s inorganic growth are as follows:



2.2 Values

SALTO WECOSYSTEM’S long trajectory and extensive experience is based on the values (now WECONNECTORS) that have driven it since its beginnings:

Proximity to People



We go above and beyond to understand how we can improve the daily lives of people with smarter access solutions.

Integrity at each Stage



We do not make concessions. Our commitment to creating a positive impact is what drives us to work with honesty and efficiency.

Passion for Innovation



We exceed expectations. Our passion for shared innovation drives us to go beyond the *status quo*.

Collaboration with each Other

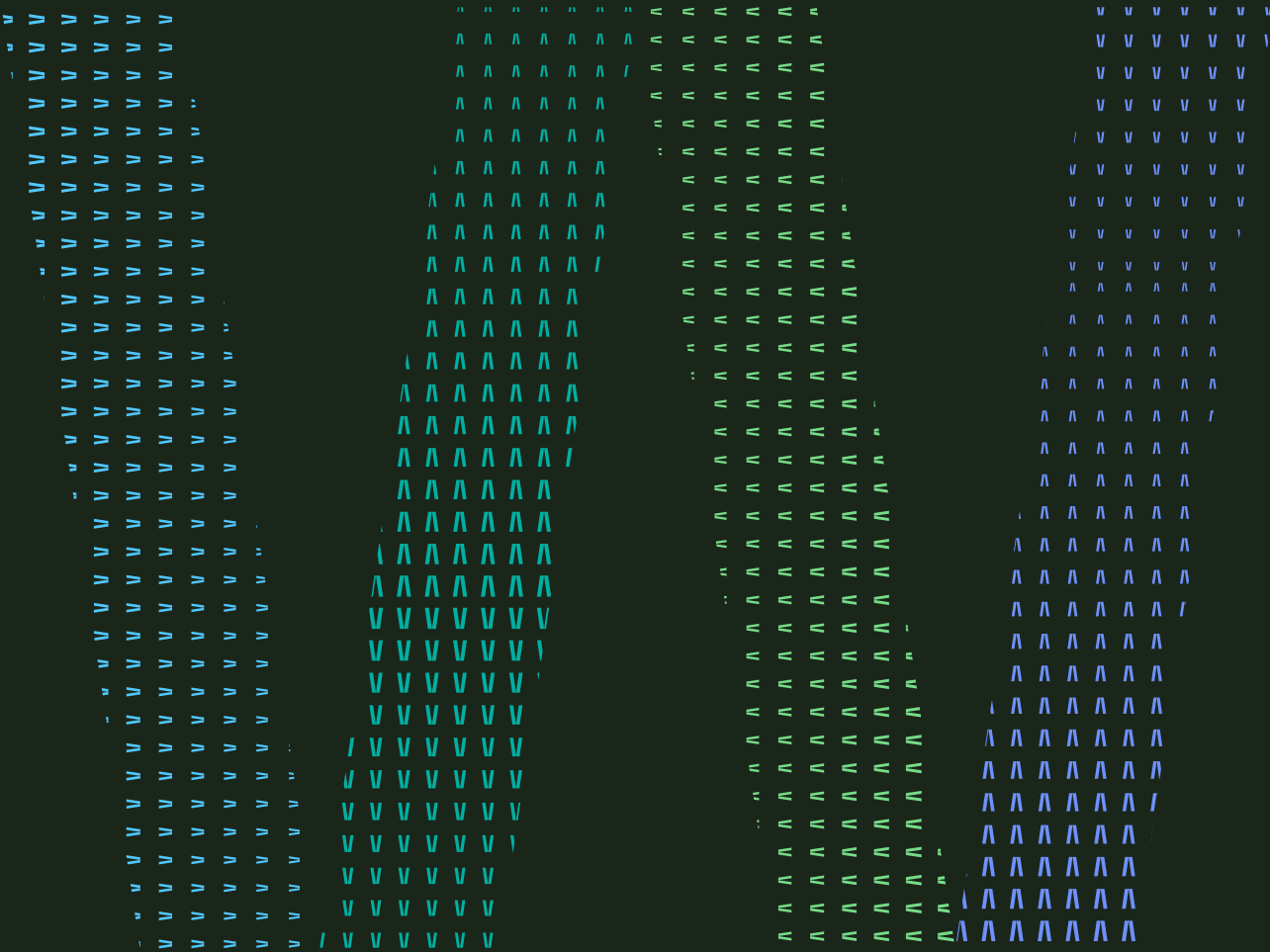


We work as one single team. Together, we design solutions that benefit people and the planet.

Agility in our Thinking



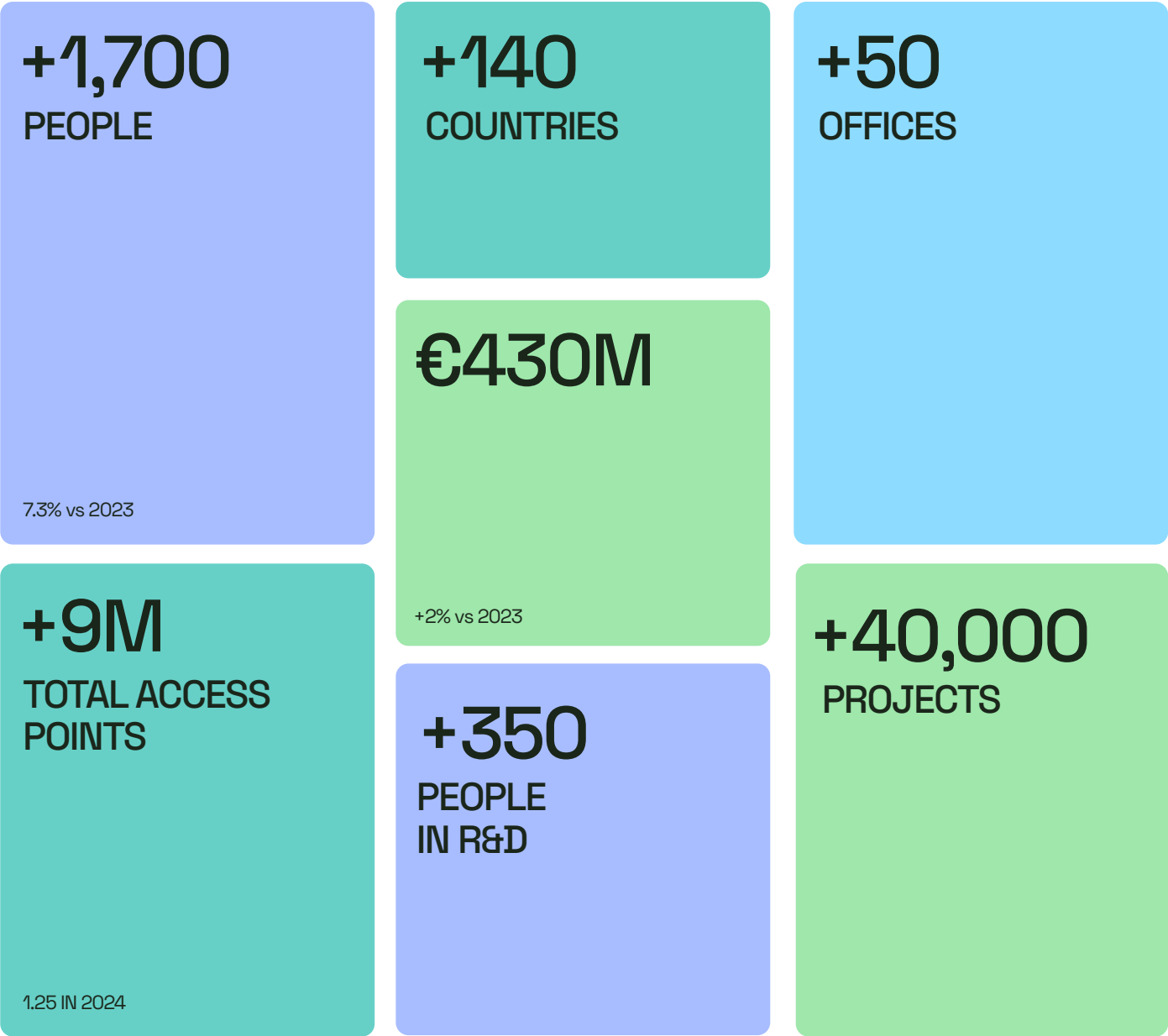
We encourage thinking outside of the box. By openly embracing new challenges, we inspire inventive solutions.



2.3 Remarkable Figures & Milestones 2024

2024 was the year of the creation of the new SALTO WECOSYSTEM brand and the definitive push for Sustainability (ESG).

The following is the most relevant data from 2024:



Among all the initiatives undertaken, we should highlight the most relevant:

> Creation of SALTO WECOSYSTEM

In 2024, the Group presented its new identity as SALTO WECOSYSTEM, a symbol of a comprehensive evolution that takes a holistic approach and reflects the company’s commitment to innovation and the integration of brands, companies and cutting-edge technologies.

The three core brands (Salto, Gantner and Vintia) were established under the new brand platform, with the aim of making the most of the strengths of each company. Each will play a key role in contributing to the overall success and growth of the Group, while maintaining its unique identity and approach.

> Definition of the ESG strategy and creation of the SALTO WECOSYSTEM ESG department.

Over 2024, we defined the new sustainability strategy for the next couple of years. To this end, we have established the objectives and specific actions by department, area or process within the Group, in line with the materiality analysis. This strategy will be approved in 2025.

To guarantee the success of our commitment to sustainability, we have created a specific ESG department for the whole Group. This new department will allow a more efficient and centralized management of sustainability-related actions, ensuring compliance within the different Group companies.

> Investment in Michel Consulting, Belter and Trustech

The Group has made an investment in three companies, strengthening its commitment to innovation and sustainability.

> **Michel Consulting** is a leader in the digitalization of business processes. With a cloud-based software solution for the pool and leisure industry, it has revolutionized the sector and brought the advantages of digitalization closer to users. This acquisition allows us to offer the most complete management system, comprising best-in-class hardware and software components.

> **Belter** is a company specializing in smart solutions for package delivery, receipt and shipping. The investment represents a shared vision to modernize and co-innovate in the courier sector through advanced intelligent delivery solutions and state-of-the-art OOH (Out Of Home) parcel locker technology.

> **Trustech** develops pioneering building energy management solutions, which strengthens SALTO WECOSYSTEM’s commitment to the creation of more efficient and sustainable spaces.

> Launch of Salto XS4 Face

In 2024, we launched the new Salto XS4 Face solution, our first facial recognition access control system that uses only the face as a credential. With no cards or keys required, this innovative technology connects the user’s identity with access, guaranteeing security without sacrificing convenience. Additionally, the entry process is streamlined, and the risk of lost or stolen credentials is completely eliminated.

> Birth of the SALTO FOUNDATION

In line with the Group’s growth, the **SALTO FOUNDATION** was born, a non-profit organization that promotes social inclusion and community development through sports. The Foundation was created with the aim of strengthening and structuring our social initiatives, allowing us to extend their impact and effectiveness. It takes over from the previous platform, Free2Move.

> Information management

Due to their rapid, inorganic growth, the management of information in the different companies that make up SALTO WECOSYSTEM has been an area of focus in recent years. In 2024, we continue to implement a single ERP for all the companies in the Group, as well as unifying the CRM, a very important step towards improving the quality and management of information.



2.4 Structure and organization. Government bodies

The inorganic growth of the Group through the incorporation of different companies has been spearheaded at SALTO Systems in Oiartzun. Maintaining the essence of SALTO Systems while improving ourselves through the culture and good practices of the companies that have joined the Group, has been a great challenge in recent years, which we are successfully overcoming. A central element of this integration is the design of the Group’s organizational structure, which must facilitate the work of all the companies and ensure the implementation of the business culture through which SALTO Systems was born, adapted to the idiosyncrasies of each country.

With the creation of SALTO WECOSYSTEM, a new corporate structure has been designed, focused on improving agility, encouraging collaboration and ensuring efficient operations. The organization has three core brands (Gantner, Salto, Vintia) and five global teams (Sales & Marketing, Technology & Innovation, People & Global Services, ESG and Cybersecurity). These global teams form the backbone of SALTO WECOSYSTEM’s operations, ensuring a unified and collaborative approach to the global market.

After spearheading the company since its beginnings, in April 2024, Javier Roquero handed over the baton as CEO of SALTO WECOSYSTEM to Marc Gómez, a manager with extensive experience and leadership, who takes on the challenge of guiding the company towards new challenges. Javier Roquero remains connected to SALTO WECOSYSTEM as a member of the Board of Directors and the Strategy Committee.

In this consolidation process that the Group experienced in 2024, teams from the three core companies worked together not only at a management level but also across the five global teams. In addition, as has been mentioned, SALTO WECOSYSTEM has a **Strategy Committee** that supervises the strategic management of the Group and supports the management team with the decision-making process, and an **Audit and Compliance Committee** that ensures that the organization operates in a transparent and efficient manner, in compliance with legal regulations and the standards of SALTO WECOSYSTEM’s ethics model.

Throughout 2024, another salient event was the creation of the **SALTO WECOSYSTEM Cybersecurity Committee**, whose objective is to supervise and centrally manage cybersecurity aspects for the entire Group. All committees have a detailed schedule of meetings.

The day-to-day management of the company has been coordinated by the **Group Management Committee**, made up of 10 people who represent the different companies and functional areas. Female representation on this Committee is 10%.

The Group’s **Board of Directors** comprises 10 people, of which 10% are female.



2.5 Business Model

Our ample presence in the access control market with a very wide variety of products, from electronic access control systems to ticket purchasing systems, allows us to be present in various sectors. **The Group manufactures over 1 million access points a year.**

We have **2 main production plants**, SALTO Oiartzun in Spain, and Gantner Nüziders in Austria, with **98% of our products being manufactured in Europe.**

> **Salto** Oiartzun has over 9,000 m2 of space and a workforce of 425 people. Most of the company’s access control systems are designed and manufactured at this facility.

> **Gantner** Nüziders has a surface area of 5,000 m2 and a workforce of 181 people. It is the production center for specialized keyless access control solutions and electronic locks for lockers.

> In the case of **Vintia**, as a provider of billing systems, staff time-tracking and ticketing management and sales software solutions, it does not operate production plants but rather centers where its solutions are developed.

This productive capacity is complemented with the Business Units located in different countries, whose main activity is commercial and technical services.

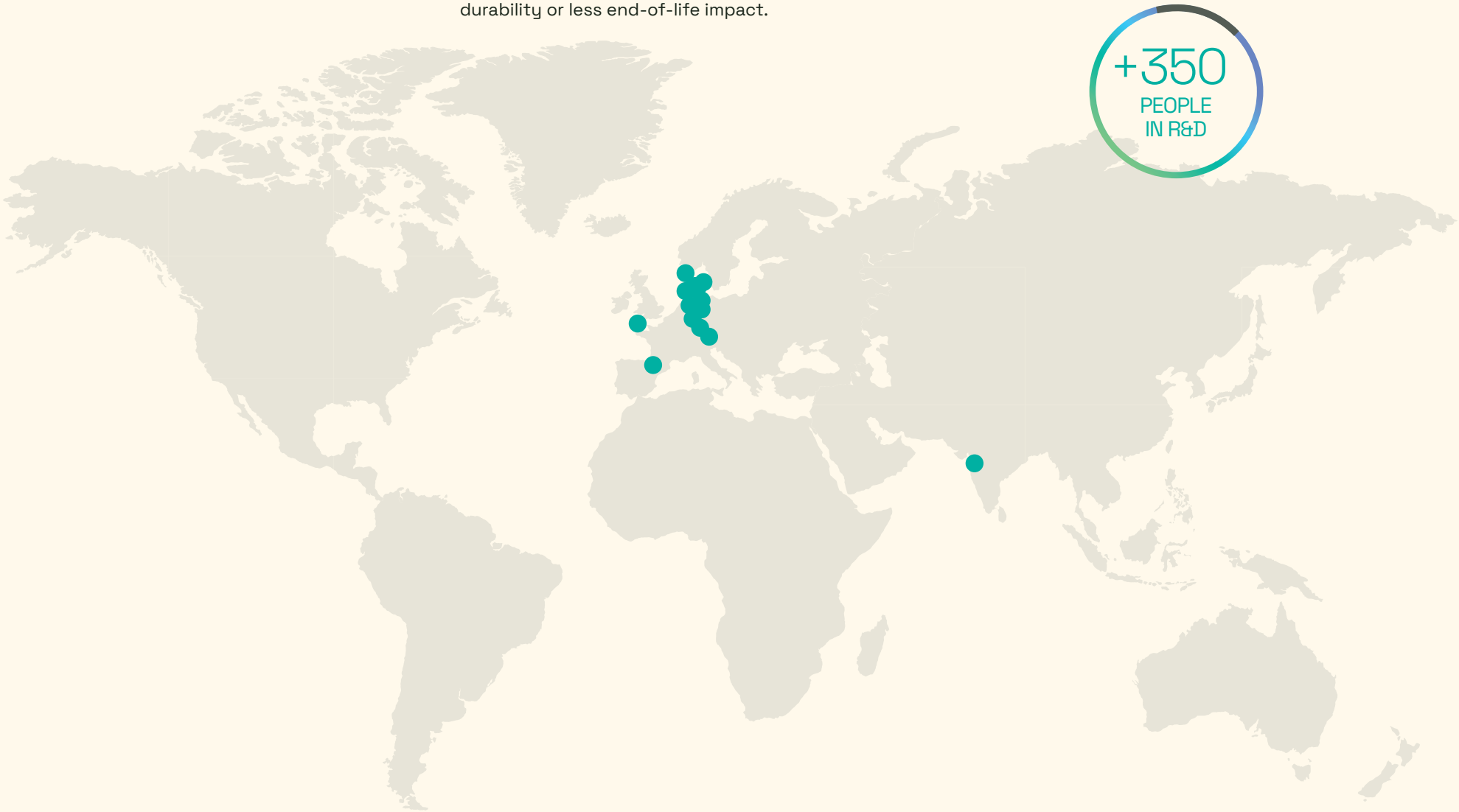
With the philosophy of working continuously to improve our products and processes, and ensure these are in line with market standards as well as guarantee **top quality**, we have our own laboratories, certified management systems and numerous product certifications adapted to each market.

Research and Development (R&D)

At SALTO WECOSYSTEM, we have a passion for innovation, and this drives us to go beyond the status quo. Each of our companies adopts the latest technology and prioritizes the open exchange of ideas to unblock new working methods, so that we can continue to push, innovating and offering solutions that improve access for people.

This is why the area of R&D is critical for SALTO WECOSYSTEM and comprises more than 350 experts from different branches of engineering who work in interdisciplinary teams, collaborating between different companies in the group to provide the most advanced, workable and safe solutions. All without losing sight of the sustainability of our products and services.

During the design phase, the R&D teams take into account aspects such as energy saving, the incorporation of materials and components of a lighter weight or lower impact, longer product durability or less end-of-life impact.



EUROPE

Oiartzun
Nüziders
Ypres
Amsterdam
Bad Fischau
Würzburg

Spain
Austria
Belgium
Netherlands
Austria
Germany

Dortmund
Dresde
Andernach
Cornwall
Aalborg
Harlev

Germany
Germany
Germany
United Kingdom
Denmark
Denmark

INDIA

Ahmedabad India

Milestones in the Development of new Products and Solutions in 2024

Innovation is an activity inherent to the nature of SALTO WECOSYSTEM. Thanks to this, more than 15 new products or upgrades were developed throughout 2024, of which we can highlight the following:

Other projects have also been created, such as: GL7p family BK/GY, GT7 Holder F, Design XS, XS4 One S, variants of the XS4 Original +: XS4 Original 3G KPPs and XS4 Original 3G Hilton DK, Deadbolt 60 70 (ATZ): accessory product for the Dbolt Touch, modular NEO Cylinder: extension of the NEO cylinder range.



XS4 One S Keypad

An innovative, high-performance electronic lock that integrates into the XS4 One product family and SALTO WECOSYSTEM's smart access ecosystem.

The XS4 One S Keypad is an intelligent access solution equipped with an intuitive capacitive touch keypad.



NCoder

The latest improvement in Salto Homelok's smart access platform, the cloud-based smart access solution for residential housing.

The new NCoder is specifically designed for multi-family properties with extensive traffic, where physical access credentials are preferred.



XS4 Com iGo

An innovative connected Intercom system that combines the latest in access control with an all-in-one platform, transforming access and communication within buildings by integrating an advanced video intercom system.



Salto XS4 Face

Our first facial recognition access control solution, which only requires the user's face as a credential.

All that is needed are the user's facial features as an access credential, connecting access control and facial recognition technology to offer a more convenient, faster and more secure experience without the need for physical credentials.



DBolt Touch IC

The latest version of the DBolt Touch series. The DBolt Touch IC is a manually interconnected electronic lock solution with a passage lever handle and a sleek reader with a touchscreen keypad.

It offers a fully modern digitalized property that unifies security, access control, property management and tenant experience in an all-in-one residential smart access solution.



GAT ECO.Lock 7102

The most advanced battery-powered push-button lock.

