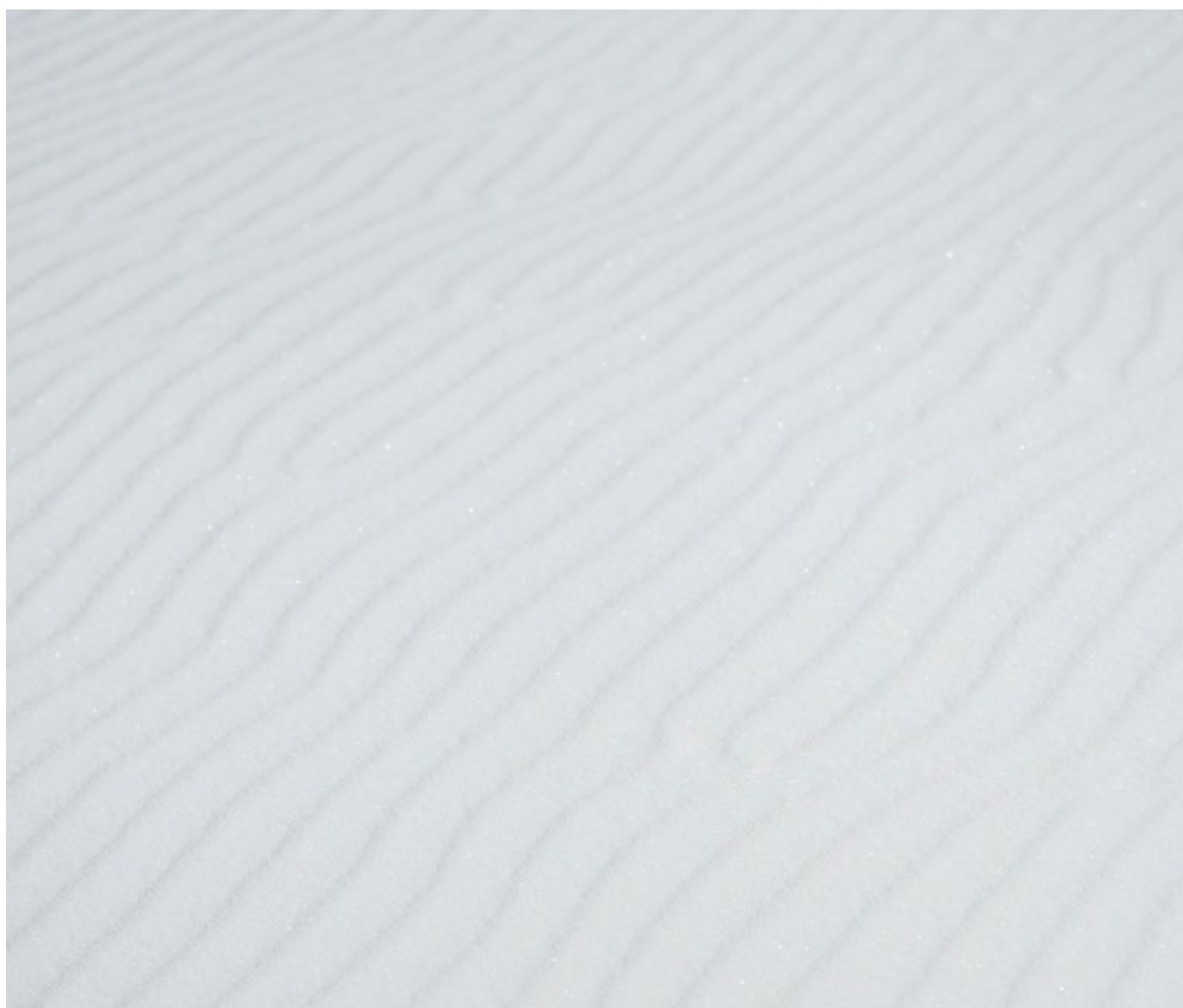


Sustainability  
Report

**2023**

Non-Financial Information Statement

EN



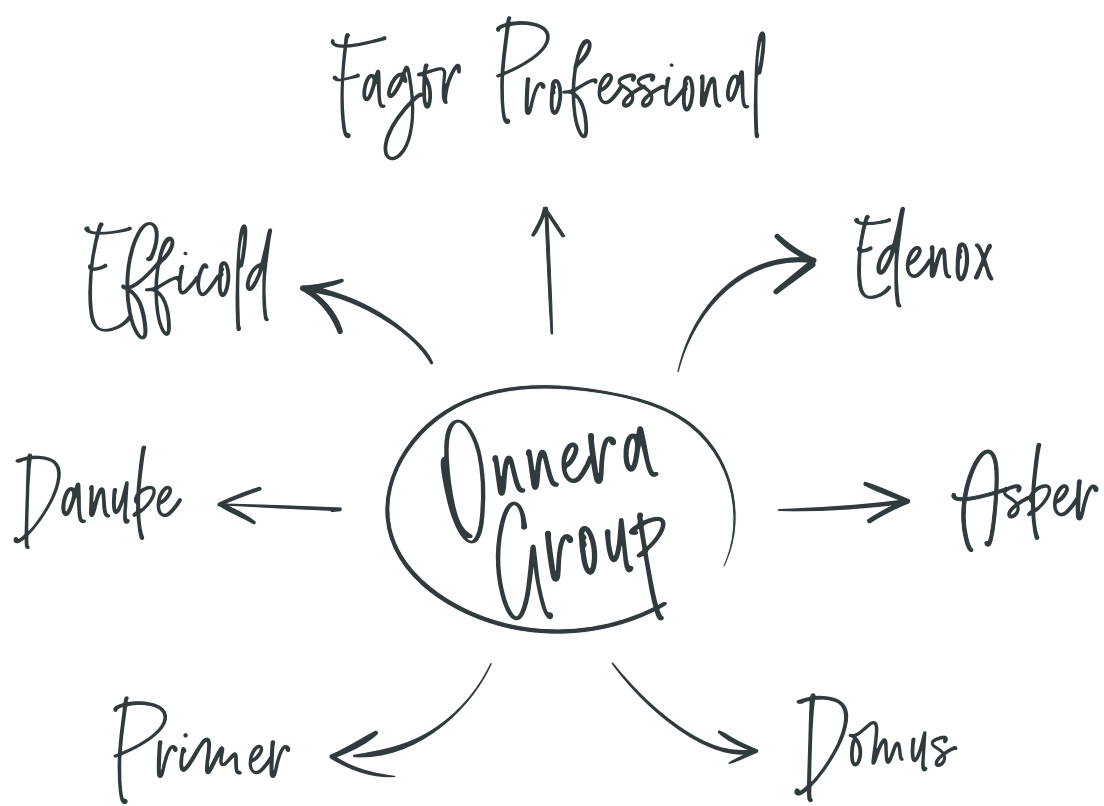
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# Together in a new era

ONNERA Group is an international business group working to provide equipment solutions for the restaurant & catering, laundry and refrigeration applications industries.







# Letter from the Chairman



(2-22)

2023 has been a very good year for ONNERA Group in terms of business, with turnover 3% less than the previous year, which was an exceptionally good year in terms of sales, and an Ebitda 17% higher than in 2022.

The different independent businesses have established their autonomous management and all have had a positive evolution, thus reaching the economic-financial figures defined in the 2021-2024 Strategic Plan.