Created within a project with synergies between Salto and Gantner.

2.6 Global presence: Markets

Over the last few years, the group has experienced a high rate of growth at the same time as increasing the range of solutions for access control.

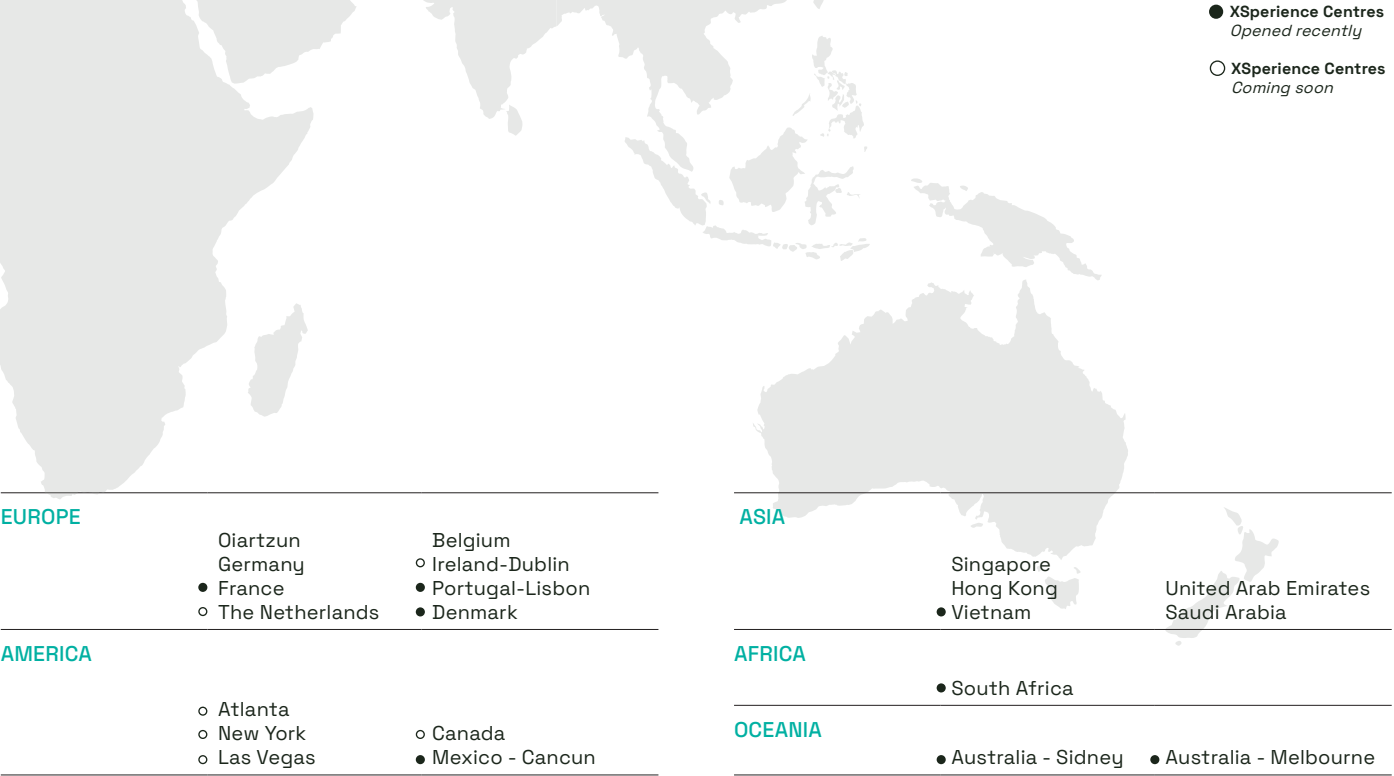
This has led SALTO WECOSYSTEM, in 2024, to be present in **46 territories** around the world, specifically:



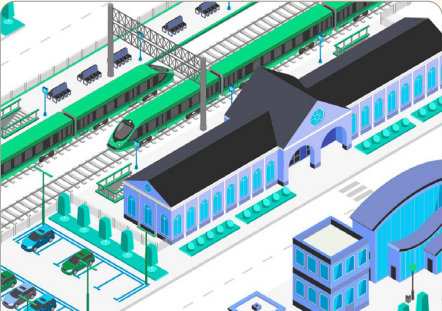
Enabling our clients and entities or collaborating companies to access state-of-the-art technologies and find out the latest about the access control industry is a fundamental part of our strategy. With this in mind, XSperience Centers have been set up around the world. In these facilities, both current and potential clients and collaborators can enjoy the SALTO WECOSYSTEM experience by trying out the different products and solutions we offer.

2024 saw the opening of the BU France office, completely renovated under the new brand style, and the 100% digital XSperience Center.

We currently have XSperience Centres on the 5 continents:



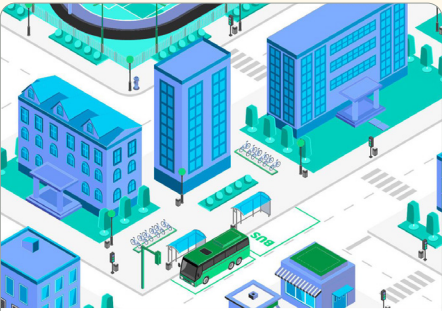
As well as being present in several geographical markets, we also participate in a wide variety of sectors:



Commercial

High levels of a wide range of offerings combine with solutions that are more individually adapted, which are flexible, easy to manage, and optimize costs for all types and sizes of company.

- > Production centers
- > Airports and transportation
- > Government and public sector
- > Mines and remote fields
- > Marine Transport and Logistics



Education

We are global leaders in offering next-generation solutions for educational centers.

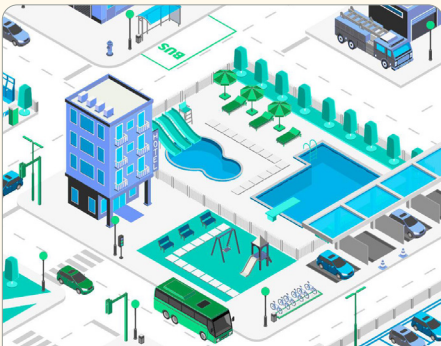
- > Universities and Campuses
- > Schools
- > Childcare accommodation



Healthcare

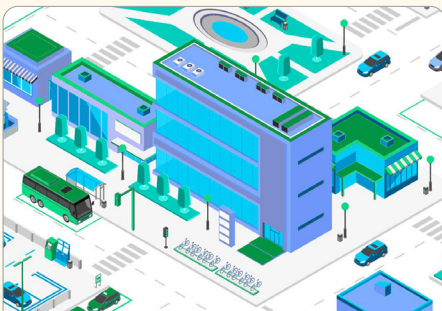
We offer solutions that provide the security, protection and flexibility required in healthcare centers. In addition, our antimicrobial plant-ion technology contributes to more hygienic environments.

- > Hospitals
- > Ytorios



Hospitality

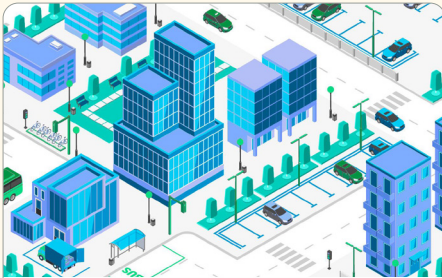
We have become a global leader in delivering access control systems for the hospitality sector. The Group offers the administrators and new homeowners ways to keep their guests safe, manage their staff and protect assets using our advanced and unique technology.



Retail

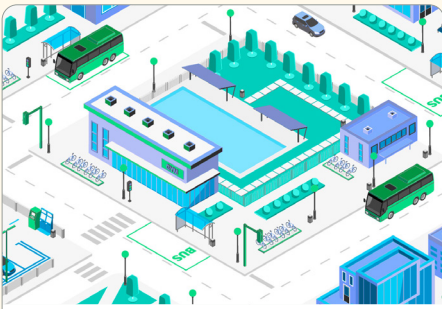
The Group is helping companies in the sector to simplify workflow access management in order to increase the productivity, safety and efficiency of the operations, whilst simultaneously reducing costs and optimizing processes in all types of retail centers.

- > Fast food chains and restaurants
- > Supermarkets and discount stores
- > Gym and Fitness Franchises
- > Banking and insurance
- > Fashion stores



Coworking spaces

The Salto smart solutions are used in coworking spaces around the world.



Sports and fitness centers

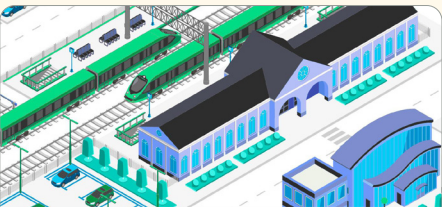
Fitness centers & gyms are helped with the automation of the daily processes.

- > Fitness clubs
- > Physical rehabilitation centers
- > Sports clubs



Shared spaces

Provide smart solutions for shared spaces from students residences to co-living areas.



Critical services and infrastructures

- > Telecommunications
- > Energy
- > Oil, gas, and water treatment



Attractions, leisure and sports

We have improved entry management by unifying it with the reservation systems, cashless sales and access control on one unique platform.

- > Museums, Zoos and Attractions
- > Waterparks and Resorts
- > Cities and Cultural Heritage Sports Centers
- >



Flexible workspace

Using our safe, flexible and innovative access control solutions we can help companies discover modern concepts in flexible work methods, and implement the equipment that today constitutes an attractive work space.



Residential

Now the Group applies our advanced technology, experience in the industry and know-how to the residential market.

- > Single family homes
- > Various family homes
- > Vital support and lifelong care
- > Vacation home rentals

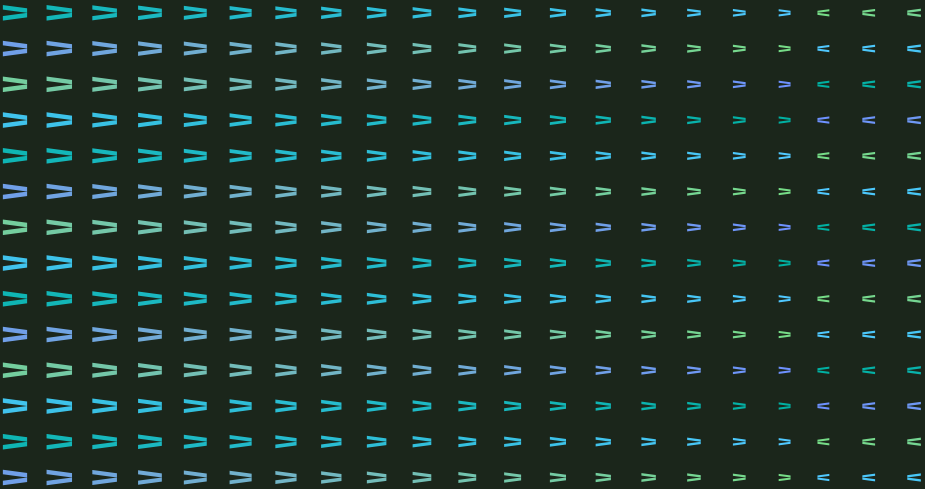


Marine

Salto's smart access solutions bring complete and secure smart access to the maritime industry, streamlining and unifying onboard experiences. They improve passenger safety and comfort and provide flexible, seamless smart access, in line with strict maritime safety and compliance standards.



3.
Our
Sustainability
Strategy



3. OUR SUSTAINABILITY STRATEGY

For a few years now, SALTO WECOSYSTEM has been actively promoting sustainability, minimizing the environmental and social impact of our activities.

In 2020, we signed our first commitment to the **Global Compact** and pledged to align our operations with its **10 Principles, which cover areas such as human rights, safety at work, the environment and the fight against corruption.**

Furthermore, we actively joined thousands of companies all around the world in carrying out business actions and practices that contribute to sustainable development through the **2030 Agenda and its 17 Sustainable Development Goals (SDG).**

The SALTO WECOSYSTEM Sustainability Team comprises people from different areas such as Environment and Quality, People, Social Initiatives and Finances, and in 2024, at SALTO WECOSYSTEM, we created a specific ESG department. We can sum up our commitment to sustainability as:

3. OUR SUSTAINABILITY STRATEGY

E

ENVIRONMENT

We adopt practices towards minimizing our carbon footprint and emissions by prioritizing energy efficiency and maximizing the use of renewable sources. We also strive to reduce waste and make the most of natural resources.

The design of our products follows criteria that take into account efficiency and circular economy principles, and we actively work to help our main suppliers reduce their negative environmental impact.



S

SOCIAL

We are committed to encouraging talent, professional development and work satisfaction among the staff who are a part of the team. We offer fair working conditions which are complemented by advantages and services the company can provide to contribute to improving the professional and personal situation of each member of the team.

We want to be an attractive company for people who grow professionally within our teams. We are also actively engaged with our environment and participate in social initiatives and sports activities that contribute to the development of local communities in different countries and regions in the world. Our commitment to adaptive sport and Paralympic athletes has been developed through the Free2move initiative, which starting in 2025 will become the SALTO FOUNDATION, as we will see further ahead.



G

GOVERNANCE

We have solid values that highlight the role of the people in the organization and our responsibility toward our clients and society in general.

We care about obtaining a good result, but also about how we manage to do that. Our Code of Conduct guides the way we do business and behave in the communities in which we operate.

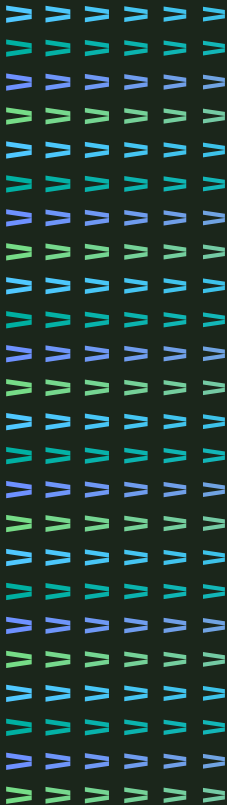
We are also aware of the capacity we have to boost sustainability in our supply chain and, through our responsible purchasing plan, we not only assess the suppliers on this matter, but we also accompany them so they can move forwards positively.





Silver rating in the EcoVadis assessment ranking

As a result of the effort made in this area over the last few years, EcoVadis has given SALTO WECOSYSTEM the “Silver” rating, placing its performance in sustainability at a percentile of 88 compared to other companies in the same sector.



3.1 ESG risks

ESG risk management is integrated into the company’s risk management efforts. To do this, during strategic reflection meetings, risks and opportunities related to our internal and external contexts, our interest groups and our processes are analyzed.

To tackle the main risks we have:



ESG risks

Supply chain

We have an acquisitions management and supplier approval process in place to minimize quality and supply availability risks. This process takes into account, among other things, not to be excessively dependent on any specific supplier company. This is done by means of a risk assessment system that includes, in the case of critical suppliers, an exhaustive annual data analysis and regular visits to their facilities. At Salto Oiartzun, we draw up an ESG risk map of suppliers that helps us focus on companies whose performance in this area we consider could be improved. The methodology is

described in point 3.7 Sustainable Supply Chain. Similarly, we are also analyzing how to extend the analysis of the risk map to the entire Group. At Gantner, all major suppliers have ISO9001 and ISO14001 certification. The supplier agreement includes a commitment to comply with environmental, quality, workplace safety and information security management requirements. It also includes a commitment to ethical behavior in the areas of equality, diversity and working conditions, amongst others.

The group’s rapid growth

The rapid inorganic growth of the organization has required a robust process to analyze the acquisitions to avoid risks during the processes of integrating the companies into the Group. Furthermore, to minimize ESG risks in the business units, we are promoting their integration into the quality and environment management system at Salto.

In fact, this has been one of the reasons why the reorganization of the brands and companies that make up the group began in 2023, culminating in 2024 with the creation of the new SALTO WECOSYSTEM environment.

ESG risks

Environmental and an increase in applicable regulation

In order to identify and deal with environmental risks, we have ISO14001 certified management systems in the main production plants (Oartzun and Nüziders), which are being gradually joined by other offices. The first to implement an ISO 9001 and 14001 management system consistent with that of Salto Oartzun is the one in Ireland, whose certification will take place during 2025. Our offices in Norway have the Miljøfyrtårn certificate, a national environmental certification system. In this context, we are working to minimize consumption and improve operational efficiency. It is from these very systems that the

applicable regulations are monitored and compliance is guaranteed. The increase in regulatory requirements (circular economy, imports, climate change) has driven us to strengthen the management through staff training.

The ESG area responds to the growing demand for these matters, staying alert to the frequently emerging developments.

Related to the loss of talent

Due to the nature of our products and markets, and to socioeconomic factors that fall beyond the control of SALTO WECOSYSTEM, selecting highly skilled technical talent is not an easy task. This is why we enhance international work teams with participants from different companies of the Group, taking advantage of internal knowledge, generating stimulating projects and careers that increase people's satisfaction and the success of the projects. We are keeping an eye on entities that supply talent (universities, colleges, etc.) and we are alert to

any opportunities that arise, actively collaborating and participating in activities that increase our visibility.

We make every effort to gain loyalty from the talent, adapting to the employees' needs, maintaining fluid communication and looking for the best social benefits we can offer at all times.

ESG risks

Geopolitical

The changing international political climate can affect business operations. The establishment of high tariffs, changes in international regulations or conflicts can influence our ability to maintain resilient supply chains, access strategic markets and ensure the security of our operations.

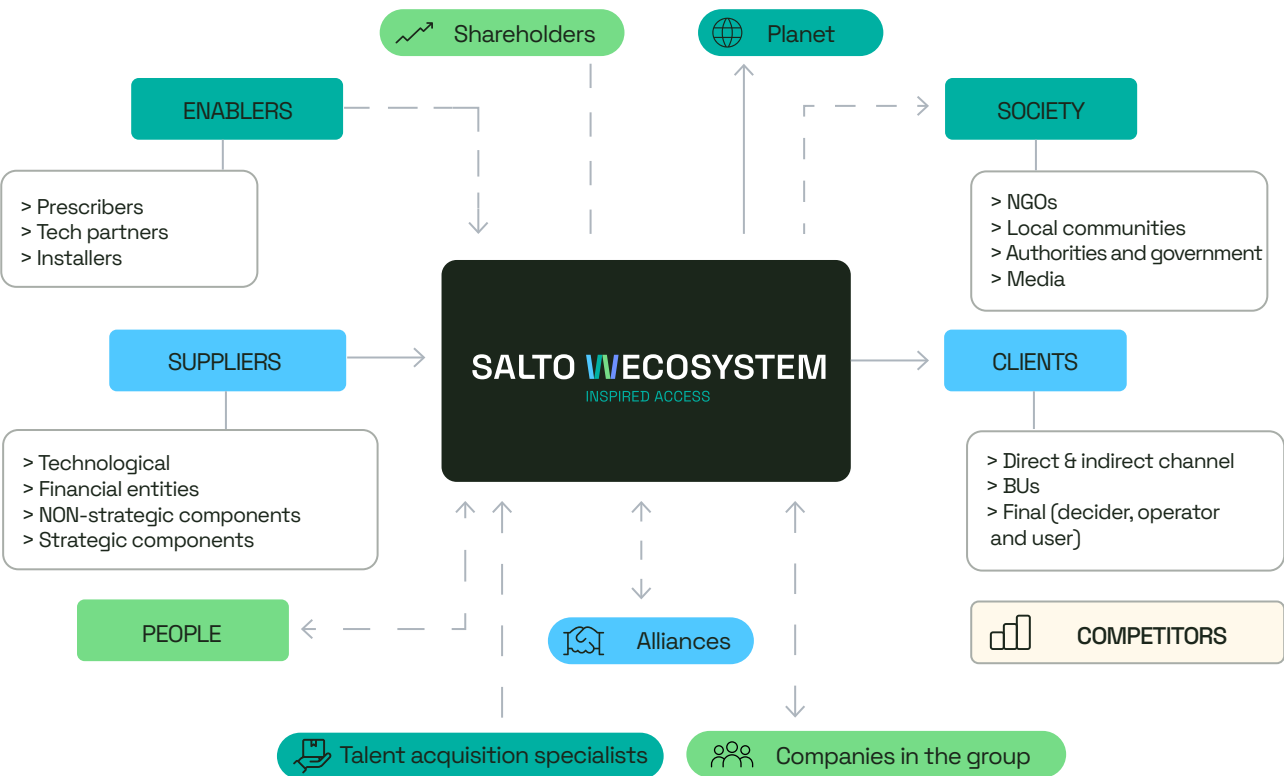
In this context, SALTO WECOSYSTEM's ESG team collaborates with other areas of the organization to ensure that an effective supplier risk assessment is carried out, which is constantly enhanced.

Cybersecurity

Information security risks are regularly supervised by the Security Committee. To lead the deployment of the cybersecurity model in the entire group, we have a security structure and governance model in place, which is based on various lines of defense. Furthermore, these risks continue to be assessed and controlled through different information security certifications (ISO 27001, BSI).

3.2 Dialogue with the Interest Groups

Interest Groups (IGs) are groups of people who are interested in SALTO WECOSYSTEM's activity, either because it affects them directly or because they are sustainability report users.



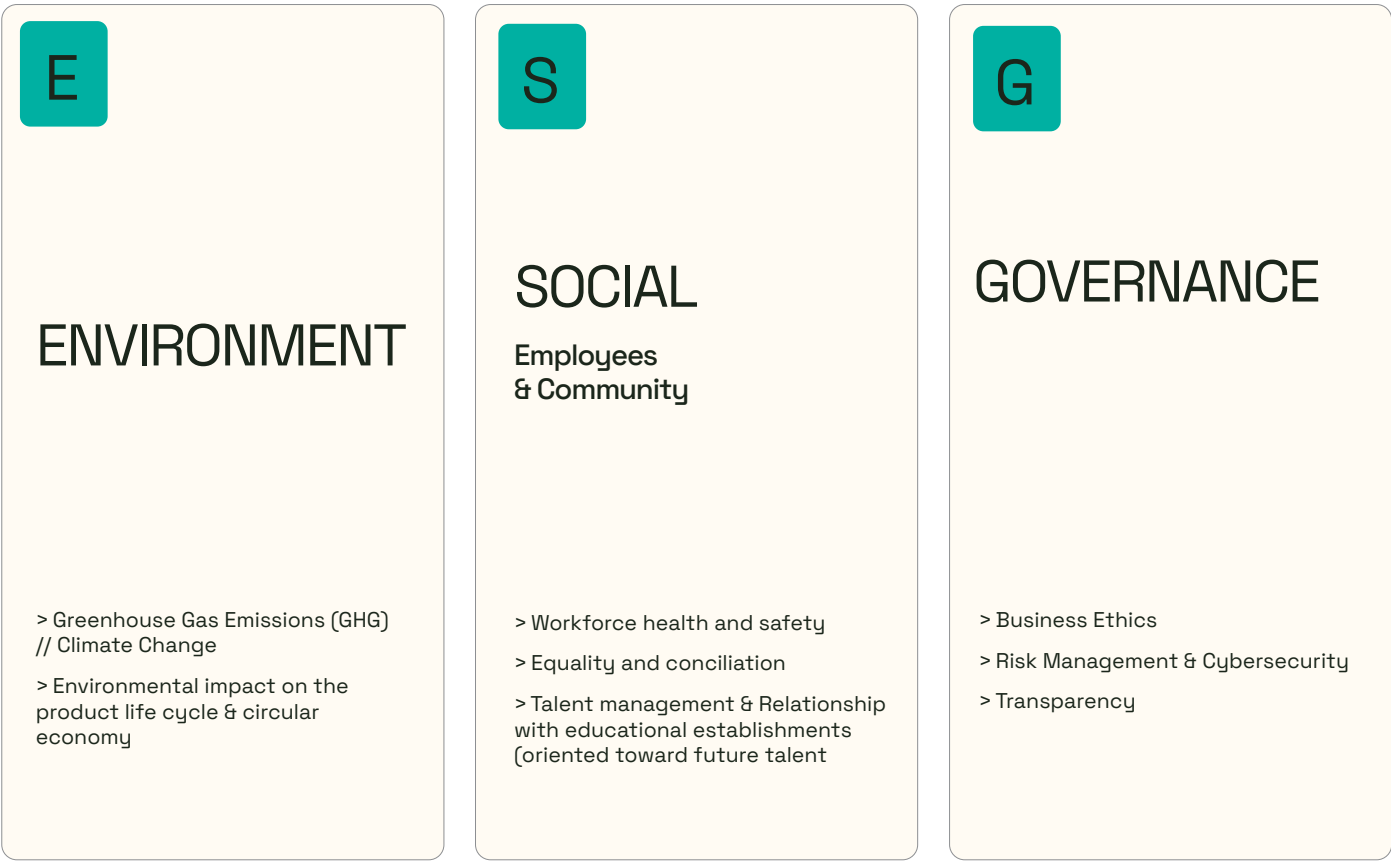
Throughout the year and within the framework of the Group's consolidation process, we worked closely with the Group's People and Corporate Management IGs. An additional field where a great effort has been made is in establishing formal communication systems with the different IGs, tools which improve the level of communication and allow us to find out more about their expectations and needs.

Work is being undertaken to boost the Intranet, improve the corporate website and collect information regarding client and final user satisfaction through the CRM.

3.3 Dual Materiality

During the process of defining the ESG 2030 strategy, a dual materiality analysis was conducted for the Group.

This process analyzed international ESG regulation, the influence of the main sustainability-related IGs, the current performance of the Group's companies and the sectoral ESG benchmarks defined by SASB, S&P and MSCI. As a result, the following material areas were defined for the Group:



Extending the dual materiality analysis to the value chain and further analyzing the impacts, risks and opportunities of the Group's companies is planned for 2025.

3.4 Our commitment to the UN’s Sustainable Development Goals

Our commitment to the 2030 Agenda and its Sustainable Development Goals (SDGs) is centered around those areas in which we actively work, both through the Group’s activity and its support of various social initiatives. Thus, the SDGs to which we contribute the most are as follows:

E

ENVIRONMENT

7

Accessible and non-polluting energy

12

Responsible production and consumption

13

Action for the climate

9

Industry, innovation and infrastructure

S

PEOPLE

8

Decent employment and economic growth

5

Gender equality

3

Health and wellbeing

G

LOCAL COMMUNITY

10

Reduction in inequality

1

End poverty

4

Quality education

11

Sustainable cities and communities

2

Zero hunger

The specific actions carried out for each SDG can be found in Annex 7.2.

Our adhesion to the United Nations Global Compact means we are also committed to the 10 universally accepted Principles, in matters of human rights, work aspects, environment and the fight against corruption.



3.5 Strategy, policy and goals

In 2024, the ESG strategy carried out was aimed at:

1.
Increase client satisfaction, offering innovative solutions and defining a global ESG strategy.
3.
Improve the performance of our products, giving them more functionality and ease of integration into our platforms, and also improving their environmental impact through eco-design and the latest technology.
5.
Improving the focus on the client, using the support of our partners, strengthening the brand image and offering a response that integrates our solutions.

2.
Improve economic efficiency, maintaining the growth of the group and the responsible management of the supply chain.
4.
Improve our position in the market, by being forward-thinking and facilitating our presence in certain sectors and strategic geographical areas.

3. OUR SUSTAINABILITY STRATEGY

This strategy, whose objectives are focused on 2030, will be approved in 2025. The following specific objectives can be highlighted:

- > Achieve Net Zero in 2040, involving the Management in matters related to climate change.
- > Establish sustainable logistics and mobility: reduce the intensity of emissions from logistics and mobility by 30% before 2030.
- > Bolster information safety management systems in the Group companies: ISO 27001 third-party certification for 100% of the companies developing solutions.
- > Lifelong Learning as part of the company culture: all employees at SALTO WECOSYSTEM receive annual training and have basic training in equality.
- > People's well-being: the entire staff has a job-specific risk assessment.
- > Support and encourage the development of sports-related activities as tools for social inclusion: at least 1 project per year in this area at locations with a significant billing level.
- > Promote low-carbon energy consumption: 100% electricity from renewable sources and reduction of GHG emissions of scope 1+2 by more than 30% by 2030.
- > Circular economy: design products with a lower environmental impact along their entire life cycles, and reduce the amount of waste produced.
- > Guarantee sustainability in the supply chain: audit 90% of providers located in high-ESG-risk countries.
- > Integrate the diversity of existing abilities: include at least one person with a disability in locations with more than 50 people.
- > Measure and improve the experience of each employee during his or her life in the Group.

To develop this strategy, we have taken into account the following policies and their corresponding action plans:

ENVIRONMENT

Quality and Environmental Policy

Defined in 2020, we are committed to integrating environmental aspects into our activity, comply with the applicable legislation, protect the environment and prevent contamination, continually improving in all areas.

Climate Change Policy

Established in 2023 and aimed at fighting climate change, it structures a series of actions with the firm and common objective of reducing GHG emissions as much as possible by 2040, achieving climate neutrality and showing greater ambition with regards to the provisions of the Paris Agreement and the European Green Pact. To achieve this, we will transform our business over the next decade, adjusting our operations and getting our main suppliers involved, and integrating a global vision of circular economy, reducing the environmental impact in the life cycle of our products.

SOCIAL

Health and Safety Policy

Defined in 2019, its aim is to improve working conditions for the Group employees by identifying, assessing and minimizing occupational health and safety risks connected to our activities.

Equality plan

The second version was drawn up in 2023 and is valid until 2026. Its main objective is to integrate the principle of equality between women and men, both in its internal organization and management, as well as in its interaction with the environment and the external agents with which it relates. For the first time, it incorporates actions at an international level.

GOVERNANCE

Code of Conduct

Established in 2023, its main objective is the development of values and principles that should govern and guide the day-to-day lives off all those who belong to the Group.

Code of Conduct for Suppliers

Throughout 2024, we worked on the creation of a new Supplier Code of Conduct in order to reinforce and guarantee its alignment with our values, our ethical model and our general principles of transparency and compliance.

Information Security Policy

Valid since 2019, it was developed in order to guarantee adequate protection for the information assets and the products and services the Group provides.

Corporate Policy and Data Protection

Seeks to reinforce the Group's commitment to the protection of the right to privacy and to data protection.

Business Continuity Policy

Its objective is to preserve the continuity of processes and services in the face of disruptive incidents, strengthening the Group's capacity to manage their consequences effectively and guarantee an adequate response that minimizes impact on the business.

3.6 ESG management

Internally, the area in charge of managing ESG-related issues is the ESG and Quality department. This is a transversal area that acts globally and with which other areas collaborate as needed. The person responsible for this area is a member of the Group’s management committee.

3.7 Sustainable supply chain

We understand sustainability as a responsibility shared along the value chain and therefore, we focus on improving not only our performance but also that of the companies we collaborate with.

In 2024, we mainly worked with our critical suppliers through two mechanisms:

> Environmental guidelines and code of conduct

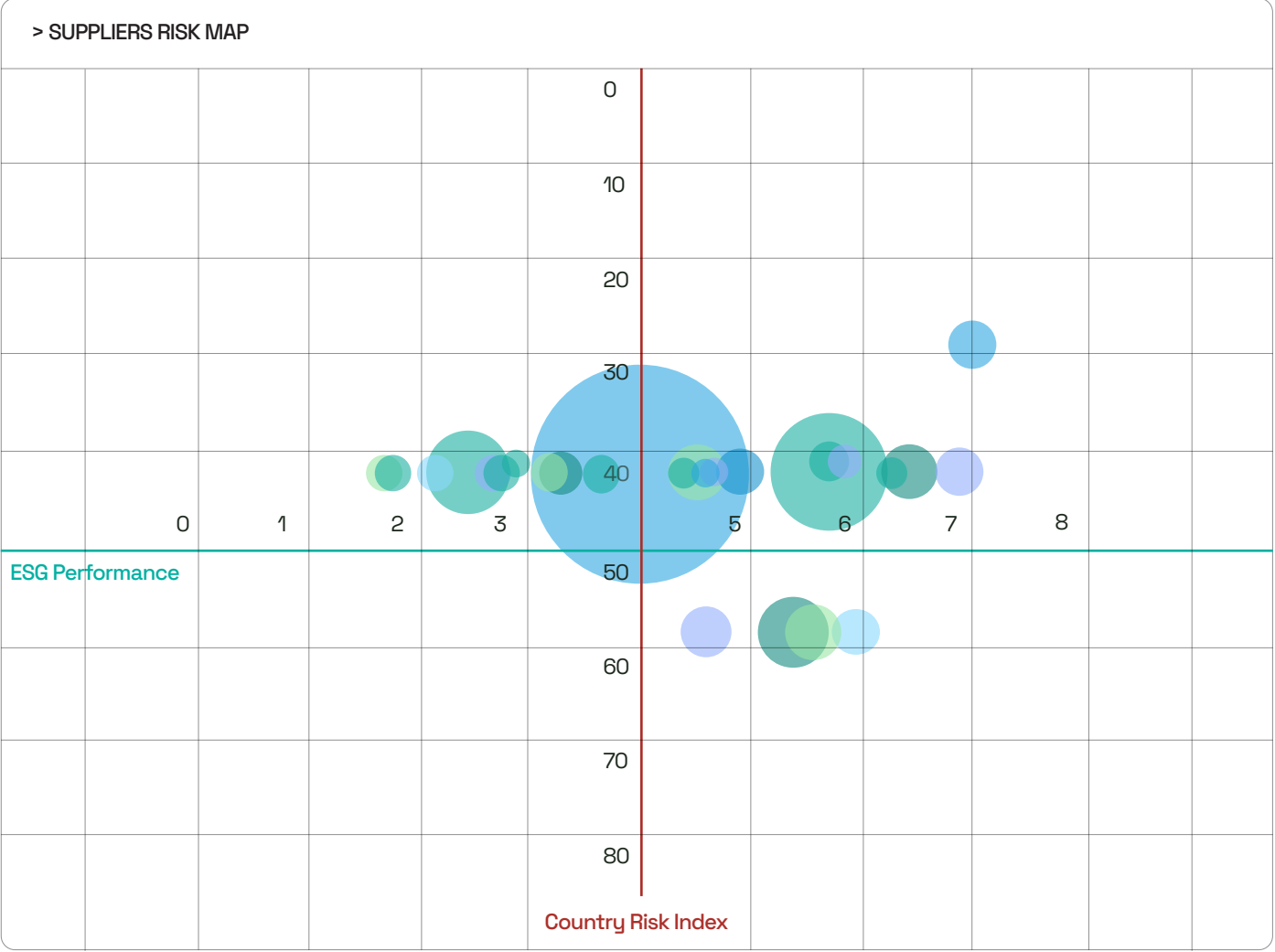
All the companies working for Salto Oiartzun, and that may generate a significant environmental impact or perform activities in our facilities, receive our environmental guidelines and commit to their compliance. In addition, in the case of suppliers from countries with a higher country risk index (combining the Corruption Perceptions Index and the Environmental Performance Index by country), they must commit to complying with our Code of Conduct. We are working on a new Supplier Code of Conduct applicable to a larger number of companies, which will be extended group-wide in 2025-2026.

> ESG risk map

At Salto Oiartzun, we have a methodology based on the combination of different factors (location, sector, management and ESG performance of the company) to assess our suppliers’ risk level.

Currently, critical suppliers accounting for more than 80% of purchases are specifically assessed in terms of ESG, and the country risk is assessed for those accounting for 90% of purchases.

The result can be seen on the following graph, where the diameter of the spheres represents the volume of spending per supply company, and the Y axis is the country risk index, and the X axis, the result from the ESG questionnaire.



The suppliers’ average level of ESG management is 4.32 out of 8.

Once the ESG assessment process of the product suppliers has been consolidated, this will further be extended to other suppliers and to the rest of SALTO WECOSYSTEM.

In the case of Gantner, all our critical suppliers are ISO 9001 and 14001 certified. Based on this production center, we collaborate with them with the aim of reducing GHG emissions, mainly those related to logistics operations. Moreover, all companies are assessed on ESG issues during the supplier selection process and are subsequently reviewed through random audits.

Commitment to local suppliers

Since its beginnings, SALTO WECOSYSTEM seeks to prioritize suppliers that are located in areas close to our plants. The objective of this is twofold: on the one hand, supporting the local economy, and on the other, minimizing GHG emissions due to transportation.

Thus, the percentage of purchases from nearby suppliers has increased over the last two years, and in the case of Gantner, the % of purchases in Europe has risen from 15.8% to 29%:

	% of total purchases - Spain		% of total purchases – Europe	
	2023	2024	2023	2024
GROUP	49.39%	58.9%	90.40%	75.3%
Salto Oiartzun	73.00%	66.4% ¹	90.90%	89.4%
Offices (BUs)	NA	58.9%	73%	85.9%
Gantner Nüziders	NA	NA	15.80%	29%
Vintia	NA	NA	ND	7.7%

Some data are not completely comparable, as in 2023, the calculations were not made in the same way as in 2024.

¹ 40% of purchases from Salto Oiartzun suppliers were from companies in the Basque Country.

3.8 Commitment to the Region

In 2024, the direct economic value generated and distributed by SALTO WECOSYSTEM amounted to €431 million.

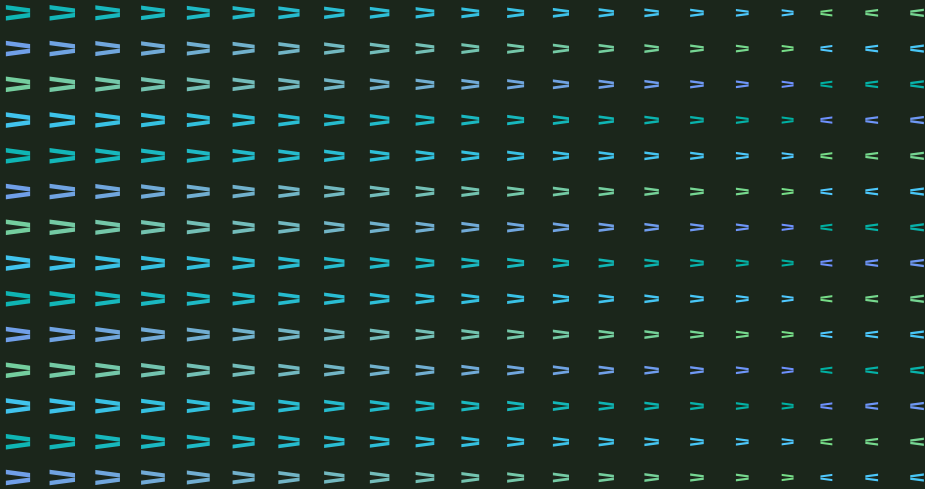
The direct economic value generated and distributed serves to identify where the income generated in the year is directed. In 2024, more than 80% of the total revenue aimed at covering the costs generated by the activity. These expenses include operational costs and the payment of salaries and employee benefits. Operating costs include purchases of raw materials and components, rent payments and contracting services from external companies. Finally, 11.1% was retained for the Group’s future growth.

Furthermore, €351,027.22 were received in subsidies: 24% for Salto Systems in Oiartzun for training, hiring of personnel, sustainability and R&D activities. The rest of the subsidies were awarded to Salto BUs by governments of different countries.

SALTO WECOSYSTEM’s commitment to the local territory is also channeled through other measures tending to support social initiatives in the communities where we are established. We have invested around 1% of our profits through different programs managed mainly by Free2Move in 2024.



4. Environmental Commitment



04. ENVIRONMENTAL COMMITMENT

“We commit to protecting the environment and to undertake our business activities in a responsible and sustainable manner”.

Compliance with this commitment is carried out through three main actions:

- > Integrating respectful behavior toward the environment into our actions.
- > Incorporating criteria to assess our investments and resources in those projects that take into consideration the impact, not only on the value chain but also on our surrounding environment.
- > We have an environmental management system aligned with international standards (ISO 14001:2015) in facilities with a relevant environmental impact. In addition, some business units are integrating into this system or are being certified under other environmental management schemes (the Miljøfyrtårn certification in Norway, and both the Ireland and Nordic offices are in the process of implementing ISO 14001).

4.1 Main significant moments & Milestones 2024

In environmental issues, 2024 can be summarized in the following data:

	2024	Objective
Energy intensity 1	-10.06%	-32.5% kWh/€ by 2030
Renewable electricity 2	74%	100% by 2030
Net emissions	62,811.59 tons eq. CO ₂	0.00 ton eq. CO ₂ by 2040
Intensity of the emissions	-8.76 % kg eq. CO ₂ /sales vol (€) ³	-40% kg eq. CO ₂ /sales vol (€)
Sales with EPDs on the sales total	40% of sales with EPDs	90% of sales with EPDs
% of recycled material in product	approximately 30% ⁴	33% by 2030
% of recycled material in packaging	97%	100% in 2030
Intensity of waste generated	481.67 Kg/M€	<400 Kg/ M€

¹ Includes consumption of electricity, natural gas and district heating. Reference year 2022
² In installations controlled by SALTO WECOSYSTEM
³ We took 2023 as the reference year as the verified footprint is available
⁴ Approximate data assuming the best conditions; the variability of the products and the complexity of their composition means that the calculation of this % has to be taken with caution.

Milestones

During the year 2024, we have carried out several actions to advance environmental sustainability. The most important of these are presented below:

- > Complete measurement² and verification of the group's 2023 carbon footprint. For the first time, we calculated the indirect emissions associated with the entire value chain of our products, which has allowed us to see the importance of these over the total (>95%). This analysis has facilitated decision-making and emphasizes the need to act on the materials consumed, upstream and downstream transportation and staff mobility.

> Low-carbon mobility actions: the installation of additional EV chargers, replacing part of the company cars with electric or hybrid alternatives, incentives for carpooling, promoting cycling and the use of public transportation in some locations and flexible working policies.
- > The use of QR codes to reduce paper consumption.

> We are working on extending our Responsible Purchases Policy to Group level.

> The Aurreratua ("Advanced") Emblem at the Euskadi Agenda 2030 Awards, for good practices linked to the SDGs.

> The Naturklima Award for participating in the Gipuzkoa Voluntary Carbon Fund.