The relationship of trust that we maintain with our customers, the wide range of products we have and our firm commitment to quality have contributed positively to the results for the year; in this respect, it is worth highlighting the good reception of the new product launches focused on connectivity and the positive image projected at the biannual Host Milano trade fair.

I should highlight the improvement in the indicators for the delivery of equipment to our customers, mainly due to the considerable improvement in the compliance of material delivery by our suppliers, a stress factor in the year 2022. The central component warehouse implemented in 2021 has contributed to keeping our supply chain uninterrupted.

The stabilisation in the costs of raw materials, components and energy has also facilitated the control and improvement of margins; a point on which we will continue to work in the coming years.

ONNERA Group is clearly committed to sustainability in its three fundamental areas: environmental, social and governance. A path towards Sustainable Development that seeks a balance between sustainable business growth with a team of people committed to the socio-business project and the environment.

It is worth mentioning the internal reflection carried out this year on the Sustainability Strategy, which will have to be defined and addressed over the next few years and will be incorporated transversally into the different areas of management in the 2025-2028 Strategic Plan.

As a result of this good year and in response to our commitment to society, this report reflects the positive impact and the different contributions made to projects that promote the socio-economic development of the environment.

Our most sincere thanks to all the people who collaborate daily in the improvement of the ONNERA Group project.

---

**Patxi Azpiazu**

Chairman of the Governing Board at ONNERA Group





# 2023 in figures



(2-6, 2-7)



## We are making progress in sustainability

In 2023:

Appointment of the person responsible for Corporate Sustainability at ONNERA Group

An internal reflection began on the ONNERA Group Sustainability Strategy, which will be finalised and integrated into the strategic plan in 2024

We continued to make a clear commitment to innovation in products, processes and services in terms of energy efficiency and water consumption

We have taken the first steps in calculating the organisational Carbon Footprint in scope 3 for Fagor Industrial S.Coop; to be completed during 2024

Establishment of the Compliance Committee

**92%** of our employees have a **permanent contract**

**€1,018,676 contribution** to the Fagor Group's COFIP fund





ONNERA Group:  
committed to  
innovation and  
competitiveness



(2-6)

ONNERA GROUP IS AN INTERNATIONAL BUSINESS GROUP DEDICATED TO PROVIDING EQUIPMENT SOLUTIONS FOR THE RESTAURANT & CATERING, LAUNDRY AND REFRIGERATION APPLICATIONS INDUSTRIES.



It markets  
its products in the  
**5 continents**



**It has 7  
production plants**  
strategically distributed  
around the world (Spain,  
France, Poland and  
Mexico)



**More than 2,500 profes-  
sionals**

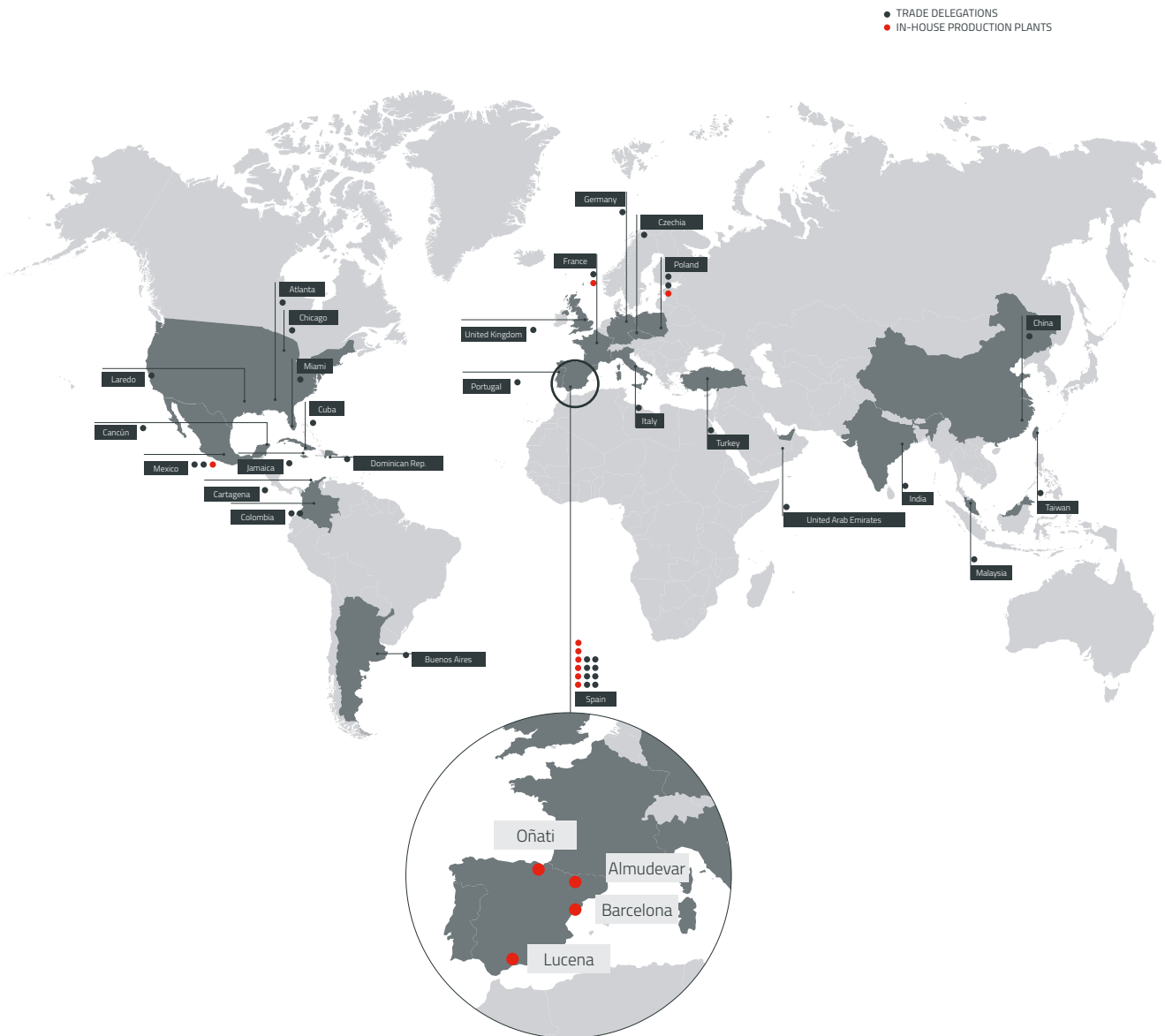
capable of offering an  
extensive range of solutions  
adapted to each market.

# 3.1. Business model

Fagor Industrial S.Coop. is the parent company of the Onnera Group, with its headquarters in Oñati (Guipúzcoa, Spain).

The group has seven manufacturing subsidiaries and thirty-five trade delegations strategically located in different countries to serve different sectors and markets worldwide.

This map shows a summary of the presence of Onnera Group worldwide.



We offer products that respond to the needs of those professionals with whom we share the highest levels of demand and commitment, innovation and quality.