> The Atlas Export Grand Prize awarded by DHL for our international presence, innovation in access control technology and our ESG policies.
- ² Categories ¹, ², ⁴, ⁹, ¹¹ and ¹² of Scope ³, and only for Salto Oiartzun
- 54
4. ENVIRONMENTAL COMMITMENT
- SALTO WECOSYSTEM
- 4.2 Action for the Climate: Climate Change Strategy
- Climate Change Policy
- The Climate Change Policy at SALTO WECOSYSTEM is based on 5 pillars that guide our environmental improvement actions for the coming years:
- 1

Governance for carbon neutrality

To achieve net zero emissions in 2040, a solid governance structure that manages climate change must be established.

2

Low carbon energy consumption

We managed to reduce emissions related to energy consumption by monitoring consumption and environmental conditions, applying energy efficient measures and changing to renewable energy sources in those installations we can control. In this way, the electricity consumed is now 100% renewable in industrial plants.

3

Sustainable logistics and mobility

We work on reducing the impact of the organization's logistics and mobility by promoting low-carbon means of transport, improving logistics and changing habits.

4

Sustainable purchasing

We focus on purchases from local companies as far as possible, and we carry out actions to promote responsible practices among our closest suppliers. The aim is to accelerate this traction, with the commitment and collaboration of the entire value chain.

5

Circular business and products

We are training and raising awareness among our R&D personnel and other areas on circular economy and eco-design, in order to incorporate environmental enhancements in our products. But we want to take a leap in achieving a significant change in our products and business models.
- For each of these pillars, specific objectives and goals and a comprehensive action plan have been established.
- All of this has been integrated into SALTO WECOSYSTEM's ESG Strategy, since this policy constitutes its environmental (E) scope.
- We are committed to reviewing this policy at least every 5 years in order to adapt it to the new contexts.
- 55

Emissions

Our activity does not generate large amounts of atmospheric emissions and we have no rated air pollution sources.

Our main emissions are greenhouse effect gases derived from our activities, which is why we monitor our Carbon Footprint very carefully.

We currently calculate full Scope 1 and 2 emissions, as well as all relevant Scope 3 categories:

Throughout 2024, we verified the organization’s carbon footprint

Category 1 Purchased goods	Category 5 Waste	Category 9 Transportation and distribution
Category 2 Capital goods	Category 6 Business travel	Category 11 Use of products
Category 3 Energy-related activities	Category 7 Employee commuting	Category 12 End-of-life of the sold products
Category 4 Transport of goods and services	Category 8 Leased goods	

under the GHG PROTOCOL reference scheme, by the ENAC-accredited entity European Quality Assurance (EQA). This ensures that the information declared regarding the 2023 carbon footprint is accurate, complete, transparent and free of errors or omissions. As a part of our commitment to the decarbonization of our activities, we have set ourselves the goal of reducing our Scope 1 (direct emissions) and Scope 2 (indirect emissions associated with generating electricity acquired and consumed by the organization) emissions by 33% by 2030.

Below you can see the evolution of our Scope 1 and 2 emissions:

Scope 1 and 2 Emissions	“2023”	2024	Variation
Scope 1 (Tn CO2e)	1,295.83	1,228.67	-5.18%
Scope 2 (Tn CO2e)	200.50	258.56	+ 28.96%
TOTAL Scope 1+2 (Tn CO2e)	1,496.33	1,487.24	-0.61%
TOTAL INTENSITY Scope 1+2 (Tn CO2e /€Mill)	3.56	3.48	-1.99%

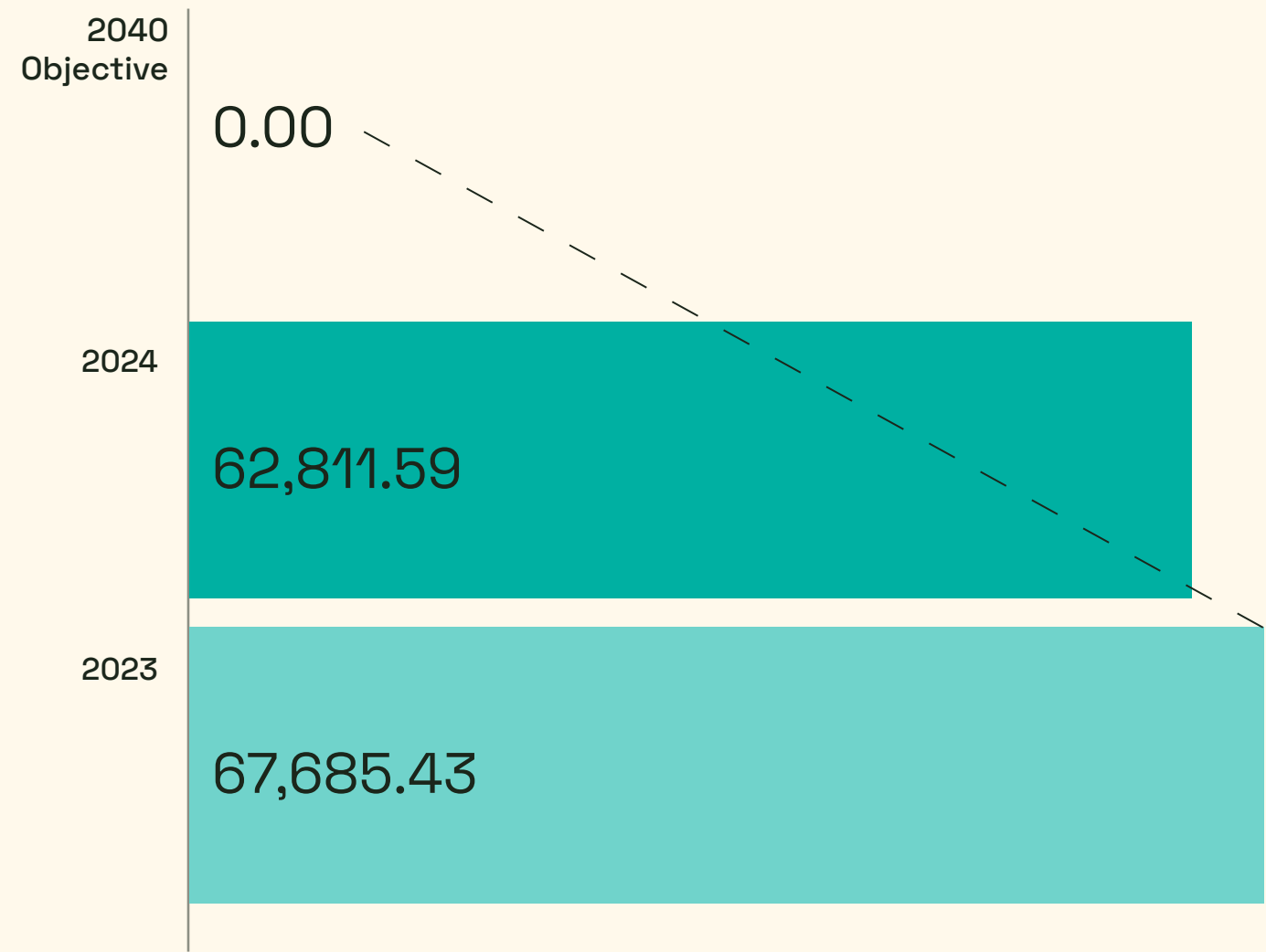
Carbon Footprint verified by EQA

	Emissions Ton CO2e		
Category Scope 3	2023	2024	Variation
Category 1 Purchased goods ¹	52,849.41	46,059.4	-12.85%
Category 2 Capital goods*	2,177.93	1,219.17	-44.02%
Category 3 Energy-related activities	378.47	415.91	+9.89%
Category 4 Transport of goods and services*	2,176.216	2,316.30	+6.44%
Category 5 Waste	5.04	2.68	-46.83%
Category 6 Business travel	1,261.52	1,294.95	+2.65%
Category 7 Employee commuting	789.77	835.68	+5.81%
Category 8 Leased goods	98.12	188.93	+92.55%
Category 9 Transportation and distribution*	4,291	6,885	+60.45%
Category 11 Use of products*	1,477.84	1,440.13	-2.55%
Category 12 End-of-life of the sold products*	683.78	666.33	-2.55%
Scope 3 Absolute Total (Tn CO2e)	66,189.10	61,324.47	-7.35%
Scope 3 Intensity Total (Tn CO2e/€Mill)	157.57	143.54	-8.91

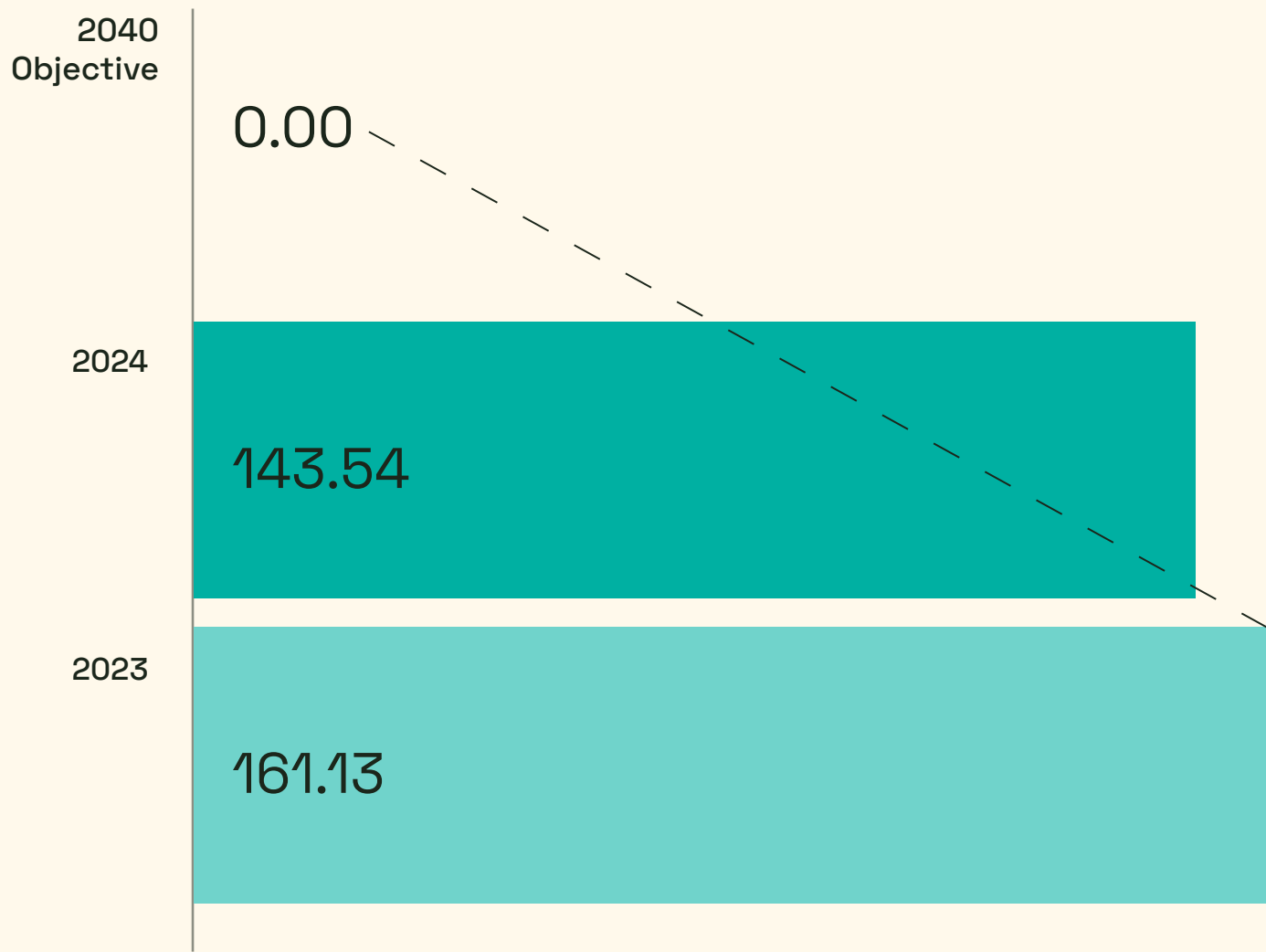
*Calculated for our main production plant in Oiartzun, Spain.

¹ Category 1 of Scope 3 calculated by the expenditure-based method.

Tons eq. CO₂



Emission intensity
(Ton eq. CO₂/€Mill)



With regards to emissions by company, we can find the following:

	2023			2024		
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3
Gantner	410.90	17.73	500.79	417.57	4.73	514.56
Salto	762.89	182.77	65,578.11	666.18	253.83	60,691.35
Vintia	122.03	0	109.75	142.91	0	118.57

As can be seen in the table and charts, the “purchased goods and services” category represents 73% of the total footprint. It is currently calculated using the expenditure-based method, but will be recalculated during 2025 by the actual material consumption method through databases integrated in the LCA calculation program, LCA for Experts. In order to influence those categories we can control most, throughout 2024, we have carried out the following actions:

- > Encouraging sustainable mobility, promoting the use of means of transport with lower emissions.
- > Energy efficiency at the facilities.
- > Improving environmental management in our processes.
- > Seeking models to increase the circularity of our products.

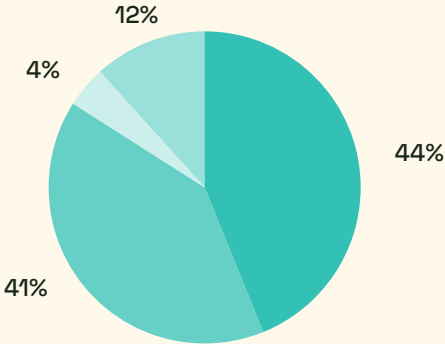
Furthermore, to influence the management of our path towards Net Zero, we differentiate emissions between:

- > Corporate, understood to be those that are not directly linked to the LCA of the product: Scope 1, Scope 2 and categories 3, 5, 6, 7 and 8 of Scope 3.
- > Related to the LCA of the product: Categories 1, 2, 4, 9, 11 and 12 of Scope 3.

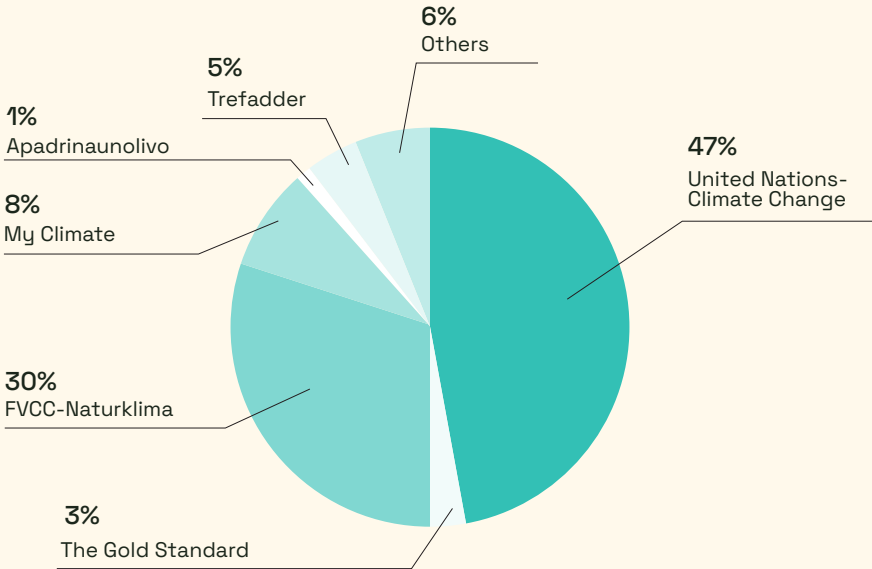
Throughout 2024, 100% of “Corporate” emissions were offset against the 2023 carbon footprint, totaling 4,029.24 tons CO2eq. We remain focused on seeking a significant reduction in emissions related to product LCA before proceeding with offsetting. 63% of companies and BUs took responsibility for offsetting their emissions in projects that are supported by recognized organizations or certificates.

Compensation projects 2024 by continent

- Asia
- Europe
- Africa
- America

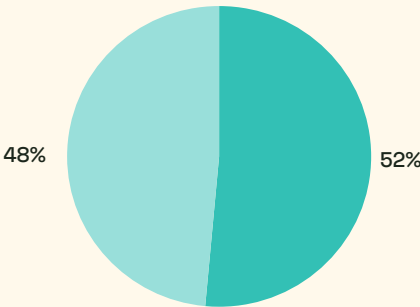


Compensation projects 2024 by platform/certificate



Compensation projects 2024 by type

- Renewable energies, biomass and waste
- Forestry projects and ecosystem restoration



Some of our companies and business units (for example, Digi Rest, Salto Cloudworks or the Salto Melbourne office) selected energy products in 2024 that include the offsetting of part of the emissions generated.

SALTO WECOSYSTEM’s main activity is not considered eligible a priori among the activities of the European Climate Taxonomy.

4.3 Sustainable production

Energy

Progressing in energy efficiency and renewable energy is fundamental to reduce greenhouse gas emissions.

Internal energy consumption has increased by 7.6% compared to 2023, although it is still below the reference year 2022. This figure is partially conditioned to the facilities in which energy consumption is included in the rent, as we have no margin for action. Nevertheless, energy efficiency actions will be maintained in the offices where we have capacity. Energy-efficient (LED-type) lamps will be used and awareness actions will be carried out in relation to a responsible use of lighting and air conditioning.

Although consumption has increased, a growing

percentage of our electricity comes from renewable sources (some self-generated), and new solar panels are scheduled to be installed in Germany.

On the other hand, external energy consumption has been reduced by 4.7% compared to 2023. The effect of measures to promote responsible mobility is beginning to be visible, although a Sustainable Mobility Policy is expected to be defined in the coming year to accelerate improvement in this area.

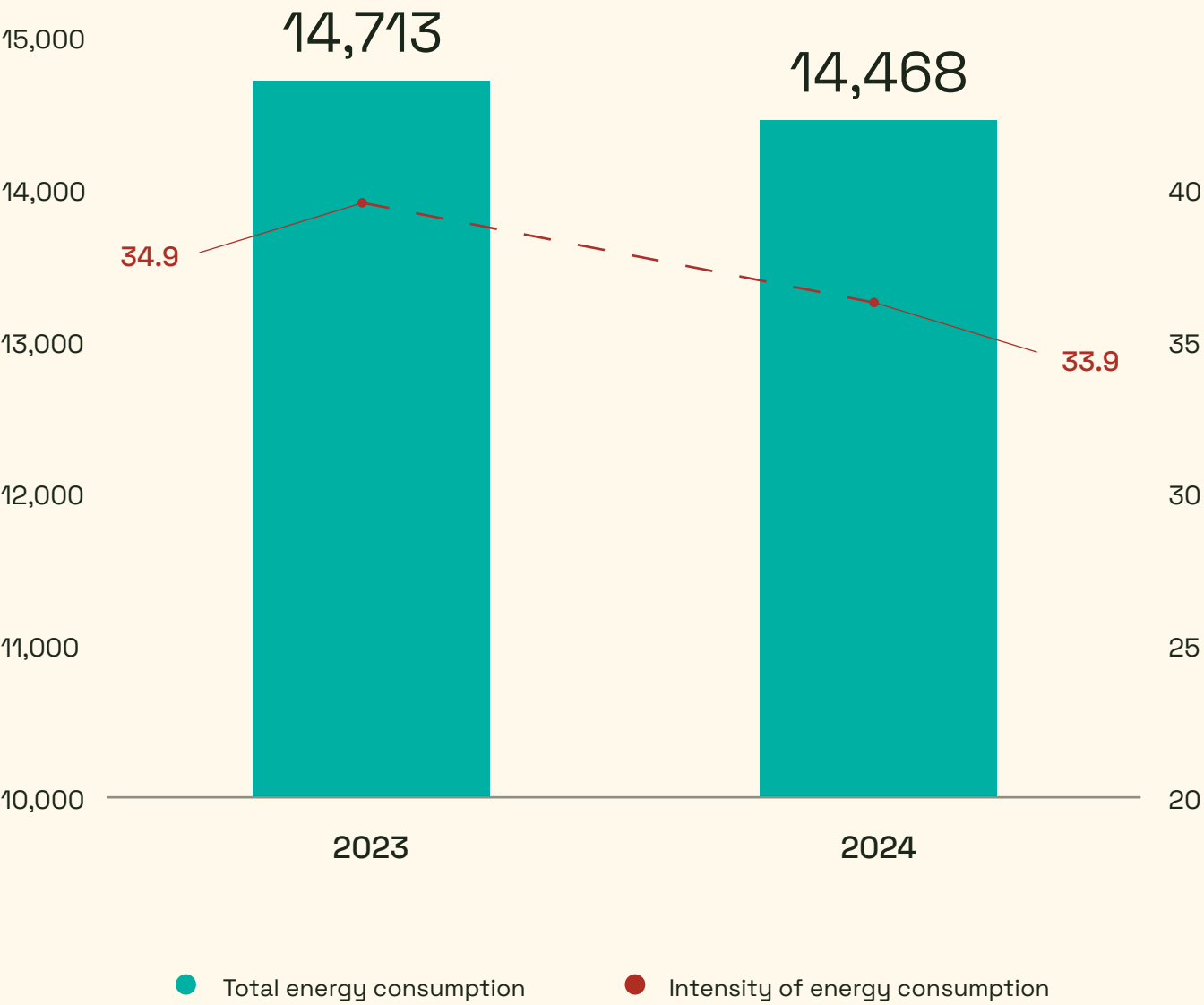
Energy consumption and energy consumption intensity charts are shown as follows:

Gross energy consumption			
MWh	2023 ¹	2024	2024 vs 2023
Internal Energy consumption	3,657.89	3,935.87	7.59%
External energy consumption	11,055.09	10,531.82	-4.73%
Total	14,712.98	14,467.69	-1.66%

Relative energy consumption (Intensity)			
MWh/€	2023 ¹	2024	2024 vs 2023
Internal Energy consumption	8.68	9.21	+6.11%
External energy consumption	26.24	24.65	-6.05%
Total	34.92	33.86	-3.02%

¹ Data corrected to improve data quality.

Intensity (MWh/€)
and gross Energy
consumption (MWh)



Renewable electric energy

We continue to increase our efforts to move toward 100% renewable energy in the Group and, in 2024, three locations switched to energy products with guaranteed origin. Our two main plants with industrial activity (Nüziders and Oiartzun), as well as several offices in Germany, Australia, the Netherlands, Switzerland, Ireland, Italy, Canada and Finland contribute to 74% of purchased energy or energy directly generated by Salto being of renewable origin.

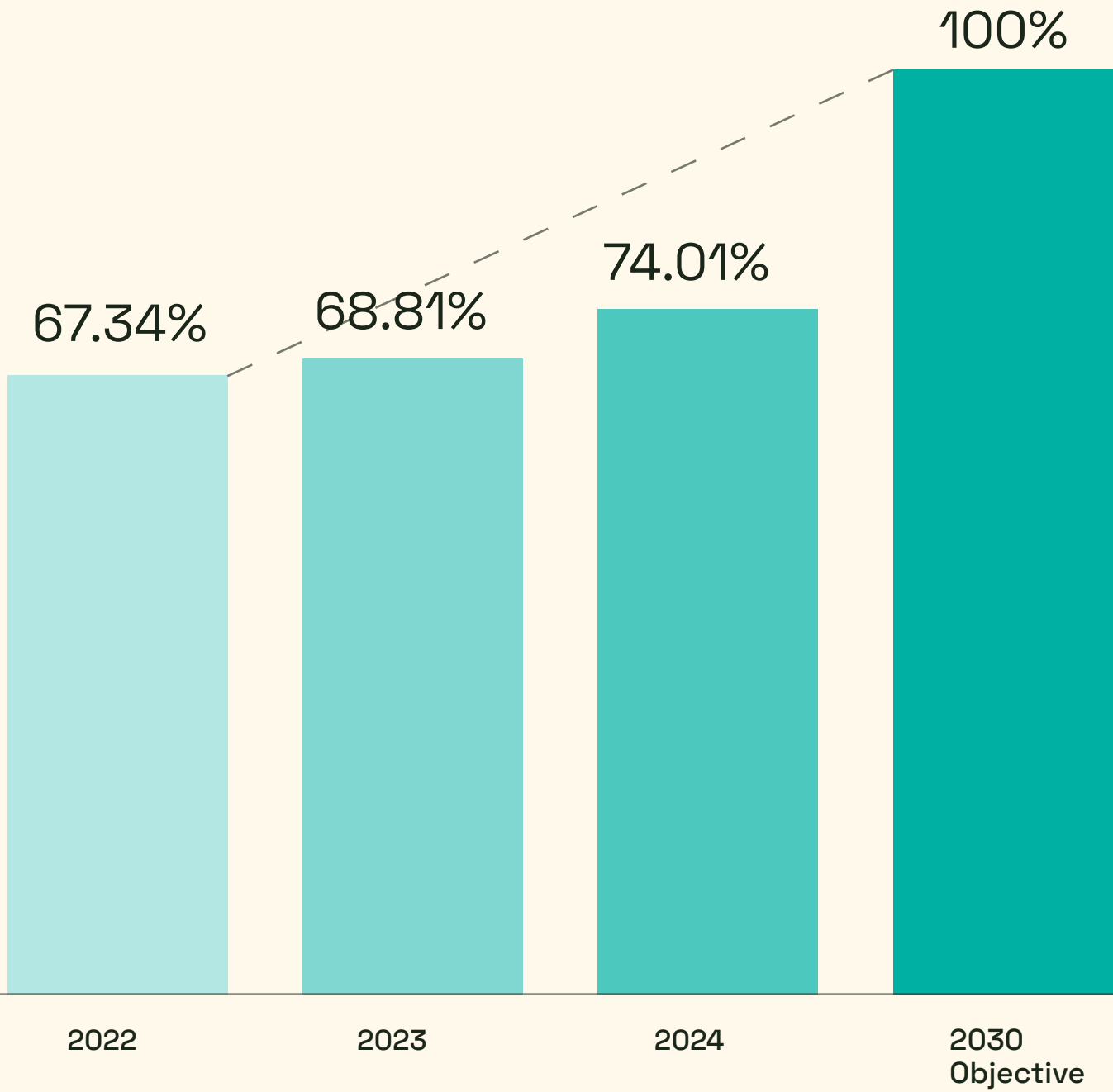
The percentage of electric energy from renewable sources is as follows:

	2023	2024	2024 vs 2023
SALTO WECOSYSTEM	68.81% ¹	74.01% ¹	+7.6 %
	59.46% ²	58.02% ²	2.4%
Salto	69.27% ¹	70.08% ¹	+1.21%
	62.55% ²	60.46% ²	-3.3%
Gantner	66.12% ¹	82.27% ¹	+24.4%
	56.25% ²	69.62% ²	+13.8%
Vintia	0%	0%	-

¹ Includes facilities with controlled electricity purchased by SALTO WECOSYSTEM (Scope 2 and self-generated).
² Includes both the facilities controlled by SALTO WECOSYSTEM and those that are not (leased offices, with no control over consumption and sources of electricity).

Electricity from renewable origin at SALTO WECOSYSTEM

The energy consumption of the Vintia facilities is included in the lease and we do not have direct control on consumption and the energy sources used.



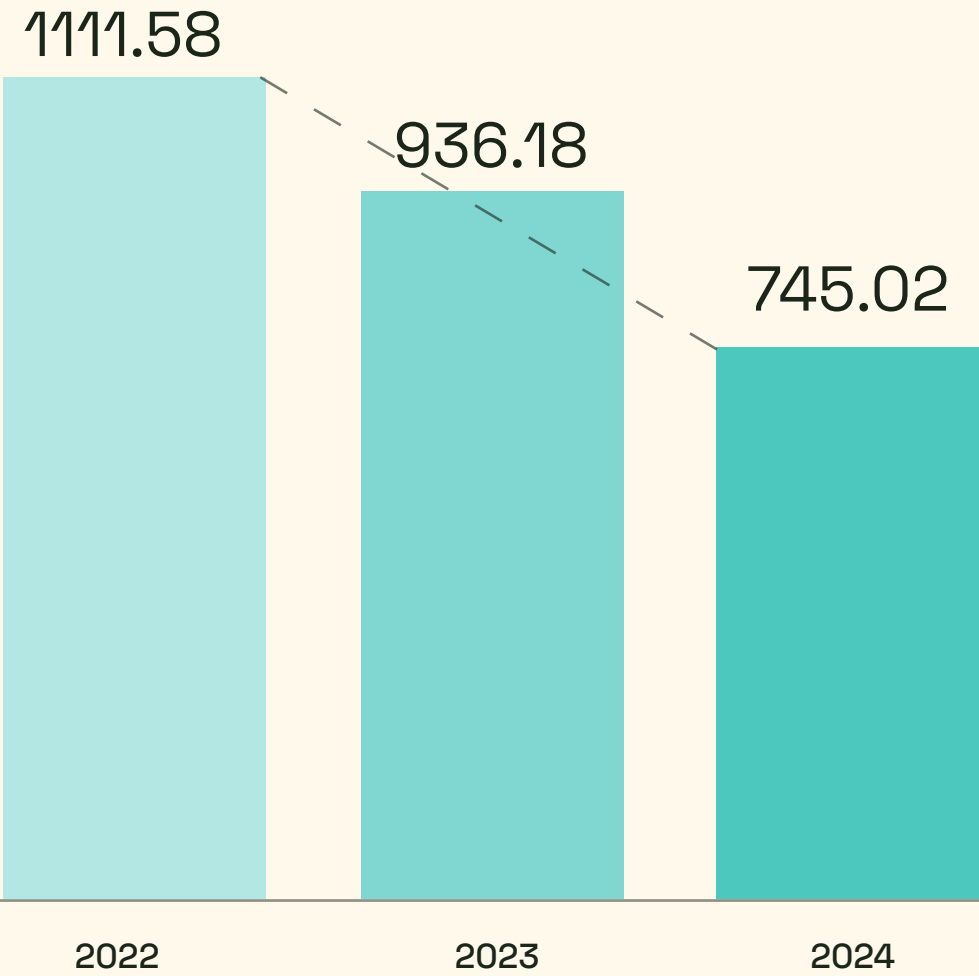
Natural gas

The total natural gas consumption for heating and hot water at the facilities was 745.02 MWh in 2024, 20.4% less than in the previous year. The main difference is due to the fact that Vintia’s main facilities no longer use natural gas.

MWh	2022	2023	2024
SALTO WECOSYSTEM	1,111.58	936.18	745.02
Salto	512.87	430.98	540.22
Gantner	348.33	252.52	204.80
Vintia	250.38	252.69	0.00

Consumption of natural gas (MWh)

The evolution of natural gas consumption to large extent outside falls outside of our control as 32% (42% until this year) of consumption is produced in leased facilities in shared buildings, and we have no control on the general consumption in these buildings.



Environmental and contamination management

As a company committed to the sustainability and quality of our products, our main production centers have an environmental management system certified to ISO 14001:2015. Furthermore, some business units are being integrated into this system (Ireland is expected to be certified in the first quarter of 2025 and offices in Nordic countries in 2026). Norway, on the other hand, has the Miljøfyrtårn environmental management certification. Thanks to management systems, we carefully monitor the environmental aspects and legislation, as well as anticipate potential undesired impacts.

We create and maintain a culture of environmental protection through awareness-raising actions and regular communication of good practices in environmental management to business units.

Since 2023, we have a climate change policy in place that guides our environmental improvement actions until 2030 and is applied globally. In addition, we assess the environmental management of our supply chain in appropriate sites.

Finally, we promote awareness among the people at SALTO WECOSYSTEM through awareness-raising and participation initiatives, strengthening the culture of sustainable development of our activities. During 2024, among others, we launched the following campaigns:

- > Environment Day, cleaning up the area, planting trees, etc.
- > European Mobility Week, with incentives for carpooling and bicycle and public transport use, among others; challenges to encourage sustainable mobility among the staff, etc.
- > International Day of Climate Action, with information on the challenges and actions taken to date.

We also have initiatives throughout the year, aimed to raising awareness and co-responsibility among our entire team, regardless of the location of these individuals.



Management of miscellaneous consumption

Our main facilities have control systems for some consumption that help not only to continuously monitor them, but also to be able to manage them, giving a more immediate response and improving the performance of our operations.

1. Raw materials and other materials

Our main consumption of materials comes from the product and its packaging.

The first case poses a major challenge, because the high standards of safety, functionality and aesthetics of our products make it difficult to achieve a reduction in this sense. However, our work begins at the design stage, attempting to cut down on the use of virgin materials in our products, and increase the variability of the materials incorporated. During 2024, in Oiartzun, 1,894 tons were consumed in components (mainly parts composed of metal, plastics and electronic components), which represents a reduction of 6.25% compared to 2023.

We are working towards circularity in several ways: extending product life by incorporating eco-design criteria (reuse, reparability, etc.), and through the development of servitization models.

Along the same lines, we continue to make an effort to optimize packaging by reducing and reusing materials and seeking lower-impact alternatives. Some actions of interest are:

- > 100% of the cardboard and paper used is of recycled origin or from sustainable forest management, as are the plastic pallets (which have been gradually replaced by recycled wood). All in all, 98% of our packaging comes from recycled materials.
- > The packaging that arrives with our purchases is reused in order to cut down on the consumption of natural resources: the wooden pallets that arrive with our purchases are conditioned so as to be able to reintroduce them into the market, and we use the (previously conditioned) cardboard boxes as filling material to replace bubble wrap.
- > Tests are underway to explore replacing shrink wrap with a version containing recycled material.
- > In several product families, printed installation guides have been replaced by QR codes, which means a significant reduction in paper while allowing us to always keep them up to date.

With all these measures, we have reduced the total consumption of materials by 7.81% compared to 2023 (9.08% in terms of intensity).

After several years reducing packaging materials, we are currently focusing on decreasing their impact by using materials with a lower environmental footprint. Nevertheless, we continue to work on reducing consumption without compromising product quality.

	Consumption of materials (Ton)			
	2023	2024	Variation (Tn)	Variation (Tn/€Mill)
Consumption of components (Raw materials) ¹	1,894	1,776	-6.25%	-7.54%
Consumption of office supplies	7	8	8.00%	6.51%
Consumption of packaging materials	451	385	-14.61%	-15.79%
Total	2,352	2,168	-7.81%	-9.08%

¹ Salto Products (Components and circuits).

2. Natural resources

Water

Currently, water consumption is mainly related to human use (sanitary and drinking) since none of the processes present in SALTO WECOSYSTEM plants require the use of this resource (except for some laboratory tests that require minimal consumption).

Since 2023, at the Oiartzun plant we have a system for real-time online monitoring that allows us to act quickly in the event of possible incidents.

In total, SALTO WECOSYSTEM's consumption was 5,112.03 m³, 11.32% lower than the previous year. The following table shows the result of consumption broken down by company.

Although water consumption or waste are not material (relevant) aspects in carrying out our direct activity, we are aware of their importance and we are working along two lines:

- > Monitoring consumption in facilities with manufacturing processes and a larger number of people.
- > Raising awareness and communicating good practices to all SALTO WECOSYSTEM employees.

	2023				2024			
	Salto	Gantner	Vintia	Total	Salto	Gantner	Vintia	Total
Municipal water consumption (m³)	4,233.4	1,155.8	376	5,765.2	3,272.4	1,381.7	457.9	5,112
Sanitary waste (m³)	4,233.4	1,155.8	376	5,765.2	3,272.4	1,381.7	457.92	5,112
Consumption per person (m³)	-	-	-	3.98	-	-	-	2.96

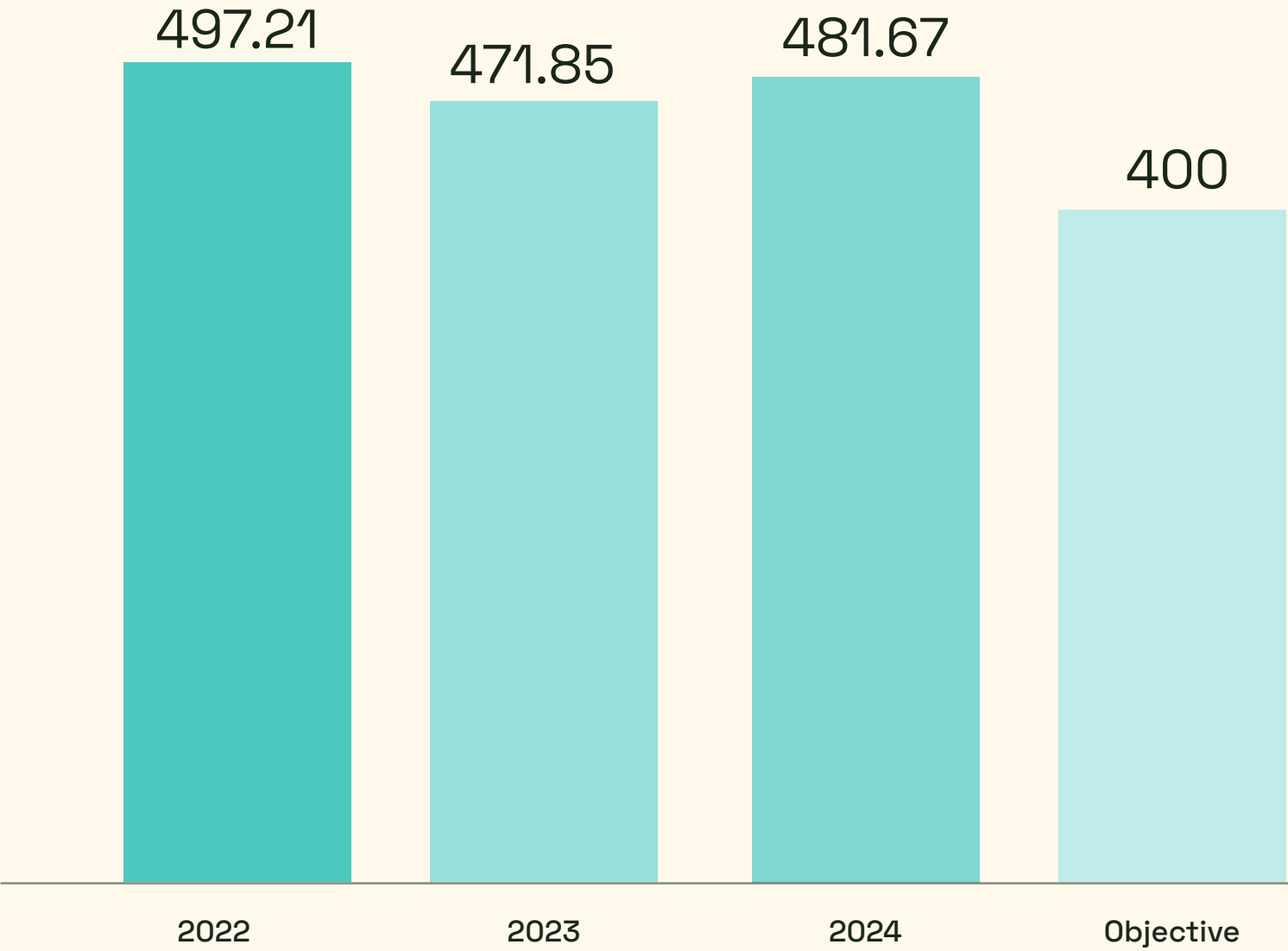
Waste management

In 2024, the Group generated 205,801 kg of total waste in its activities, 3 % more than the previous year. However, the data are not comparable as new facilities have been added.

	2022			2023			2024		
	Salto	Gantner	Vintia	Salto	Gantner	Vintia	Salto	Gantner	Vintia
Hazardous waste (kg)	3,623	7,863	376	1,659	9,450	6	2,306	4,216	4
SALTOWECOSYSTEM Total	11,833			11,115			6,526		
Non-hazardous waste (Kg)	120,669	49,151	10,913	139,534	37,879	9,496	140,243	49,678	9,354
SALTOWECOSYSTEM Total	11,833			186,909			199,275		
Total waste (Kg)	124,292	57,014	11,260	141,193	47,329	9,502	142,549	53,894	9,358
SALTOWECOSYSTEM Total	192,566			198,024			205,801		

In terms of **intensity**, 481.67 Kg/€Mill were generated, representing an increase of 1.7% compared to 2023 but 5.1% less than 2022.

Intensity of waste
(Kg/€Mill)





> Hazardous waste

Our facilities generate a very small amount of hazardous waste, the number of which has also decreased dramatically over 2024, going from an intensity of 28.97 Kg/M€ to 15.27 Kg/M€. This is due to less discarding of batteries.

> Non-hazardous waste

More than 95% of the waste generated is non-hazardous, mainly discarded packaging of components received by suppliers. During 2024, the intensity of non-hazardous waste increased by 5%, returning to the value obtained in 2022 (466.4 Kg/M€). As the Group continues to grow, it is difficult to compare absolute quantities.

On the other hand, the non-hazardous waste data for 2024 is not directly comparable to previous years, as the quality of the data has improved. For this reason, this indicator will continue to be monitored.

Biodiversity

SALTO WECOSYSTEM’s direct operations do not have a major impact on biodiversity, and we have no facilities with external impacts on protected areas or areas of special interest.

However, each year we collaborate with ecosystem restoration projects that have a positive impact on biodiversity. In 2024, we collaborated in the following projects:



> Reforestation and afforestation of native species in

- > Dubai
- > Panama
- > Spain
- > Norway
- > other places in Europe

> Restoration of eco-systems beyond reforestation

- > Naturalization of moorlands in Switzerland.
- > Creation of micro-wetlands and urban climate refuges in Spain.

4.4 Sustainable product

In line with our environmental commitment, we seek to integrate sustainability criteria in the development of our projects. We are backing circularity and eco-design, prioritizing our investments and resources in projects that work to reduce their impact on the environment.

The main materials that make up Salto and Gantner parts are metal, plastic and electronic components, with great variability within each type of material with regards to size, components and characteristics.