(2-6)

**We belong to a cooperative world:**

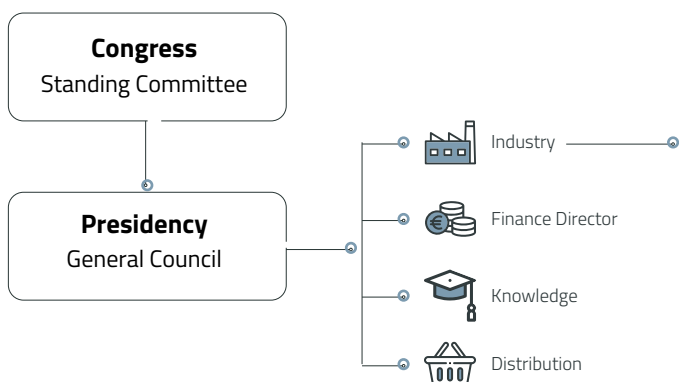
Fagor Industrial S.Coop is part of the FAGOR Group, an industrial cooperative group made up of 8 cooperatives in the region of Debagoiena (a region in the historical territory of Guipúzcoa); with an annual turnover of over €1,760 million and around 10,000 workers across the world.

(2-22)

In turn, we are part of the MONDRAGON cooperative experience, the largest cooperative corporation in the world. It is made up of more than 80 cooperatives and 104 subsidiaries with a presence in the 5 continents, organised into four business areas: Finance, Industry, Distribution and Knowledge. The Mondragon Group has its own university and 12 R&D centres, which supply talent to the cooperatives and support their innovation strategies. The Group is internationally recognised as a benchmark in inclusive competition.

The MONDRAGON cooperatives as a whole have a turnover of more than €10,600M and employ more than 68,800 people worldwide, 40% of whom work in the industrial area, where the ONNERA GROUP is located.

The following graph shows the location of ONNERA Group in the cooperative world:



**FAGOR Group**

The 8 cooperatives of the FAGOR Group remain part of MONDRAGON Corporation's industrial business. The FAGOR Group cooperatives are:

- Fagor Arrasate
- Fagor Automotion
- Fagor Electrónica
- **Fagor Industrial** Parent plant of: **ONNERA GROUP**
- Fagor Ederlan
- Copreci
- Mondragon Assembly
- Galbaian

### 03. ONNERA Group: committed to innovation and competitiveness

#### 3.1. Business model

##### Contribution to the Sustainable Development Goals

The Onnera Group as a whole is committed to the SDGs, making contributions to each of the sustainable development goals defined by the United Nations. In each of the different subsidiaries, with a transformative vision towards economic, social and environmental sustainability, different contributions are being made within the framework of the 2030 Agenda.

Specifically, the Fagor Group's cooperatives, aligned with MONDRAGON's strategy, have developed the Fagor 2030 sustainability strategy, a strategy that seeks to promote the transformation of the cooperatives so that they remain economically profitable in a new competitive context that is increasingly influenced by digitisation and sustainability.

In addition to driving the transformation of our cooperatives, as founding members of the Debagoiena 2030 sustainable development network, we are firmly committed to sustainability in the areas where we carry out the majority of our industrial activities. We work with local administrations, the university and other interested parties to develop and finance various projects that aim to turn Debagoiena into an intelligent, inclusive and climate-neutral region by 2050.

The Fagor 2030 strategy also involves the assumption by the Group's cooperatives of explicit commitments to the Sustainable Development Goals (SDGs); concentrating our contribution on the following SDGs: 1, 4, 5, 7, 8, 9, 11, 12, 13 and 16.

##### 1 - 'NO POVERTY'

Contribution through the Mundukide Foundation, committed to solidarity and social justice.

##### 4 - 'QUALITY EDUCATION'

MONDRAGON is firmly committed to its own educational project through the Gizabidea Foundation. An inclusive, equitable and quality education.

##### 5 - 'GENDER EQUALITY'

##### 8 - 'DECENT WORK AND ECONOMIC GROWTH'

We proclaim equality and decent work in two of our seven cooperative principles: free membership and democratic organisation.

##### 9 - 'INDUSTRY, INNOVATION AND INFRASTRUCTURE'

We are focused on transforming our businesses to improve competitiveness and continue to create jobs in the context of a digital and circular economy.

##### 11 - 'SUSTAINABLE CITIES AND COMMUNITIES'

We are committed to a sustainable environment.

##### 7 - 'AFFORDABLE AND CLEAN ENERGY'

##### 12 - 'RESPONSIBLE CONSUMPTION AND PRODUCTION'

##### 13 - 'CLIMATE ACTION'

We are working to reduce the environmental impact of our products and production processes.

##### 16 - 'PEACE, JUSTICE AND STRONG INSTITUTIONS'

We continue to develop our democratic governance model, updating our regulatory framework towards a more effective governance model.



### 3.1.1 Our products and services

(2-6, 416-1)

ONNERA Group, a business group with a global presence, offers its products and services in the following sectors:

#### Foodservice:

with our extensive range of cooking, oven, dishwashing, laundry and refrigeration products, we respond to the most innovative and demanding needs of catering professionals.

#### Laundry:

washing machines, dryers and industrial ironers available in the latest models and designed for small businesses and larger establishments, such as hotels, hospitals, etc.

#### Commercial refrigeration:

we offer one of the biggest ranges on the market for refrigeration equipment designed to chill, store and display food and drink products. A wide variety of solutions that are fully customisable in terms of size, application, features and finishes, all produced in our manufacturing plants.

## 3.2. Corporate culture

(2-23)

ONNERA Group, in its development of the **common project**, with a consolidated presence worldwide, has as its fundamental principle the desire to be recognised as an international business group in which:

- we grow alongside our customers, working together to provide the most efficient solutions wherever they need them.
- we act as a team of responsible people, all involved in one common project.
- we are committed to society and its future, developing products that are energy efficient and sustainable.

**The values for which we are recognised are:**

### INTEGRITY

“The security of being certain”; we act with integrity and aim to build long-lasting relationships based on openness and transparency that are mutually beneficial to the people who make up the group, as well as our customers and partners.

### COMMITMENT.

“We are as good as our word”; our commitment is to strive to achieve results, to complete the job properly and to keep to our word, while ensuring everyone else involved does the same.

### GLOBAL TEAM.

“Together we achieve more”; we are a global team, we listen to and take on board everyone's contributions, we share the same vision for the Group, and we adopt decisions as our own if they prioritise the common good over individual interests.

### INITIATIVE.

“The strength of taking the first step”; we act with initiative and a proactive attitude, providing solutions to the customer in an agile way, constantly looking for ways to improve our methods to make our company stronger and stronger.

In order to reflect on the suitability of the Onnera Group's current values to the current socio-economic context, an internal analysis process is planned for 2024.

## 3.3. Sustainable strategy

(2-24)

Sustainability is a strategic pillar for the ONNERA Group, which remains firmly committed to its three main pillars: Social, Environmental and Governance.

One of the main milestones carried out in 2023 was the creation of a corporate Sustainability department at ONNERA Group level, with the aim of driving and overseeing the Sustainability Strategy at Group level.

We would also highlight the following projects on which we have been working during 2023.