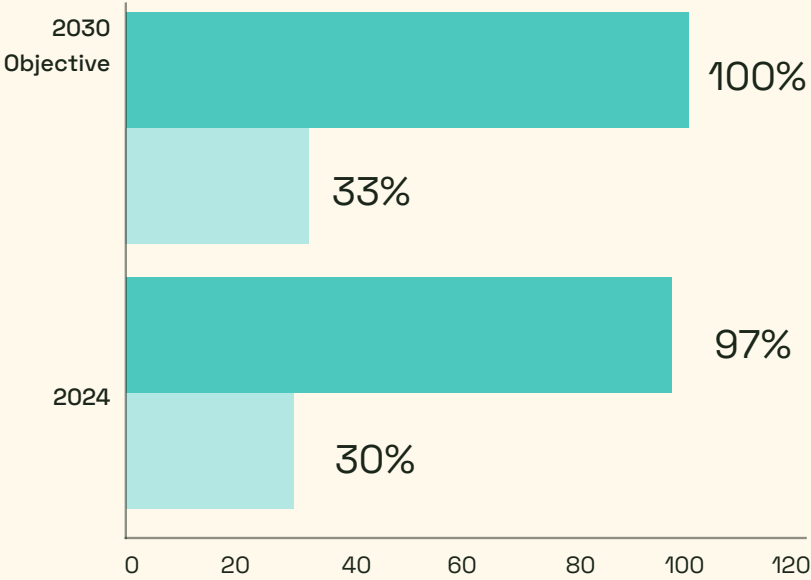
For certification reasons, it is currently not possible to use recycled plastic in our components. However, this criterion is taken into account when purchasing raw materials, whenever applicable. Work is underway to incorporate more sustainable materials (bio-based, with a higher percentage of recycled origin or lower impact).

The percentage of recycled materials varies according to product type. We have certificates and declarations from our suppliers, which accredit the percentage of recycled products in some of our components.

Based on a calculation of the amount of recycling in our total consumables during 2024, we have been able to calculate that, on average, **42% of the materials used are of recycled origin**, taking into account both the product and its packaging.

Percentage of materials of recycled origin used

-  % of recycled material in packaging
-  % of recycled material in product



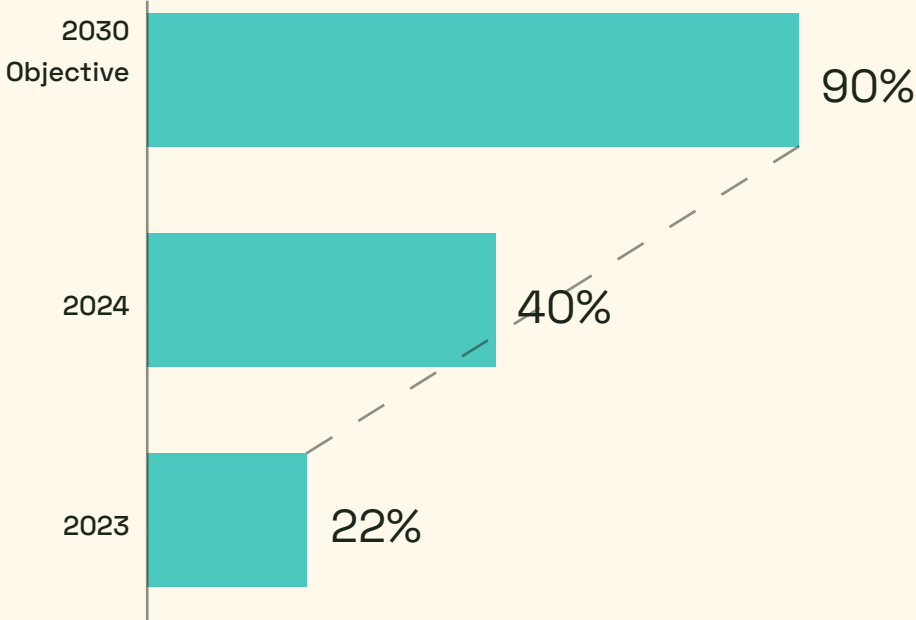
Product certifications (DAP or EPD)

Currently, 3 of the group’s most relevant product families have a verified EPD, representing 40% of sales in 2024. This supposes an increase of 45% compared to 2023, due to a greater number of product families having this type of certification.

It is expected that, by 2025, another 3 product families will have a published EPD, in addition to starting this process with Gantner products.

Thus, our goal for 2030 is that 90% of sales have a verified EPD.

Sales with verified EPD



Circular economy

In order to improve its environmental impact, when a new product is launched, several parameters are re-viewed and improvements are implemented to save energy, reduce component weight and volume and reduce the use of non-recycled plastic. In doing so, we seek to ensure that new launches are more environmen-tally friendly.

In the case of Gantner, we received the Red Dot Design Award for undertaking this analysis when designing a new product.

At Salto Oiartzun, as part of the design process for new products or relevant modifications, an Environmental Design Analysis is carried out that compares the desig-ns with a reference model and assesses characteristics related to materials, manufacturing process, packaging, energy consumption and durability and impacts at end-of-life. The aim is to achieve designs that have a lower impact than the reference model.

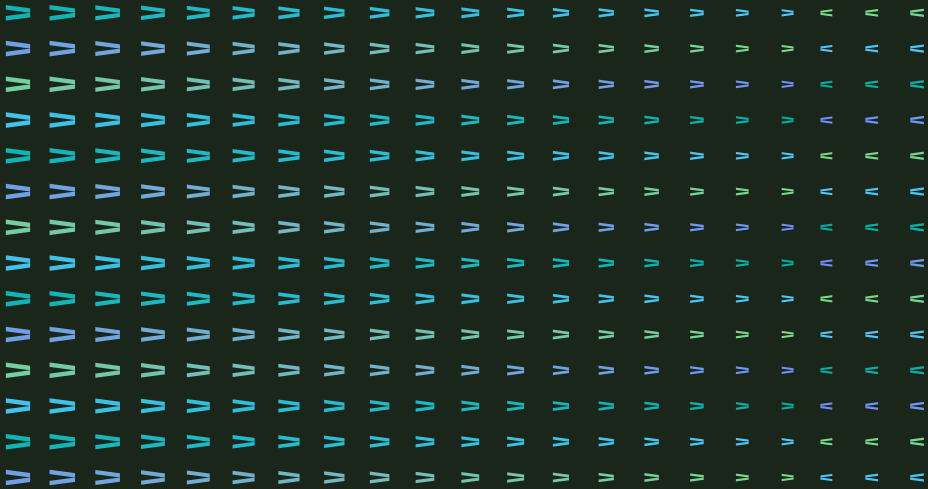
Among the actions undertaken by the BUs that are worth highlighting, in Australia, for example, they have joined the B-Cycle Battery Stewardship initiative, which means that their partners and customers can return product batteries to different recycling centers inten-ded for this type of component, for adequate manage-ment.

At the same time, we are working towards servitization as a line of business, with the aim of extending the ser-vice life of our products, reducing waste and optimizing materials.





5. Social commitment



5. SOCIAL COMMITMENT

At SALTO WECOSYSTEM,
the future is a challenge,
but it also inspires us.

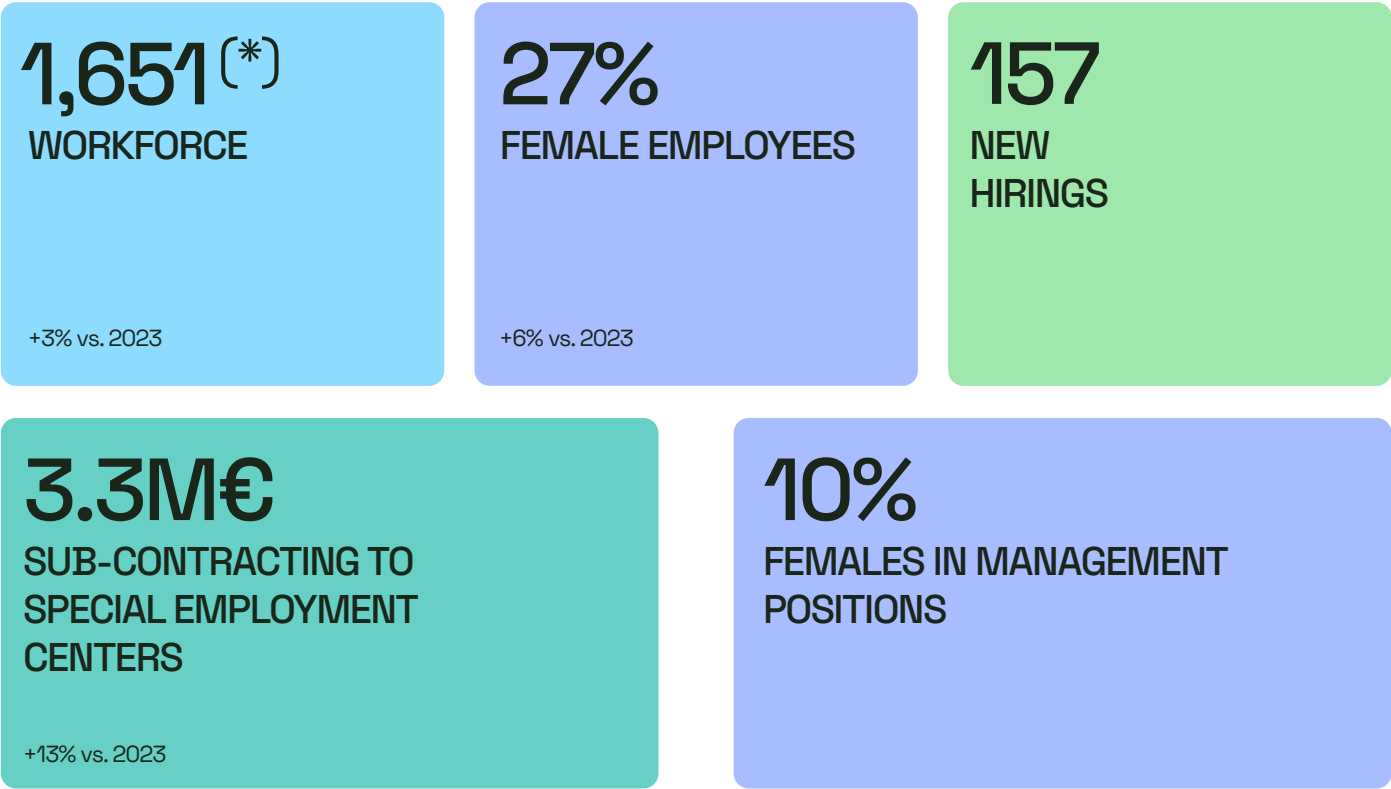
We look to improve the quality and the conditions of the lives of the people and communities around us, which is why we collaborate with organizations all over the world to contribute to improving people’s living conditions.



It is our way of supporting sustainable and equal development which guarantees opportunity equality and helps to build a better world.

So, while we design intelligent access control solutions that continuously improve and evolve, we also work to motivate people, improve their living conditions and build a better world. To achieve these goals, we participate in various social initiatives and are involved in sports programs in support of numerous communities in various countries and regions around the world.

5.1 Main significant moments & Milestones 2024



Important milestones in 2024

- > The creation of a commission for the drawing up of a new protocol against sexual harassment, gender-based harassment, workplace harassment and other discriminatory harassment.
- > The signing of the Company Agreement 2024-2027 in Salto Oiartzun.
- > A reduction in the number of workplace accidents in the group by 28%
- > Gantner received the Family Friendly Company award.

A 13% increase in sub-contracting to Special Employment Centers, providing employment to people with disabilities in Salto Oiartzun, and the direct hiring of 2 individuals with disabilities.

(*) 1,747 people in SALTO WECOSYSTEM as of December 31, 1,651 in Full Time Equivalent (FTE), the latter figure being used as a reference.

5.2 SALTO WECOSYSTEM team

We continue to grow, and our team grows with us. Aware of how important our people are to the Group, our work environment is respectful, gender-equal, diverse and inclusive. We strive to be an attractive company for our employees, offering them benefits, services and care, to contribute to improve their personal and professional standard of living.

Template

The Group is composed of **1,747 people of over 30 different nationalities, 95% of whom have a permanent contract.** They are distributed as follows:

The age distribution of the workforce is as follows:

	WOMEN	MEN	Total
Management	1	9	10
Middle Management (level 1)	5	54	59
Middle Management (level 2)	45	135	180
Technical	133	635	768
Administration – Commercial	211	359	570
Direct Labor (DL)	80	80	160
Total	475	1,272	1,747

Under 30 years old	16%
30-51 years of age	66%
Over 51 years of age	18%

We closed 2024 with 1,651 FTEs, 48 more than in 2023. This increase is due both to new hires within the Group and to the merger of Michael Consulting into Vintia. Of the new hires, 27% were women.

Social dialogue

Social dialogue is a fundamental pillar in our management of labor relations, ensuring a working environment based on transparency, participation and respect for workers’ rights. Thus, 100% of the staff is covered by the corresponding agreements, which demonstrates our commitment to collective bargaining as a mechanism to ensure fair and equitable working conditions, promoting open and collaborative communication with trade unions and employee representatives.

In 2024, Salto Oiartzun signed the Company Agreement, which will be valid for the 2024-2027 period.

Worker health and well-being

Given the importance of people to the Group, it is essential that the workplace is safe, protects health, and promotes personal well-being. For years, all our actions in this area have aimed to provide a working environment that meets these requirements. With the same objective, we are committed to providing training, information, and supervision to SALTO WECOSYSTEM employees.

With prevention being part of our culture as a Group, at Salto Oiartzun we have an Occupational Risk and Safety and Hygiene Plan, while over the whole Group, preventive measures have been implemented in 65% of the offices for which we have data.



Main prevention initiatives (2024)

Type of measure	Number of offices
Deployment of preventive measures	26
Training on the prevention of workplace risks	17
Detailed risk assessments	14
Workplace health and safety committees	9
Mandatory medical check-ups	13
Noise and stress prevention	4

With regards to training in prevention, 496 hours were provided at Salto Oiartzun, while 751 hours were provided in the rest of the companies.

In 2024, a psycho-social risk assessment was carried out at Salto Oiartzun.

As a novelty, in 2024, we analyzed 2 risk assessments, incorporating a gender perspective with the aim of measuring the degree of influence of this variable in these studies.

Some of the companies in the Group have developed additional initiatives to improve the safety and **well-being of Salto employees**.

Salto Germany offers medical check-ups for employees over the age of 50, while Salto Mexico has established a first aid brigade. Other companies in the Group conduct ergonomic workplace assessments, provide mental health support (*Employee Assistance Programs - EAP*) and carry out workplace safety audits together with risk assessments.

At Salto Oiartzun, we have introduced several initiatives to promote health and well-being. For physical health, we provide a preventive physiotherapy service for warehouse and assembly staff, along with the **Salto Wellness** program, which offers voluntary physical activities outside working hours at our own facilities to encourage participation.

With regards to the promotion of sports, we support running and cycling teams, offering financing for their participation in races and providing sportswear featuring corporate identifications.

Throughout 2024, 31 workplace **accidents** were registered at a group level, none of which were serious. The total **absenteeism** rate for the group is 1.8%.

We believe that **well-being** is closely linked to the working environment, for which flexible working hours and work-life balance measures are essential to improve the quality of life of our team.

At **Salto Oiartzun**, we have two fundamental reference documents: the Flexible Working Guide and the Coexistence Guide. The first outlines all the flexibility measures available to staff. Depending on the role and each person’s needs, one or several of these measures can be agreed upon, such as teleworking, flexible hours, or vacation choices. It also specifies how additional efforts required by work needs, or long business trips, are compensated. The second explains everything employees need to know that is not related to the technical responsibilities of the role: internal regulations, expense management, customs, celebrations, etc.

We have adapted our work schedules to make them more flexible, extending the start time window from 7:30 a.m. to 9:00 a.m. This allows employees to finish from 4:15 p.m. Monday to Thursday, and from 2:30 p.m. on Fridays (for indirect roles). In addition, we offer the option of special schedules and exceptional remote work arrangements during periods of dependent care. In 2024, we adapted the working hours of 10 employees to meet these needs. At Salto Oiartzun’s new *2024-2027 Company Agreement*, we have incorporated an annual pool of hours so that each staff member can tend to unavoidable personal needs during working hours. For the assembly area, we have extended the rest hours and implemented active breaks in working time in three of the four established breaks.

It is worth noting that **Gantner** has once again received the *Family-Friendly Company* award from the state of Vorarlberg, Austria. This recognition is awarded for implementing measures such as flexible working hours, support during parental leave and provisions for family care.

In parallel, **Vintia** was awarded the prestigious “Great Place to Work” certificate. This recognition underscores the positive work culture and the dedication of the people who make up Vintia, contributing every day to an inspiring and supportive environment. It also emphasizes Vintia’s unique position as a company that not only serves its customers but also invests deeply in the development and success of its workforce through a range of innovative initiatives.

With regards to **childcare leave**, all our employees are entitled to request it and we have granted 100% of the requests received. During 2024, a total of 67 people throughout the Group have taken a leave of absence, distributed equally between 51% at Oiartzun and 49% in the rest of the world.

Equality, diversity and disability

One of the Group’s commitments in this area is to guarantee that no worker or job applicant is unfairly discriminated against for any reason.

On an internal level, there were various initiatives carried out over the year. The following are worthy of note:

- > The sponsorship for the second consecutive year of the Emakumeak Zientzian Program
- > The creation of a commission to establish a new protocol against sexual harassment, gender-based harassment, workplace harassment and other discriminatory harassment or violence in the workplace.
- > The publication of a new edition of the Inclusive Language Guide at Salto Oiartzun.
- > The signing of the seven principles of the United Nation’s WEPs (Women’s Empowerment Principles).
- > The launch at Gantner India of an initiative to introduce girls between the ages of 8 and 11 to the IT and software development sector, with the aim of awakening a passion for technology in the next generation of leaders.



Equality plan

On an internal level, there were various initiatives carried out over the year. The following are worthy of note:

Axis	Objectives
Equality strategy and management	Promote and communicate equality management
	Persuade people around us to favor of equality
	Participate and collaborate online for equality
Training, awareness and communication	Train and raise awareness on the matter of equality
	Communicate in an equal manner
People management and equal co-responsibility	Promote and transmit equal values with regards to working conditions and opportunities.
	Guarantee equal treatment and opportunities in the process of accessing the company.
	Guarantee an equal promotion system without gender bias.
	Ensure a retribution system that guarantees equality.
Prevention and occupational health with a gender perspective	Promote co-responsible conciliation.
	Incorporate the gender perspective in prevention and health surveillance.
	Update and disseminate our guidelines against sexual and gender-based harassment.

In addition, a monitoring commission is in place to ensure compliance with the agreed measures, plan initiatives, carry out assessments, make adjustments or improvements to the plan, etc.

At SALTO WECOSYSTEM, we are aware that our sector has historically had low female representation. This is why we take part and collaborate in initiatives that seek to promote and facilitate access of women and girls to the field of technical sciences.

Examples of this include being, for the second time, the main sponsors of the Emakumeak Zientzian Program, which aims to highlight the work of women in science and encourage girls and adolescents to pursue scientific careers, as well as the Group’s participation in the International Day for the Elimination of Violence against Women movement.

The percentage of women on the workforce has increased by 21% compared to 2023, and female representation in management stands at 20.9%, and on the Board of Directors, at 10%.

The ratio of salary differences, calculated as the average of salaries by job category and gender is as follows:

	2022	2023	2024
Management	1.8	1.7	1.7
Middle Management (level 1)	-	1.61	1.27
Middle Management (level 2)	1.41	1.25	1.4
Technical	1.17	1.17	1.06
Administration – Commercial	1.48	1.36	1.45
Direct Labor (DL)	0.99	1.03	1.04
Global	--	1.37	1.34

Salary equity for the Group as a whole is 1:6.5, calculated as the average of the 10% highest salaries in the Group versus the average of the 10% lowest salaries. The disparity of salaries in the various countries (and continents) in which the Group operates justifies the ratio obtained. The increase over the previous year is negligible.

Individuals with disabilities

The commitment of the Group to disability is centered on subcontracting from Special Employment Centers. The special centers are facilities that provide work for people with some type of disability.

In 2024, at Salto Oiartzun, 152 people were hired through two special employment centers, of which 47% were female. The volume of sub-contracting represented 3.3 million euros, an increase of 13% compared to 2023. In addition, at Salto Oiartzun, we hired 2 individuals with disabilities who joined the personnel and warehousing departments. Thus, the Group’s workforce now has 26 individuals with disabilities, of which 27% are female.

At **Gantner Nüziders**, this commitment to disability follows the same focus: for 20 years, we have subcontracted part of our production to organizations that promote the integration of people with disabilities.

Talent development: training and work opportunities

We are firmly committed to developing people's talent. To this end, we offer different types of training courses, both in the professional area and other areas. Similarly, we collaborate with different entities for younger people to be able to gain access to job opportunities.

Training

Throughout 2024, we offered training courses in:

- > Equality between women and men
- > First aid
- > Classes in 5 languages for people who request this

In addition to these actions, we use the LMS tool (Learning Management System), which has different online training programs.