- Internal reflection on the ONNERA Group's Sustainability Strategy.
- Improvement of energy efficiency in the new industrial laundry products launched in 2023.
- Start of work on the new Oñati Laundry Plant with the aim of becoming a benchmark plant in terms of sustainability in Europe with Leed (Leadership in Energy and Environmental Design) Gold certification.
- Analysis of energy consumption at the Efficold plant (Industrial Refrigeration Plant in Lucena) with a view to making an investment during 2024 in terms of insulation and climate control of the building.
- Analysis and design of new offices at the parent plant in Oñati with a sustainable approach in terms of air conditioning, lighting, soundproofing, etc.
- Analysis of the new Lean Manufacturing production system at the Santxolopetegi plant of Fagor Industrial S.Coop. with a more ergonomic, digital, automatic and efficient manufacturing approach, with start-up scheduled for 2025.
- Commissioning of the electrical sockets for charging electric/hybrid vehicles in the car park of Fagor Industrial's parent plant in Oñati.



## 3.4. Trends and risks

(2-23)

We have identified the main trends in the global market, which will be key factors in the food service and industrial laundry equipment business:

### Sustainability awareness:

- Some customers in our sector are starting to request information on actions taken by ONNERA Group to be a sustainable organisation.
- Several direct sales customers have asked us to register and be evaluated on the Ecovadis platform.
- The commercial reasoning for our products, especially in the laundry sector, apart from taking into account the main features of the machines, in terms of price, is turning towards the energy efficiency of the machines and the amortisation of the machines in a few years, justifying the savings in energy and water consumption.

### Climate change:

- Climate change and the scarcity of resources such as water, electricity and fuel have made sustainability a key factor in all businesses and society as a whole.

### Digitisation:

- The laundry market mainly, and gradually those of the rest of our businesses, are asking for connectable products, which they can control remotely.
- The global way of working and relating to all stakeholders has been changing in recent years. The need to offer connectable products and services has become more prominent.

The main risks we have identified for ONNERA Group's businesses in terms of economic, social and environmental issues are:

**The rising costs** of all types of components and raw materials directly affect the cost of our products.

**Product-related risks.** Most products manufactured and sold by ONNERA Group are subject to standards and regulations, as failure to comply with them could result in personal injury and material damage. ONNERA Group ensures the safety of its products and reduces these risks by developing and launching new products according to an established product development and launch procedure, conducting the necessary laboratory tests, and following the standards that apply to each product family. Moreover, many of the products are certified through external laboratories.

**Regulations related to environmental impacts.** Market demands and new regulations will become more and more demanding in order to minimise the environmental impact of organisations and their products. Currently, three of ONNERA Group's manufacturing plants are ISO 14001 certified and the reduction of electricity, gas and water consumption is a critical factor in all new product launches.

**Risks related to cybersecurity.** Cyber-attacks are increasing globally and an intrusion at this level could shut down manufacturing processes and all IT systems, with serious financial repercussions. ONNERA Group has established cybersecurity protocols that are continuously monitored by the corporate IT department.

**European CSRD regulation:** gradual adaptation to the new CSRD (Corporate Sustainability Reporting Directive) in the coming years and preparation for compliance with the new EU requirements

## 3.5. Trust and proximity to stakeholders

(2-23)

The stakeholders identified at ONNERA Group are:

- Employees
- Customers
- Suppliers
- Social institutions (including education and technology centres)
- Public administration

*The approach for organising interest groups is as follows:*

- **Employees:** our employees are the Onnera Group's greatest asset. And that is why we are continuously committed to the professional growth of our employees, making them co-participants in the shared project. In order to take care of the organisational culture, every four years an Organisational Culture Survey is carried out, through which the feelings of the employees regarding different areas of the organisation are collected, the conclusions of which serve as a lever for improvement.
- **Customers:** our sales network maintains a constant and close relationship with our customers. We also attend different trade fairs in the sector to consolidate relations with current customers, as well as to create new business opportunities. It is worth highlighting the biannual Host Milano trade fair held this year, where the new product launches were well received and the positive image projected.
- **Suppliers and subcontractors:** we maintain a constant relationship with them via our purchasing and stock department. They participate in our materiality analysis via surveys that we send to our key suppliers.
- **Education and technology centres:** we participate with universities and technology centres to work on different projects according to our needs. We also collaborate with universities on students' end-of-degree projects, which we also use as a way of attracting talent. They have also participated in the materiality analysis through surveys.
- **Fagor Group and the Mondragon Corporation:** a continuous relationship is maintained between the two through various committees that hold regular meetings with the parent company Fagor Industrial S.coop.
- **Administration:** when there is a particular need from either of the two parties.

*The organisation mainly receives concerns or complaints from two stakeholders: workers and customers:*

- We try to manage employee complaints through the Social Council body, providing a response at the next meeting to any queries or complaints that were received at the previous meeting.
- When it comes to customers, aside from the aforementioned customer satisfaction survey, we also have a complaint system on our intranet where our technicians can record product, documentation or service complaints. These complaints go through a validation procedure, to see if we have enough information or if we need to ask for more details. Once validated, they are transferred to the corresponding solutions team. Each business unit monitors all the complaints and the corresponding actions on a monthly basis. Once the actions have been completed, the complaints are closed, and a response is sent with all information regarding the actions taken.
- Complaints from employees are mostly related to social issues, whereas complaints from customers are generally regarding product issues (occasional product faults or service issues).

# 3.6. Materiality analysis

(2-12, 2-29, 3-2)

In 2023, the dual materiality analysis conducted in 2022 remains in force, based on the impact materiality analysis conducted in 2020.

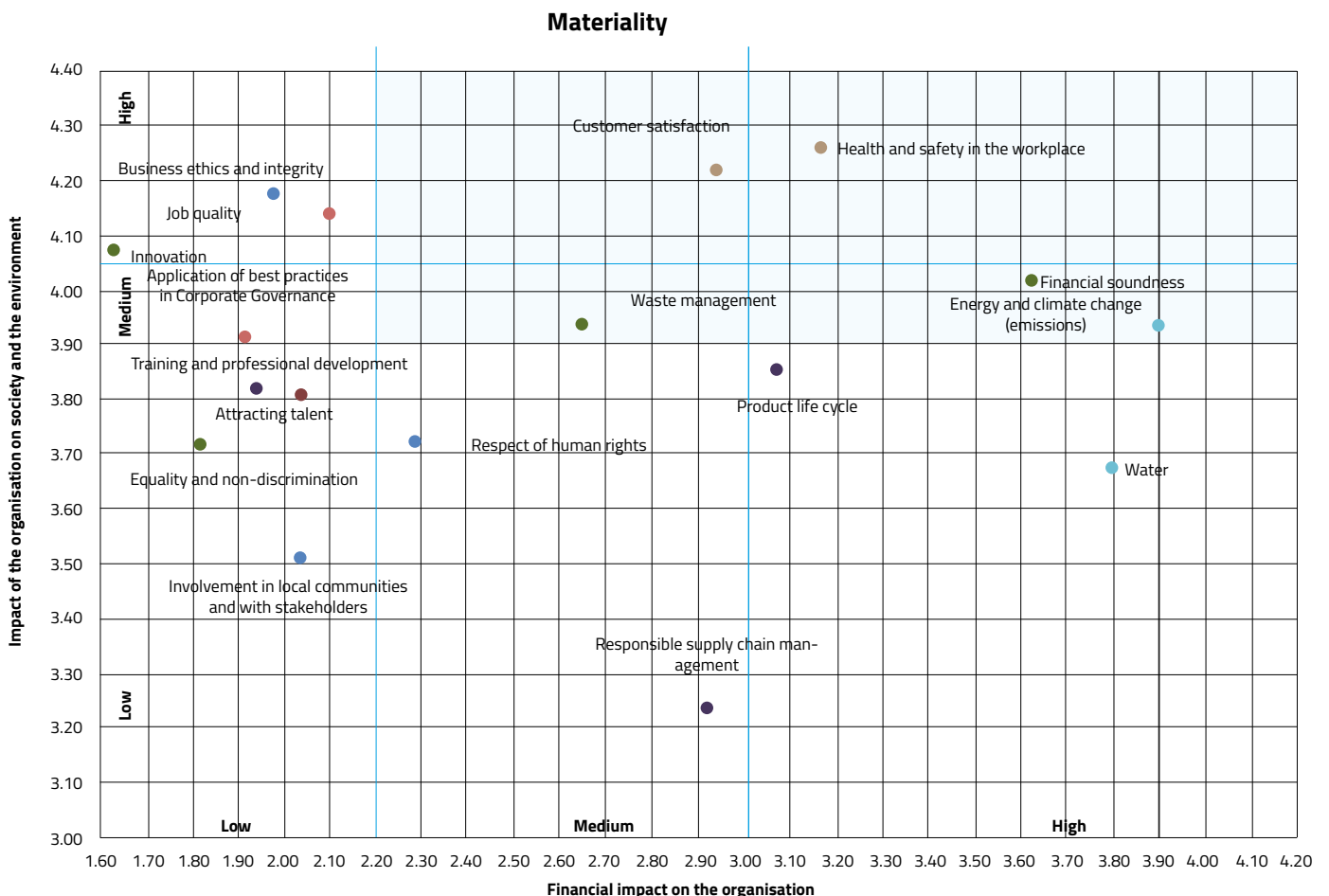
In 2020 we worked on ONNERA Group’s materiality from an internal and external perspective, considering the stakeholders identified in the above point. Global and sectoral trends were identified by analysing sustainability areas.

We analysed key global risks based on the 2022 WorldEconomicForum Report, which identifies potential risks in the short- (0 to 2 years), medium- (2 to 5 years) and long-term (5 to 10 years) and their relevance.

We analysed the key sectoral risks for the cooperative taking into account the countries and locations in which it operates. The Risk Horizon platform helps us to have an overview of the risks that are not relevant, relevant and very relevant for the company in ESG (environmental, social and governance) aspects.

Finally, an internal session was held with the Board of Directors and the Chairman, in which the relevance of these relevant issues for our organisation was weighted. The weighting was carried out exclusively from the perspective of financial materiality, as the weighting of impact materiality was carried out in the previous meeting.

The initial dual materiality matrix was as follows:





In a subsequent validation meeting, it was agreed to also include Product Life Cycle, Business Ethics and Integrity, and Innovation as material topics.

Upon completion of the process and having classified the issues according to their degree of importance, all issues of high importance in both financial materiality and social and environmental impact have been considered material, as well as issues of high, medium and low importance in both perspectives.

This is the selection of ONNERA GROUP'S MATERIAL ISSUES:

### Economic and governance sphere

- Financial soundness
- Business ethics and integrity

### Environmental sphere

- Waste management
- Energy and climate change
- Product life cycle

### Social sphere

- Health and safety in the workplace
- Customer satisfaction
- Innovation

## 3.7. Innovation and development (3-3)

ONNERA Group has allocated **1.64% of its turnover to R&D+i**, a figure very much in line with last year's figure (1.67%) and with a firm commitment to continue investing in innovation in the future.

Our innovation work involves different areas:

#### • **Product:**

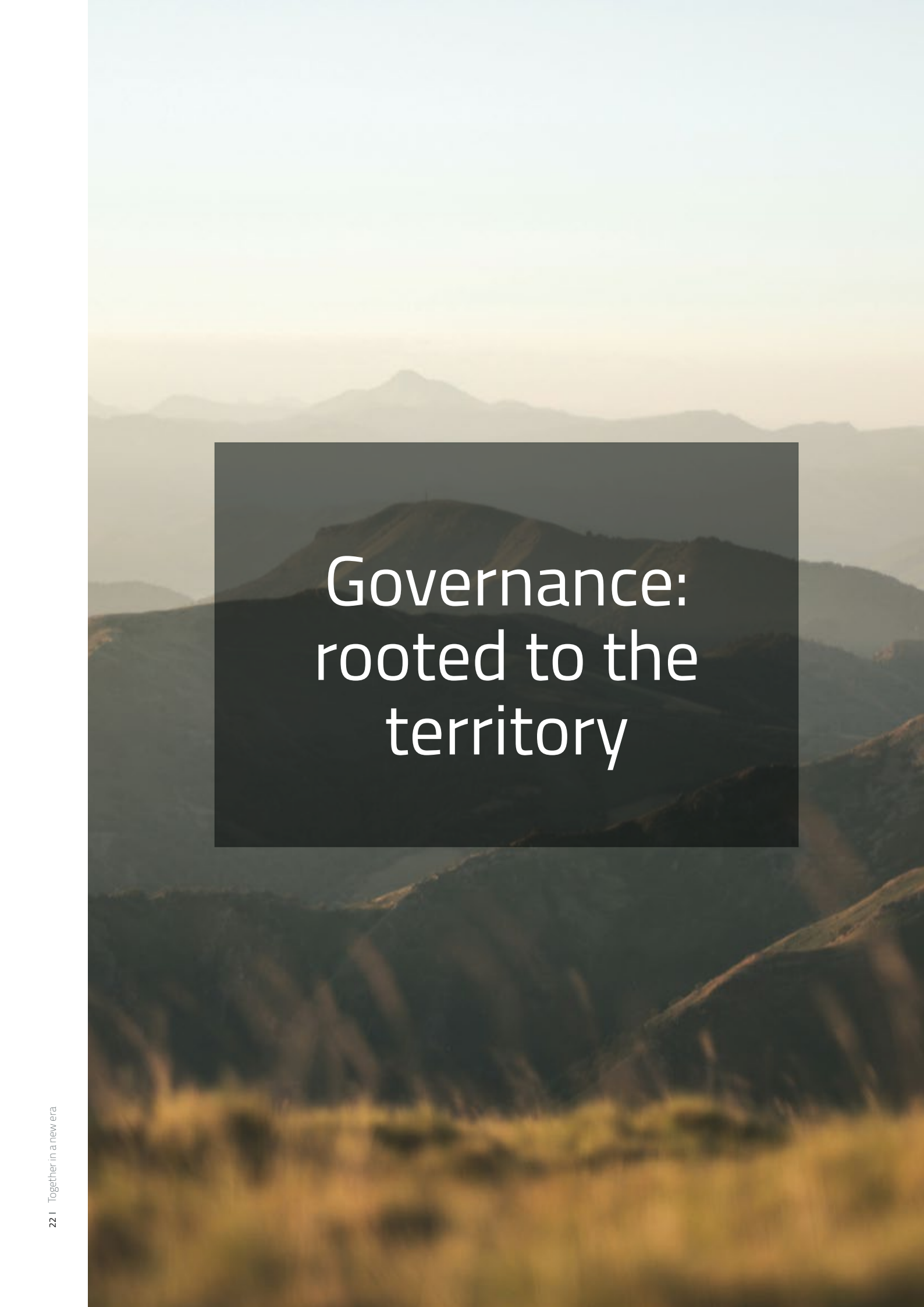
- Development of a new range of dishwashers in which the search for energy efficiency in terms of both water and electricity consumption has been a priority.
- Launch of a new compact oven with reduced dimensions for small businesses.
- Launch of a new range of cold preparation counters, achieving better energy efficiency letters in accordance with the new European regulations in this area.