Total training	Group	Salto	Gantner	Vintia
Training hours	34,942	24,992	8,417	1,534
Hours/Person	21.16 ³	21.00	20.68	10.22

³ Total hours /FTE

In 2024, the third edition of a Leadership and Team Development training course for team leaders was held (middle management, broadly speaking). A total of 2,325 hours of training were imparted between January and November. 25 people in total received training in a Salto leadership style, with special emphasis on facilitating the growth of team members.

Hours dedicated to Production improvements: 334,695 minutes, which is 5,578 hours per year dedicated to meetings aimed at improving assembly and logistics activities, with different meeting formats. There are 30-minute coaching sessions between managers and section coordinators, daily meetings of between 5 and 10 minutes among managers, coordinators, quality and assembly technicians, to assess the events of the previous day. In addition, there are biweekly meetings with the logistics and monthly meetings with the operations areas.

Work opportunities

As far as work opportunities are concerned, we participated in several job fairs such as:

- > NCE with ADEGI
- > Job fair at the Engineering School at the University of Navarre
- > Day of the company at the University of the Basque Country
- > Employment fair with the Gipuzkoa Chamber of Commerce
- > Oarsoaldea’s work integration program

We fully support collaboration with the academic world in order to develop talent. Throughout 2024, 12 of the companies in the Group maintained active connections with universities and educational centers through various initiatives: we organized guided visits to our facilities, shared educational material and specialized information, and had direct participation in training activities.

Throughout the year, we took on 53 interns throughout the Group, which is a 39% increase compared to the previous year. It is worth noting that 22 of these students have gone on to become part of our staff, which proves that our commitment to training is also an efficient way to capture and incorporate talent.

Additionally, 2024 was the first year that SALTO Oiartzun sponsored the **Lego League**, held at the University of Deusto. We seek to encourage interest in STEM disciplines among young people. At **Gantner**, we have implemented an industry benchmark apprenticeship program designed to provide technical training aligned with the actual needs of the labor market. The excellence of this program has been recognized once again this year with the prestigious “*Excellent Apprenticeship Company*” seal, in addition to other national awards that endorse our commitment to quality training.



Commitment to Human Rights

Through our **Code of Conduct**, we are committed to fighting for the protection and preservation of human rights in all our operations around the world and to ensure that we are not complicit in any act of human rights abuse. For this same reason, we will not engage in activities that encourage human rights abuses in any form. Likewise, we will not engage in business with any entity that does not respect, or has previously failed to respect, human rights.

In 2024, no case of infringement of human rights was reported.



5.3 Social impact

IMPORTANT MILESTONES IN 2024

- > Presentation of the Salto Foundation and its project.
- > The Group proudly sponsored three athletes who competed in the 2024 Paris Paralympic Games
 - > Athlete Catherine Debrunner made history by being the first woman to win five Paralympic medals.
 - > Greta Streimikyte made a brave effort in the women's 1500-meter T13 final, placing fourth. During the event, she beat the official European record.
 - > Abassia Rahmani achieved an impressive fifth place in the 100 m T64 final. She reached her main goal by making it to the final with her best time of the season.
- > Greater involvement from offices worldwide, with several of them joining in support of adaptive sports.
- > An increase of 95% in financial support to social projects.
- > The sponsorship of two adaptive sports teams:
 - > SALTO WECOSYSTEM became the official sponsor of the Real Sociedad team in the Liga Genuine (a national soccer competition for people with intellectual disabilities).
 - > We renewed our sponsorship of the Bera-Bera wheelchair basketball team.
- > We held the 27th edition of the SALTO Classic 15k with more than 3,000 participants. This year's beneficiary entity was ASPACE, which will receive more than € 8,000 to improve the quality of life of people with cerebral palsy and related disorders.
- > We participated in over 10 sporting events with over 30,000 participants.

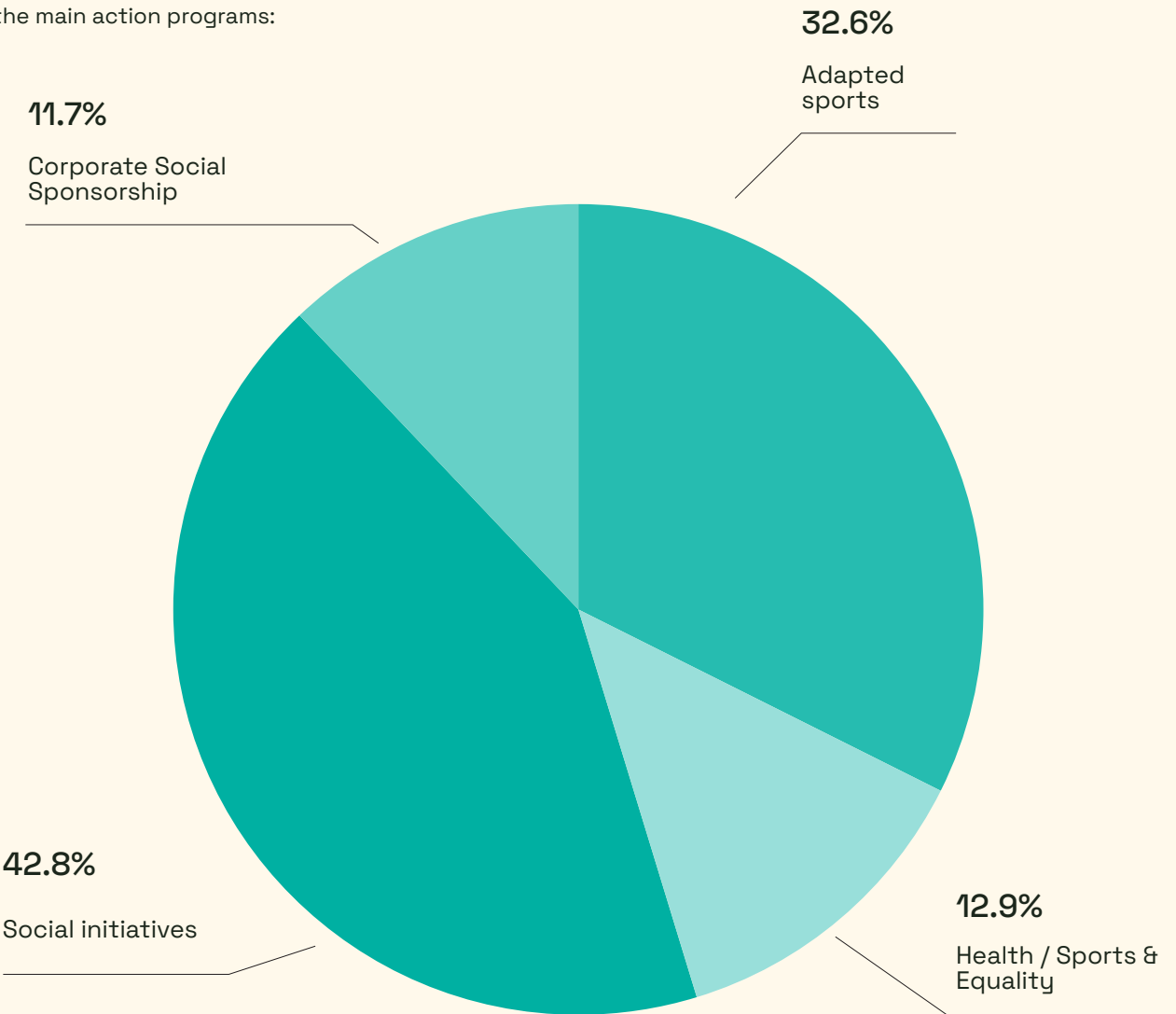


Through the Free2move social initiative, we supported projects with a single purpose: to eliminate barriers so that sports can be accessible to everyone. This activity centers around 4 main lines:

- > Adapted sports
- > Social initiatives
- > Health / Sports & Equality
- > Corporate Social Sponsorship

The Group’s 2024 economic contribution reached a total of € 631,146.30, a 95% increase compared to the amount contributed in 2023.

This amount was assigned to each of the main action programs:



A major milestone in 2024 was the creation of the **SALTO FOUNDATION**, a not-for-profit organization that promotes social inclusion and community development through sports. In line with the group’s growth, this Foundation was created to strengthen and structure our initiatives, allowing us to expand their impact and effectiveness.

Within the Group, we have always considered sports to be a driver of social impact, something that is reflected in our track record. More than 20 years ago, we created the Free2Move.org social initiative, a platform aimed at unifying and strengthening our efforts in the sports and social areas. As our company has grown, so has our commitment to society, reflecting a shared vision of our role in building a more inclusive world.

Following the line of action of Free2Move.org, the SALTO FOUNDATION will work in collaboration with NGOs and other entities to promote a significant change in society. In this way, its mission will be the following: to support people in vulnerable situations, generating safe and inclusive spaces where they can grow and prosper within their communities. Through sports, we seek to promote values such as teamwork, respect and solidarity, with the aim of strengthening social ties, reducing inequality and creating opportunities for integration and social mobility.

- Adaptive sports
- Social initiatives
- Health/sports, equality and diversity
- Corporate Social Sponsorship



Adaptive sports

The seven lines along which adaptive sports are centered are as follows:

- > Football
- > Track and Field
- > Wheelchair basketball
- > Para-triathlon
- > Handcycling
- > Winter Sports
- > Wheelchair fencing



Social initiatives

We actively collaborate with different associations, organizations, foundations and sports clubs that support a variety of social initiatives. This collaboration is sometimes financial and in other cases, involves engaging our workforce.

On a national level, the following initiatives stand out among those carried out:

- > Blood donations twice a year at the Oiartzun factory
- > Raising money to help people affected by the Dana floods in Valencia
- > Toy purchase campaign at Christmas for the Red Cross
- > Donations to the Gipuzkoa Food Bank

Likewise, we have supported different initiatives at an international level:

- > Donation to the World Central Kitchen
- > Donations to support Ukraine
- > Donations to the NGO Visamo Kids



Health/sports, equality and diversity

We also believe in the power of sports to encourage equality and diversity. This is why we support clubs and events that promote gender equality, such as the SALTO 15k, which we sponsor.

The race, with a 27-year history, promotes female participation through several key initiatives:

- > Female role models: women athletes and ambassadors who are a reference and inspire people to take part.
- > Emakumeak Mugimenduan:: an action framed within the program promoted by the Provincial Council of Gipuzkoa; more than 120 women have attended 10 free training sessions.
- > Equal prizes: equal awards and recognition are assured in all categories.

As a result, female participation has increased in all categories, reaching 32.5% in the long distance race, 42% in roller skates, and over 67% in short distance.



Corporate Social Sponsorship

The Group carries out corporate social sponsorship, supporting initiatives that promote inclusion, gender equality and community development, among others.

A clear example of this is our collaboration with the Fundación Real Sociedad, a non-profit organization whose main mission is to promote sports, social, and cultural activities. Both entities share a similar vision of our environment, leading us to support two specific programs. First, the SAREAK project, which involves recovering nets from the seabed and ports to give them a second life. In addition, activities are carried out to raise awareness about the importance of protecting our marine and coastal ecosystems.

In addition, we participated in the Fundazioaren Eguna, a day-long event for the families of Real Sociedad and

Gipuzkoa, offering a series of activities designed to create a festive and exciting atmosphere.

We have also sponsored a number of athletes. In 2024, we sponsored three athletes who competed in the Paris 2024 Paralympic Games, and their achievements were remarkable (see the next page).

Gantner has supported athletes such as Eva-Maria Dünser, a skier who has participated in high-profile events such as the Austrian Alpine Ski Championships in Pitztal, Tyrol, for individuals with intellectual disabilities, where she earned 4 Gold medals.



> Catherine Debrunner, a Swiss wheelchair runner, made history by being the first woman to win five Paralympic medals. Debrunner was the most decorated Paralympian at Paris 2024, with gold medals in 400 meters T53, 800 meters T53, 1,500 meters T54, 5,000 meters T54 and the T54 marathon.



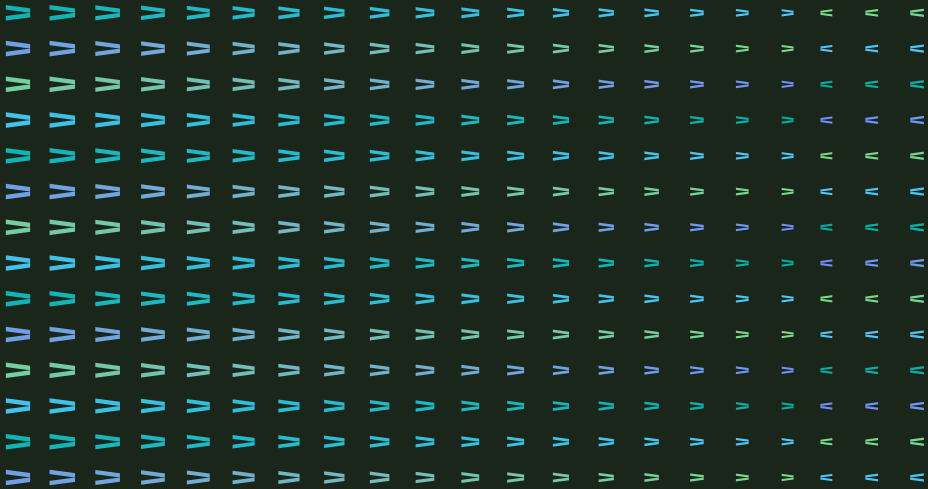
> Greta Streimikyte, a visually impaired athlete, placed fourth in the women's 1,500 m T13 final. She also broke the official European record during the race.



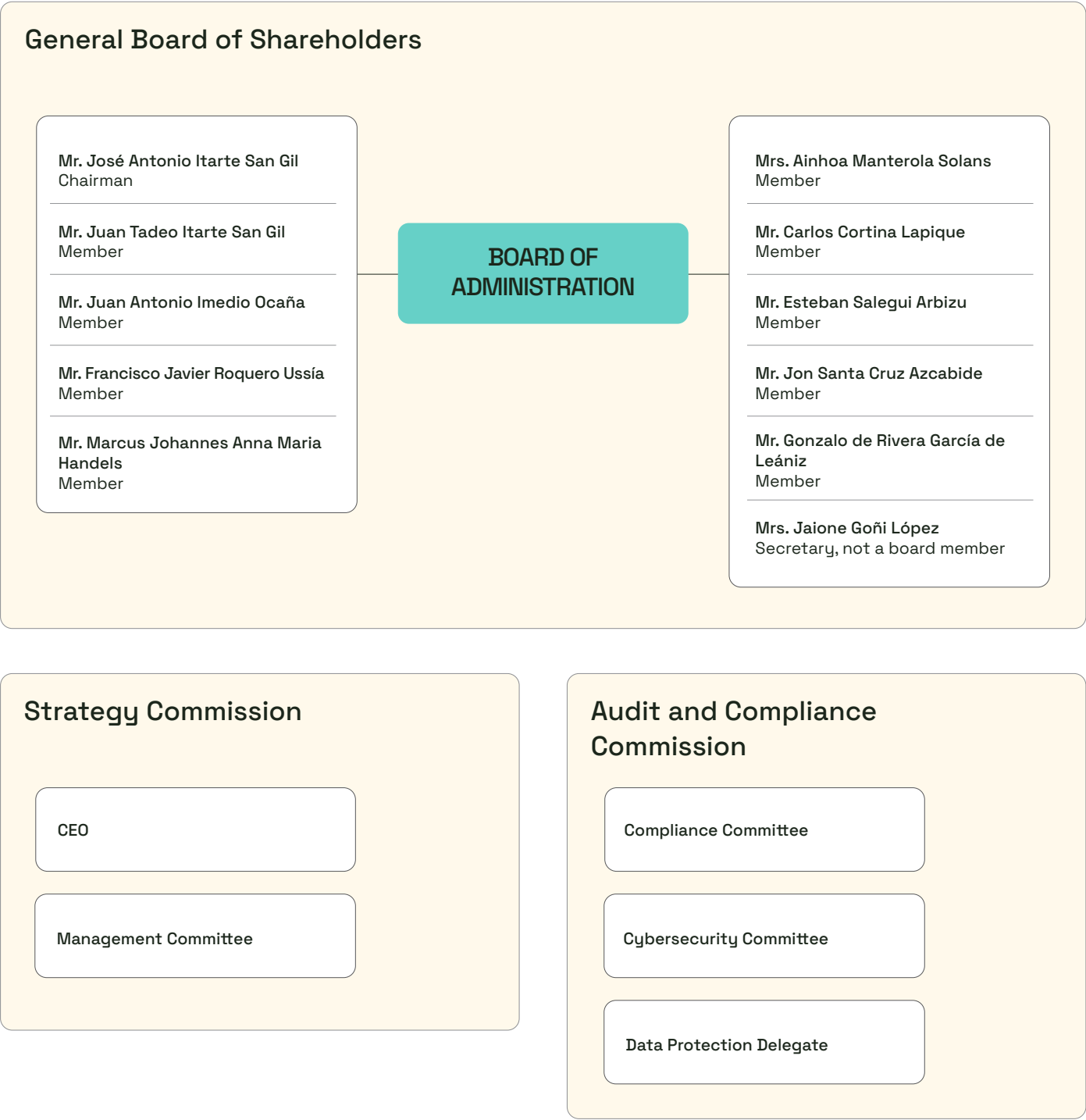
> Blade runner Abassia Rahmani achieved an outstanding fifth place in the 100 m T64 final, meeting her main goal by getting to the final with the best time of the season.



6.
Good
Governance



The following is the governing structure at SALTO WECOSYSTEM:



The Board of Directors of Salto Systems S.L. is responsible for the management, administration and representation of the company, and is therefore in charge of supervising and overseeing the Group's operations in the long term, including, among others, aspects of sustainability and compliance with legal, ethical and social duties. The position of director is not remunerated.

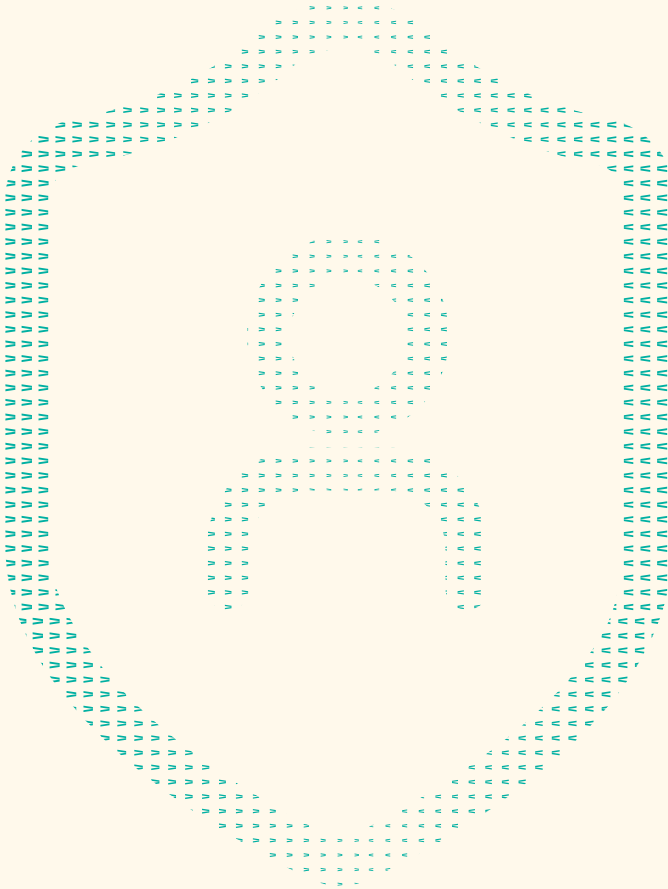
There are two Committees within the Board of Directors: the Strategy Committee and the Audit and Compliance Committee. Both were created towards the end of 2023 and began their activity in 2024.

> The **Strategy Committee** is the body responsible for overseeing the strategic direction of the **SALTO WECOSYSTEM** Group and for supporting the management team in making critical decisions. Among its main functions, it assesses and validates investment and acquisition proposals, as well as key initiatives for the development of the business' organic growth. It also oversees the Group's strategic positioning within its competitive environment. In 2024, the Committee held **seven meetings** and, as of 2025, these will be held on a **monthly basis**. Its composition combines board members with previous experience in the Group's management and the current Management Committee, with the aim of maximizing the use of the company's internal knowledge.

> The **Audit and Compliance Committee** is the body in charge of ensuring the Group operates transparently, efficiently and in compliance with the legal regulations and SALTO WECOSYSTEM's ethics model. Among other tasks, the Audit and Compliance Committee is responsible for supervising and assessing financial and non-financial risks, supervising the process of preparation and the integrity of financial and non-financial information, as well as the independent verification of this information. This Committee reports to the Board of Directors on a quarterly basis. In 2024, the Committee met a total of four times throughout the year. In order to strengthen and optimize the work of this Commission, a new annual meeting schedule for 2025 has been approved, which includes an increase in the minimum number of meetings scheduled. In addition, a set of essential issues and topics has been predefined to be addressed and reviewed in the various meetings throughout the year, ensuring that all relevant matters are thoroughly covered to achieve the Commission's objectives.