• **Services:** the Digital Transformation, Electronics and Product departments are focusing their efforts on service digitisation projects and machine connectivity.

• **Processes:** innovation in terms of processes is geared towards improving productivity and the quality of our products by purchasing cutting-edge technology and digitising our production plants.

· In terms of IoT, approximately 5,000 laundry machines are currently connected to our platform and we are closely monitoring their evolution with the aim of improving their maintenance and the future design of new machines.

At a process and service level, our innovation requirements usually go hand in hand with the need to achieve better quality products, and also the opportunity to improve efficiency in our production processes. **ONNERA Group has relationships with various leading suppliers in the sectors of sheet metal transformation and welding technologies.** We have worked with a number of different suppliers on special developments for ONNERA Group, for the purposes of improving the quality and efficiency of our production processes and products.



# Governance: rooted to the territory

(3-3, 2-10, 2-11, 2-12, 2-13, 2-16, 2-29)

THE **GOVERNANCE STRUCTURE** AND **COOPERATIVE MODEL** OF THE **ONNERA GROUP'S** PARENT PLANT IS THE MOST OUTSTANDING EXPERIENCE IN TERMS OF GOVERNANCE.

A model that involves the worker-members in the ownership, management and distribution of the results of the socio-business project.

A project that promotes responsible, democratic and sustainable growth; responding to the new challenges of society such as the Sustainable Development Goals.

## 4.1. Governance structure

Fagor Industrial S.Coop, parent company of the ONNERA Group, is a cooperative company belonging to MONDRAGÓN Corporación and to the Fagor regional group. Its highest governing body is the Governing Board, which analyses, follows and approves the guidelines set by the Group's Board of Directors and submits them to the General Meeting for approval.

### General Meeting:

The highest body of the cooperative is the General Meeting, where all members can participate and express their opinions. The General Meeting is a corporate body made up of members, who discuss and make decisions related to their areas of expertise. Any active member chosen by the General Meeting may become a member of the governing body of the Governing Board.

The following table shows the gender breakdown of the composition of the General Meeting held on 12 May 2023.

Gender	No. employees	%
Women	131	31.12
Men	290	68.88
Overall total	421	100

### Governing Board:

The Governing Board is a collegiate body that is exclusively responsible for the management and representation of the Cooperative, in addition to exercising all the powers that are not expressly reserved by law, these statutes to the General Meeting or other corporate bodies.



The Governing Board is a collegiate body that is exclusively responsible for the management and representation of the Cooperative, in addition to exercising all the powers that are not expressly reserved by law, these statutes to the General Meeting or other corporate bodies.

It is made up of 9 members: a Chairperson, a Vice-Chairperson (who takes on the duties of the Chairperson in their absence), a secretary and six board members. Eight of them are male and one is female. Each of their votes carry the same weight, except in the case of a tie, when the Chairperson's vote will be counted as double.

The Chairperson, like other members of the Governing Board, is elected by the General Meeting and is re-elected every 4 years.

They perform many duties, but basically, from an operational point of view, the three areas of action are as follows:

#### • Social sphere:

- Duties related to company registrations and deregistrations; professional qualification, leaves of absence, etc.
- Appointment and dismissal of the manager and directors, establishing their powers, duties and attributions.
- Application of the labour and disciplinary regime.

#### • Economic Sphere:

- Approval of the cooperative's general strategies. Promoting the Strategic Plan. Monitoring the implementation and achievement of the strategic objectives.
- Approval and monitoring of the cooperative's management plans and financial projections.
- Corporate or capital operations: mergers, acquisitions, joint ventures, restructurings, capital increases, etc.
- Approval of strategic alliances, at any level (commercial, corporate, etc.).
- Ensuring the integrity of the company's accounting systems and financial statements, including an independent audit, and the implementation of appropriate control systems, in particular risk control, financial control, corporate standards and legal compliance.
- Approval of the sustainability strategy and its communication.
- Approval of the investment policy and distribution of profits.



**Institutional Sphere:**

- Convening and directing the General Meeting, executing its resolutions.
- Proposing to the General Meeting any amendments to the statutes or regulations.
- Definition of management, procedural or regulatory rules.
- Representing the cooperative vis-à-vis third parties.

In order to fulfil the duties described above, the roles defined for the members of the Governing Board are as follows:

- The Governing Board must manage the cooperative’s socio-business project with a **global and long-term vision**.
- It must have a **clear and shared vision** of the socio-business project.
- It represents and defends the **cooperative’s interests**, ensuring through its decisions the common good and **future sustainability** of the project.
- It must be clear that its basic role is institutional and **not executive**.
- The body must ensure the **progress of the socio-business project**.
- The members of the Governing Board must make decisions **diligently and be proactive** in performing their work.
- The Governing Board is responsible for its own **development as a body**, and to do this it regularly analyses and identifies the **knowledge, competencies and skills** required for the proper functioning of the body.
- The actions of the Governing Board must **exemplify the corporate values**.
- The Governing Board must assume the responsibility of leading the achievement of an **exciting and meaningful cooperative project**, and clearly transmit to Management, to the other bodies and to the collective as a whole the vision of where we want to be in the future.
- The Governing Board must be proactive in the search for **inter-cooperation** between the different ONNERA Group subsidiaries, as well as with other agents outside the cooperative.
- It must be committed to the development of **social transformation projects**, incorporating them into the cooperative’s socio-business project and being proactive in the development of social initiatives in inter-cooperation with other social institutions.

**Board of Directors:**

The Board of Directors is the body that **coordinates the activities of upper management and advises the Governing Board**. It is made up of 10 members: the Managing Director and nine executive members whose actions are limited to strategic and operational management. The Managing Director is chosen by the Governing Board, and, alongside the Chairperson, they lead the socio-business project on the basis of company excellence and the Cooperative Principles.

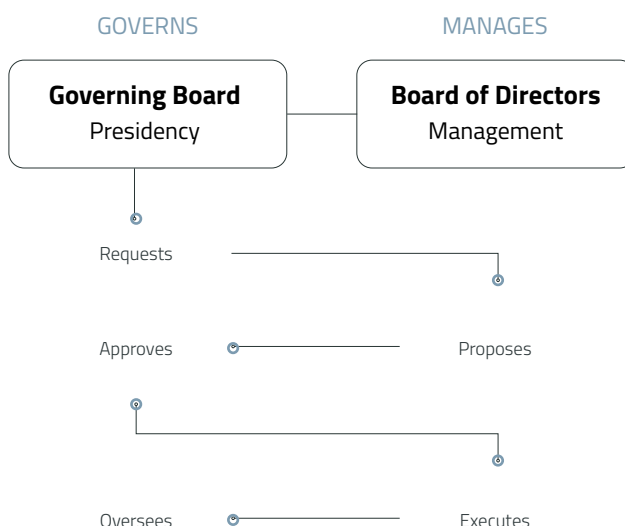
The body must have a **clear and shared vision** of the ONNERA Group’s economic and social project. And the Vision, Mission and Values will be the fundamental guides to proactively managing the socio-business strategy.

The relationship between the Governing Board and the Board of Directors acquires a singular importance in the cooperative operation, as a close relationship with good communication facilitates the delegation-control process of the management of the Shared Project.

The Managing Director makes monthly reports to the Governing Board on the management and economic-financial-social situation of the ONNERA Group, clearly communicating the evolution of the fundamental variables defined.

The performance of the Governing Board and the Board of Directors is evaluated every year at the General Meeting. At this meeting, a vote is taken on whether or not to approve the previous year’s management and the Management Plan for the current year.

This image graphically illustrates the duties and relationship between the two bodies:



## 04. Governance: Rooted to the territory

### 4.1. Governance structure

#### Social Council:

The Social Council represents all of the members in regard to internal procedures at the cooperative. It is a body that informs and involves participation from all the members-workers. The number of members is established based on the number of members of the cooperative and is intended to represent the worker-members, being the spokesperson for their aspirations.

Its basic functions include providing information, advice and consultation, and it also provides negotiation and membership oversight.

Gender	No. people	%
Women	9	56.25
Men	7	43.75
Overall total	16	100

This body is currently made up of 16 councillors, 44% of whom are women, and represents both members and workers from the different areas or departments of the cooperative, collecting requests, suggestions and concerns and meeting on a monthly basis to deal with these issues. It is the Chairperson of the Governing Board who presides over the meeting and makes a monthly report on the evolution of the economic-financial-social management and conveys the communications of the Governing Board. Occasionally, the manager themselves or any director of the Board of Directors is called upon to make specific reports.

Afterwards, the social representatives organise and impart "*consejillos*", forums where they meet with all those they represent, and pass on the responses, agreements and commitments made at the Plenary Session of the Social Council.

The normal way to convey the concerns and doubts of the staff to the Governing Board or the Board of Directors is through these "*consejillos*", whose social representatives pass them on to the Social Council. In any case, in the event of any critical or urgent case, both the members of the Governing Board and the Chairperson themselves are available to attend to any member-worker.

#### Other committees:

The Vigilance Committee monitors the compliance of accounting aspects and any other that fall within their purview. Their main objective is to review the annual accounts and produce a mandatory report about said accounts and about the proposed distribution of surpluses or allocation of losses.

It is made up of three persons who meet quarterly with the Chairperson, who makes a report on the evolution of the business. They issue an opinion for approval at the General Meeting.

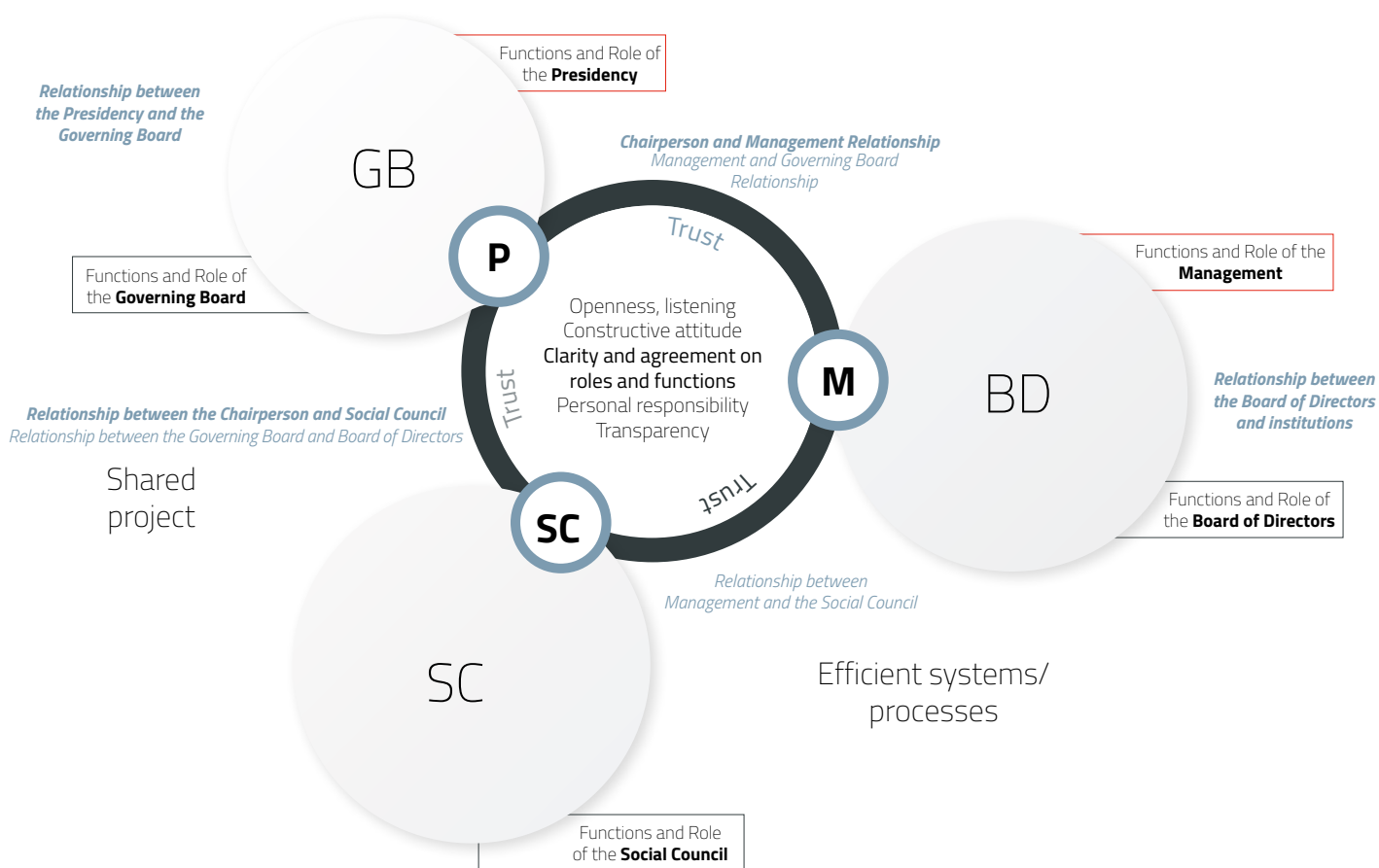
The Equality Committee is the team that monitors and ensures compliance with and traction of the Cooperative's Equality Plan, promoting different initiatives related to gender equality. It is committed to reviewing the plan every four years. A team that is currently undergoing a continuous training process in view of the current characteristics and obligations of equality policies and plans.

The following diagram shows the optimal operating model between the different key bodies of the cooperative, which should be nurtured by a mutual "trust" between them.



### Systematic vision of Cooperative Governance

Based on the dynamic of roles and relationships



## 4.2. Cooperative model

The cooperative model, focused on our parent company ONNERA Group, from the definition and manifestation of the basic principles, inspires our working community in pursuit of satisfying the human and social aspirations of our members.

To do this, it is necessary to achieve a profitable and solid socio-business structure, and to place cooperation at the service of the individual, in solidarity with the world and the environment to which we belong.

- We see work as a resource for the progressive satisfaction of human aspirations and for achieving human progress, from a demanding and responsible sense of solidarity that fosters individual and collective commitment to everyone's own personal professional circumstances.
- The means of production are owned by the worker members and social rights are linked to the work of people, not to the possession of capital.
- All members of the Cooperative are involved in choosing their representative and governing bodies and in determining their future as members, advocating a democratic model that permits and encourages joint responsibility as a community, both in terms of corporate structure and business management.