On the other hand, the Board of Directors has delegated the day-to-day management of SALTO WECOSYSTEM to the CEO, who, in turn, is supported by the SALTO WECOSYSTEM Management Committee, as well as other advisory committees.

Throughout 2024, the creation of the **SALTO WECOSYSTEM Cybersecurity Committee** is noteworthy. Although Salto Oiartzun already had a Cybersecurity Committee in place since 2019, which gradually evolved and expanded its responsibilities, a strategic decision was made in 2024 to strengthen and broaden its scope. Accordingly, the local Cybersecurity Committee at Salto Oiartzun was transformed, and its role was taken over by the new SALTO WECOSYSTEM Cybersecurity Committee. With a global composition and perspective, it is capable of centrally overseeing and managing all cybersecurity-related aspects across the entire SALTO WECOSYSTEM Group.



6.1 Code of Ethics and Compliance

At SALTO WECOSYSTEM, we are firmly committed to undertaking our activity ethically and responsibly. Our values emphasize the role of our people in the organization and the responsibility we assume towards our customers and society at large.

To achieve this, we encourage a culture of compliance within the Group, focused on ensuring that our business is conducted in accordance with the applicable regulations and best practices of business ethics.

This way, SALTO WECOSYSTEM strives to build and apply robust internal governance frameworks that support and guarantee transparency and integrity in all of our activities.

Code of Conduct

Corporate Policies

Compliance System

Internal Infractions Information System and Ethical channels

Code of Conduct

The Code of Conduct is the cornerstone of SALTO WECOSYSTEM’s ethical business culture. It defines and develops the principles that should govern and guide the activity and actions of all the people in the Group. This set of values and principles establishes the Group’s ethical behavior model in all our areas of action, and is applicable to all the people who are part of it regardless of the country or society where we operate. The current Code of Conduct was approved by the Board of Directors in July 2023 and is published on the corporate website. It is known to everyone in the organization and it is available to anyone who requests it. Furthermore, we are currently requesting that suppliers from countries with higher risk make a commitment in

the form of a specific Code of Conduct including social, environmental, labor and gender equality issues. Throughout 2024, we worked on the process of creating a new Supplier Code of Conduct, with the aim of reinforcing and guaranteeing its alignment with our values, our ethical model and our general principles of transparency and compliance. It is expected that its drafting and subsequent approval will be completed during 2025, along with the definition of the plan for its implementation and dissemination.

Corporate Policies

SALTO WECOSYSTEM has a series of corporate policies that further develop the commitments included in the Code of Conduct for specific matters. The purpose of these corporate policies is to reinforce the responsibility of the organization in these specific areas and to ensure that we adhere to them throughout the course of our business and in our corporate practices. During 2024, work has been carried out on the development of a new Anti-Harassment Protocol for Salto Oiartzun. Although a procedure against workplace and sexual harassment was already in place since 2019, it was considered necessary to review and update the

existing protocol to adapt it to the latest legislative developments and best practices, as well as to the new forms of harassment that may arise in the work environment, including cases involving the digital environment. The new Harassment Protocol will be approved in 2025. In addition, a global anti-harassment policy is expected to be developed throughout the 2025 fiscal year, extending the same guiding principles across all of SALTO WECOSYSTEM. The Corporate Policies can be consulted on the corporate website.

Compliance System

SALTO WECOSYSTEM’s commitment in matters of integrity and transparency drives us to develop and document a compliance system, which guarantees that all the people in the Group act in accordance with current regulations and best business ethics practices. This system helps to prevent, detect and manage risks early on, especially those of a criminal nature. For this reason, we have a Compliance Committee, whose mission is to safeguard the promotion and deployment of the Group’s compliance program, among others. The Compliance Committee has drawn up the Annual

Compliance Activity Plan for 2025, which defines the work objectives, deadlines and actions necessary to achieve them. This Annual Plan has been approved by the Board of Directors of Salto Oiartzun (after approval by the Audit and Compliance Committee). Within the Annual Activity Plan, it is worth highlighting defining an objective consisting in the definition of a compliance training plan for the SALTO WECOSYSTEM Group.

Internal Infractions Information System and Ethical channels

SALTO WECOSYSTEM has an Internal Infractions Information System (“IIS”) which seeks to provide the Group with the effective tools and procedures to allow the communication, detection, control and monitoring of certain potential infractions or non-compliances. Currently, the Group’s Internal Infractions Information System is made up of:

01.

Ethical Channel

This is the channel of confidential communication that has been established in order to allow both people in the organization and other interested parties (such as supplier entities, collaborators, etc.) to present communications about (i) violations of the Code of Conduct and other internal regulations and/or (ii) violations of legislation that fall within the scope of application of the Channel.

The Ethical Channel can be accessed with the following link:

<https://saltowecosystem.integrityline.com/>

The Ethical Channel is regulated in both the Policy of the Internal Infringement Information System and in the Procedure of the Internal Information System, which guarantee due confidentiality, the protection of the person reporting and the absence of retaliation regarding communications made in good faith.

During 2024, there were no legal actions related to unfair competition and monopolistic practices and against free competition.

02.

Responsible Function of the IIS

The Responsible Function of the IIS is the collegiate body in charge of the management of the Internal Information System and the Ethical Channel of the Group’s parent company.

The SALTO Systems S.L. Board of Directors has currently designated the Corporate Compliance Committee as the body in charge of the IIS.

03.

Procedure of the Ethical Channels

This Procedure regulates the management and processing of the communications received through SALTO WECOSYSTEM’s Internal Information System.

6.2 Fight against corruption and bribery

The Code of Conduct contains the anti-bribery and anti-corruption regulations:

“We must not, directly or indirectly, accept, offer, promise, grant, or authorize the delivery of a bribe, improper commission, payment, or any item that may be interpreted as such to a third party, whether public authorities, public officials, or private sector personnel, in order to influence their actions or decisions, or to prevent them from acting, with the intention of obtaining favorable treatment, contracts, or undue advantage. This prohibition also applies to so-called facilitation payments.”

Additionally, in order to prevent bribery and undue payments, the Group has established payment control procedures. By virtue of these procedures, Salto Oartzun controls 100% of the payments made in the Group’s most critical companies. In addition, the future integration of more companies, such as those in the Gantner and Vintia subgroups, into these payment control processes is envisioned.

Over 2024, no cases of corruption and/or bribery were detected.

6.3 Cybersecurity

Cybersecurity at SALTO WECOSYSTEM is a key pillar of the governance area. Our commitment is based on protecting the information of our customers, employees and partners, ensuring its confidentiality and availability, in line with major international standards. To achieve this, cybersecurity is based on two main pillars:

> Strategy and Governance

SALTO WECOSYSTEM’s cybersecurity strategy is based on prevention, detection and response to threats that may affect the business. To this end, the following measures are in place:

> Security Policies

In order to ensure compliance with the highest standards of information security in all of the Group’s companies, SALTO WECOSYSTEM maintains its security policies aligned with international standards and regulations such as ISO 27001 or the NIS 2 directive. In this regard, the objective is to certify the Group’s most security-sensitive companies and subsidiaries, promoting information security systems that are certified by third parties. During 2024, the certification of the group’s companies that were already certified was renewed under the new version of ISO 27001:2022 for Information Security. In addition, certification has been extended to more Group companies, increasing the number of certified companies.

> Risk Management

In order to reduce business and critical process continuity risks, regular security risk analyses are carried out under a Governance Risk and Compliance process. During 2024, new Group companies have been incorporated into this process. The existing business continuity plan has also been reviewed and updated.

> Governance and Leadership

To lead the deployment of the cybersecurity model throughout the entire group, SALTO WECOSYSTEM has a security structure and a governance model

based on three lines of defense. A Security Committee represented by Senior Management is also in place, whose objective is to supervise risks and promote the adoption of security policies and standards in the Group’s companies, placing cybersecurity at the center of the strategy.

> Culture of Cybersecurity

With the conviction that security is everyone’s responsibility, SALTO WECOSYSTEM considers it essential to promote a culture of cybersecurity across the group. To this end, it is necessary to ensure that all employees, at every level of the organization, have the information and knowledge needed to minimize exposure to cybersecurity risks. Throughout 2024, efforts were made to raise information security awareness among all employees, and the number of group companies participating in phishing campaigns increased. As a result, this has led to improved outcomes, reflecting a higher level of awareness across the workforce.

Looking forward, the cybersecurity strategy will continue to be reinforced, guaranteeing the protection of our internal systems and technological solutions.

6.4 Consumers and end users

The health and safety of consumers and end users is a fundamental matter at SALTO WECOSYSTEM. This is why 100% of our products are certified under strict safety standards (UNE-EN IEC 62368-1:2020/ A11:2020, UNE-EN IEC 63000:2018).

Furthermore, in 2024, there were no cases of non-compliance relating to the health and safety impact of our products.

	2024
Number of fines or sanctions for non-compliance with regulations	0
Number of warnings for non-compliance with regulations	0
Number of cases of non-compliance with voluntary codes	0



7. Annexes

7.1 About the report

This Sustainability Report seeks to respond to the requirements established in Law 11/2018 based on international reference standards. The objective is none other than to convey the most significant information on the Group’s economic, social and environmental performance in 2024.

Scope of the information

This is the sixth report on this subject prepared by the company, and an important effort has been made to provide information from all SALTO companies and business units. With the aim of continuing to improve in this area, work on the company’s information collection system is ongoing. This aspect will be made easier with the implementation of a new ERP for all the Group’s companies.

The data presented comply with the Global Reporting Initiative (GRI) international standard. In an annex to the report, a table is included, containing the relationship between the data provided, the GRI indicators and the corresponding SDG in each case. The report has been drawn up taking into account the requirements of the Global Compact in the preparation of progress reports.

7.2 Actions toward the SDG

Carbon Emissions and Climate Change	
 7 Accessible and non-polluting energy	> At SALTO Oiartzun, Gantner Nüziders and several other locations, 100% of the energy consumption comes from renewable sources. Other offices and companies source their electricity and heating from partially renewable sources. > HQ and Gantner have solar panels for self-consumption. > Electricity consumption and other parameters are monitored to reduce inefficiencies and losses. > We encourage more and more Business Units to source their energy from renewable sources. > We collaborate with various renewable energy infrastructure creation projects in Asia, America and Oceania (offsetting projects).
 11 Sustainable cities and communities	> Sustainable mobility plans and working from home. Promotion of public transport, carpooling, etc. > Energy efficiency and fuel-saving plans, data monitoring. Calculation and reduction of the carbon footprint. > Use of sustainable materials.
 13 Action for the climate	> We are working to reduce emissions from travel by minimizing commuting (WFH), facilitating the charging of electric vehicles and providing an app to promote carpooling. > There is a project in place to provide an electric vehicle for our main components' supplier (who brings material most frequently). > Raising awareness among the BUs and the Group's companies regarding their carbon footprint: information on their individual footprint, their contribution to the Group's footprint and their direct participation in offsetting their emissions. > Communication of Good Environmental Practices through the Intranet.> A project is in place to provide an electric vehicle for our main components' supplier (who brings material most frequently). > Programs for the neutralization of unavoidable emissions, mainly through projects to remove CO2 from the atmosphere and in mitigation projects beyond our value chain. These projects, in addition to improving the environment, lead to improvements in the living conditions of the communities where they take place. We collaborate with projects around the world. > Expanding the calculation of our carbon footprint to include emissions from other activities in our entire value chain. > Collaboration in forums with the Provincial Council of Gipuzkoa and Naturklima in participation activities that develop strategies toward a carbon neutral economy.

Life cycle of the products and services, circular economy and resource management	
9 Industry, innovation and infrastructure	> We are working toward reducing materials and circularity of packaging. > We use cardboard and paper from sources using sustainable forest management. > When designing new products, we take into account different aspects such as energy consumption, replacement of materials, reduction in variability of materials, reduction in the number or weight of pieces, etc. > Supplier awareness project: in-person workshop on SDG awareness and support in preparing an action plan. > We are working on raising awareness and training R&D personnel to incorporate sustainability criteria in new or modified designs.
12 Responsible production and consumption	> Environmental management. Identification and control of our environmental aspect at HQ and other BUs. > Sustainable resource consumption: cardboard and paper from sustainable forest management, cleaning products with low environmental impact. > Waste reduction and recycling. > Promoting sustainable practices among BUs: awareness-raising news on the intranet, promotion of participation in offsetting projects, suggesting engaging renewable energy companies. > Supplier awareness project: in-person workshops on SDG awareness and support in the development of an action plan. > Sustainability information reports: Sustainability Report, EcoVadis, Global Compact CoP, EPDs (Environmental Product Declarations).
13 Action for the climate	> Reduction of materials and their circularity in packaging. > Use of recycled cardboard and paper or from sources with sustainable forest management. > In the design of new products, different eco-design aspects are taken into account, such as the reduction of energy consumption, the replacement of materials with others having lower impact, the reduction in the number or weight of pieces, the reduction in material variability, etc.

Relationships with society	
1 End poverty	INCLUSIVE SPORTS PROJECTS; Health, Sports and Equality; Sports sponsorships, Free2Move (as of the end of 2024, the SALTO Foundation)
2 Zero hunger	SOCIAL INITIATIVE PROJECTS (combatting hunger, supporting disease research, educational development in the third world, social integration,...) FREE-TO-MOVE (as of the end of 2024, the SALTO Foundation)
4 Quality education	> Sponsoring inclusive educational projects in developing countries: FREE-TO-MOVE (as of the end of 2024, the SALTO Foundation) > Participating in educational centers and job fairs to promote training in STEM subjects and the incorporation of young people into the job market.
5 Gender equality	> Sponsorship of inclusive gender-equal sports. > Internal equality training. > Drafting of a protocol against sexual harassment and discrimination.
8 Decent employment and economic growth	> Integration of diverse capabilities in the workforce. > Correct management of the health and safety of all external people who access the organization. > Responsible purchasing: Supplier Code of Conduct.
10 Reduction in inequality	> Implementing responsible purchasing through ESG assessments and the Supplier Code of Conduct. > Diversity: incorporating individuals with diverse capabilities into the SALTO group. > Drafting of non-discrimination protocols; Code of Conduct that guarantees the defense of human rights. > Assure dignified working conditions and salaries for all employees.
11 Sustainable cities and communities	> Promoting local employment. > Promoting purchasing from local suppliers. > Improving green areas in the workplace.

Employee talent management	
4 Quality education	> Promoting in-house staff training in work-related, health and well-being issues. > Developing training plans.
5 Gender equality	> Local and global equality plans. > Conciliation measures that favor female work and professional development at SALTO. > Guaranteeing the full and effective participation of women and equal opportunities for leadership at all levels of decision-making. > Ensure non-discrimination in the workplace for reasons of gender, including the elimination of the wage gap.
8 Decent employment and economic growth	> Establishing inclusion and diversity actions. > Guaranteeing the freedom of trade unions, collective bargaining and social dialogue. > Promoting youth employment through hiring and internship programs. > Internal training on non-discrimination, integration and diversity. > Drafting of a protocol against harassment and discrimination. > Guaranteeing permanent contracts and opportunities for promotion and professional development.

7.3 Contents of the report

GRI TABLE			
Content of Law 2018		Location / Direct response	GRI
BUSINESS MODEL		Pages 20-27	102 and 103
Corporate environment		Pages 10-27	
Organization and structure		Page 18	
Markets		Pages 24-27	
Objectives and strategies		Pages 42-49	
Factors and trends that may affect the evolution		Pages 10-46	
Policies		Pages 42-46	
Risks		Pages 34-37	
ENVIRONMENTAL ISSUES			
Pollution	Measures to prevent, reduce or repair any atmospheric, noise, light pollution	Pages 46, 55, 68 Noise pollution is not relevant for the activity of the company	416-1
Circular economy, waste prevention and management	Prevention measures	Pages 46, 55, 74	
	Recycling, reuse	Pages 46, 69-72	301-2 / 301-3
	Waste recovery and elimination	Pages 46, 69-72	306-2 / 306-3 / 306-4
	Actions to combat food waste	Not a material area	Not applicable

Sustainable use of resources	Water	Page 71	303 (from 1 to 5)
	Consumption of raw materials	Pages 69-71	301-1
	Energy consumption (measure for energy efficiency and the use of renewable energy	Pages 62-65	302 (from 1 to 4)
Climate change	Emissions of greenhouse gases	Pages 56-61	305 (from 1 to 7)
	Adaptation to climate change measures	Page 55	307-1
	Reduction targets and implemented measures	Pages 55, 62	305-5
Protection of biodiversity	Measures to preserve or restore the biodiversity	Not a material area	Not applicable
	Impact caused by the activities or operations in protected areas	Not a material area	Not applicable

SOCIAL AND PERSONNEL ISSUES

Employment	Total nº and distribution of employees by gender, age, country and professional category	Page 83	401
	Total number and distribution of employment contract types	Page 83	401
	Annual average of permanent contracts, temporary contracts, and part-time contracts by gender, age and job category	-	401
	Number of dismissals by sex, age, job category	The number of dismissals in the Group in 2024 was 11, of which 9% were women.	401
	Average salaries and their evolution disaggregated by sex, age and professional category	Page 90	(No detail)
	Pay gap	Page 90	405-2
	Risks Average salaries of board members and directors	The company directors do not receive remuneration for being directors	405-2
	Implementation of disconnection from work policies	The company does not have a disconnection from work policy	405-2
	Employees with disabilities	Page 90	405-1

Work organization	Organization of working time	The workforce is subject to the collective bargaining agreement of their respective country, and the number of working hours is established based on each country's legislation.	102-8
	Number of hours of absenteeism	Page 86	403-2
	Measures aimed at achieving a work-life balance	Pages 86-87	401-3
Health and safety	Health and safety conditions at work	Pages 86-87	403 (from 1 to 3 and from 6 to 8)
	Occupational accidents (frequency and severity) and occupational illnesses broken down by gender	Page 86	403-9 / 403-10
Social relations	The organization of social dialogue, including procedures to inform and consult personnel and negotiate with them	Page 85	402-1
	Percentage of employees covered by the collective bargaining agreement by country	Page 85	102-41
	Summary of collective agreements: area of health and safety at work	Pages 85-86	403-4
Training	Policies implemented in the field of training	Pages 91-92	102 and 103
	Number of hours of training by professional category	Page 91	403-5 / 404-2
Accessibility	Policy to combat all types of discrimination	Pages 119-120	404-1
	Diversity management policy	Pages 31, 35, 43, 88, 99, 119-120	103-2
	Universal plan for people with disabilities	Page 90	
Equality	Measures adopted to promote equal treatment and opportunities among men and women	Pages 88-89	
	Equality plans	Page 89	
	Measures taken to promote employment	Pages 83, 91, 92	
	Protocols to combat sexual harassment and gender-based harassment	Pages 83, 91, 92	
	Measures to address integration and accessibility for people with disabilities	Page 90	103-2
	Policy to combat all types of discrimination	Page 91	406-1
	Diversity management policy	Pages 31, 35, 43, 88, 99, 119-120	406-1

INFORMATION ON HUMAN RIGHTS			
Due diligence	Due diligence procedure	Pages 105-112 Page 85	412-1 / 412-2 / 412-3
Prevention	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and repair possible abuses committed		411-1
	Summary of collective agreements: area of health and safety at work		407-1
Ethical channel - Ethical mailbox	Complaints for cases of human rights violations		
	Promotion of and compliance with fundamental ILO conventions – freedom of association		
	Guaranteeing the right to collective negotiation		
Human rights principles	Effective abolition of child labour		
	Elimination of forced or compulsory labor		
	Elimination of discrimination in employment and occupation		

INFORMATION ABOUT THE COMPANY			
Corruption and bribery	Measures adopted to prevent corruption and bribery	Page 111	205
	Measures to combat money laundering	Page 110	103-2
	Contributions to foundations and non-profit organizations	Pages 94-101	103-2 / 201-1
Commitments	Impact of the company's activity on local employment and development	Page 92	203-1 / 203-2 / 204-1
	Impact of the company's activity on local populations and the region	Pages 92-100	413-1 / 413-2
	Relationships with stakeholders in the local community and the types of dialogue with them	Pages 92-100	413-1
	Association or sponsorship actions	Pages 92-100	103-2 / 201-1
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in the purchasing policy	Page 46	103-3
	Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility	Pages 46-49	414-1
	Supervision systems and audits and the results of these	Pages 46-49	414-2
Consumers	Measures for the health and safety of consumers	Product safety is one of the company's key competitive requirements and this is ensured by strict compliance with safety regulations for all products. Claims and complaints follow the process defined in the company's Management Manual.	416-1
	Claim systems		
	Number of complaints received and their resolution	Nº of product claims in 2024 by SALTO and the BUs: 404, of which 96% have been closed. In 2024, 67,968 tickets were generated (consultations basically), of which 64,316 (94.6%) were resolved	416-2
Tax information	Indicators of benefits obtained by country	Information not available	
	Taxes on profits paid and public subsidies received	Page 49	201-1 / 201-4

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