*Along with education and cooperative development, these cooperative principles serve as behavioural guidelines for the people in our organisation, so they can put the Cooperative's values into practice. **People building a shared project together.***

*In order to ensure that the Cooperative's governing bodies and the way they perform their functions are truly democratic, we encourage members to participate in selecting them, to join them and to actively participate in the network of communications and decision-making of a system that is based on participation and work autonomy.*

## 4.3. Compliance and business ethics

(2-26, 205-1)

During 2023, the Compliance System defined in 2022 was established and consolidated. The Compliance Committee appointed has started to hold its first follow-up meetings and to ensure compliance with the Code of Conduct.

The Committee is made up of five members who have received initial training on the subject in order to perform their duties.

The objective for next year is to systematise the extension of this code of conduct to the rest of the ONNERA Group.

To date, no complaints have been received through the whistleblowing channel created for this purpose. Our code of conduct clearly states that acts of corruption, bribery or extortion are expressly prohibited, including the offer or promise, directly or indirectly, of any kind of illicit advantage, as well as influence peddling. The same applies to money laundering, indicating that we will always comply with national and international money laundering laws.



## 4.4. Human rights

(3-3, 2-23, 2-24, 2-25, 2-26, 414-2, 412-1)

The legal form of a cooperative, the parent company of ONNERA Group, is an ambitious development of the principles of the **Universal Declaration of Human Rights**, namely that all human beings are equal in dignity and rights.

*ONNERA Group refuses on principle to engage in forced labour, child labour and any kind of discrimination and complies with the fundamental conventions of the International Labour Organisation.*

The people who work for our cooperative are members with the same rights and obligations, regardless of their expertise or position in the hierarchy. They all have a stake in the risks and benefits of socio-business activity.

The only possible negative impact we detect in this area would be related to our supply chain, with suppliers in countries that may be at risk of human rights violations. Our purchasing department is in charge of reviewing the situation of these suppliers' plants and in the event of detecting possible risks, collaboration with these companies would automatically be ruled out. These evaluations are sometimes carried out by visits, sometimes by requesting information from them, which is then checked as best as possible. In the medium-term, we plan to ask suppliers to adhere to our code of conduct, which specifically details our commitment to:

- Prohibition of forced and arduous labour
- Prohibition of trafficking in human beings and protection of foreign nationals
- Prohibition of child labour and protection of minors

Internally, the Compliance Committee is responsible for ensuring that the Human Rights aspects of the Code of Conduct are complied with within the organisation.

One risk that is perhaps more significant is that of harassment in the workplace. While there have been no incidents in our case, it does of course have a significant effect on people who have suffered it. We have developed the "PRO53 Internal Conflict Resolution" procedure, which aims to establish the necessary actions to take in response to complaints about harassment in the workplace. The complainant can rely on a mediator from among the possible profiles that are defined for this task. An attempt will always be made first to resolve the conflict through a conciliatory meeting, but in the event that the meeting is not successful, a formal resolution will be made.

To date, ONNERA Group has not received any complaints regarding human rights violations.

As our parent plant is a cooperative entity, we promote and respect freedom of association and the right to collective bargaining through the governing body called the Social Council, whose functions are explained in section 4.1, and the non-cooperative plants do so through trade union representatives.

A photograph showing a person's hands typing on a laptop keyboard. The laptop is silver and has a black keyboard. The person is wearing a light-colored shirt and a dark watch. In the background, another laptop is visible on a dark table, and other people's hands are partially visible, suggesting a meeting or collaborative work environment. The lighting is soft and focused on the hands and the laptop.

Customers:  
responsible and  
quality products

(3-3, 2-6)

ONNERA GROUP GROWS WITH ITS CUSTOMERS IN THE DIFFERENT AREAS IN WHICH IT OPERATES;

**based on relationships that are trusting, long-lasting and beneficial for both parties.**

Comprehensively satisfying the customer's needs with quality equipment and services is one of the objectives ONNERA Group strives for every day.

## 05. Customers: responsible and quality products

### 5.1. Product quality and safety

(416-2, 417-1)

The portfolio of products manufactured by ONNERA Group is endorsed by the different certifications obtained for sale in different countries around the world.

Our laboratories are accredited to produce certifications in accordance with the standards that regulate products according to their different intended markets. In order to respond to the growing certification demands from various different countries, we also occasionally work with external laboratories.

ONNERA Group complies with all requirements in terms of the labelling and documentation required by each certification, and there is no current conformity to which it does not comply.

The quality of all our product launches to the market is guaranteed, strictly following the procedure for launching new products, which establishes all the milestones for prior laboratory tests, pre-series and observation periods to be carried out in the market in order to be able to launch products on the market.

### 5.2. Customer satisfaction

ONNERA Group's sales network makes a great effort to ensure that the relationship it maintains with its customers is serious, close and long-lasting, as this is a key and differentiating aspect of our business.

Relationships consolidated over time, based on a good pre-sales and after-sales service, with regular visits to customers and continuous technical and commercial training.

ONNERA Group is also committed to consolidating and strengthening the position of our commercial brands in the market by attending different trade fairs in the Food Service and Laundry sectors.

Customer satisfaction is a permanent focus for us. It is measured and managed in two ways:

- **Our sales and technical network** is in permanent contact with our customers and gathers their feedback on our products and services through visits, phone calls and e-mails. Both our sales team and our technicians can report complaints and concerns from customers to the organisation through our complaints management system, or they can also communicate needs for new products and services to the Product Market Committee, which is responsible for coordinating all new product launches. Customer complaints are collected on BEONN, our intranet platform. After-sales technicians filter the customer complaints and collect all the necessary information in order to record the complaint in the system.

During 2023, 0.63% of sales complaints have been registered and processed in our system. Currently, 92% of the complaints have been resolved and the rest are being worked on.





## 5.3. Digital transformation and cybersecurity

(418-1)

• **Customer satisfaction survey:** we ask a wide range of our customers questions about 20 different factors, which may relate to the reliability of our products, our sales service or our pre-sales and after-sales services. A report is then produced to draw conclusions from all the answers, followed by an action plan.

A customer satisfaction survey was carried out during 2023, the main findings of which are detailed below:

The extensive product range, innovation and pre-sales/after-sales support are the most highly valued points overall.

In terms of digital transformation, the MyFagor application stood out for its ease of access to all types of documentation and website orders for spare parts.

The imperative need for connectivity in all equipment is ratified in almost all markets.

The factors on which we must continue to work are aesthetic design, installation, reparability, guarantee and greater support at the point of sale.

Digital transformation is a fundamental part of our business strategy, and we have been firmly committed to it in recent years.

By 2023, more than 5,000 laundry machines will be connected to the cloud via our IoT platform. A connection that allows our customers to control their equipment remotely, receive alerts and notifications, and create schedules, among many other options. This milestone is key to growing our laundry and foodservice businesses.

Cybersecurity is another key aspect on which the ONNERA Group's IT department is working continuously, updating protocols to prevent intrusions into our computer system as much as possible.

We have not received any complaints regarding breaches of customer privacy or loss of data during 2023 or in previous years.

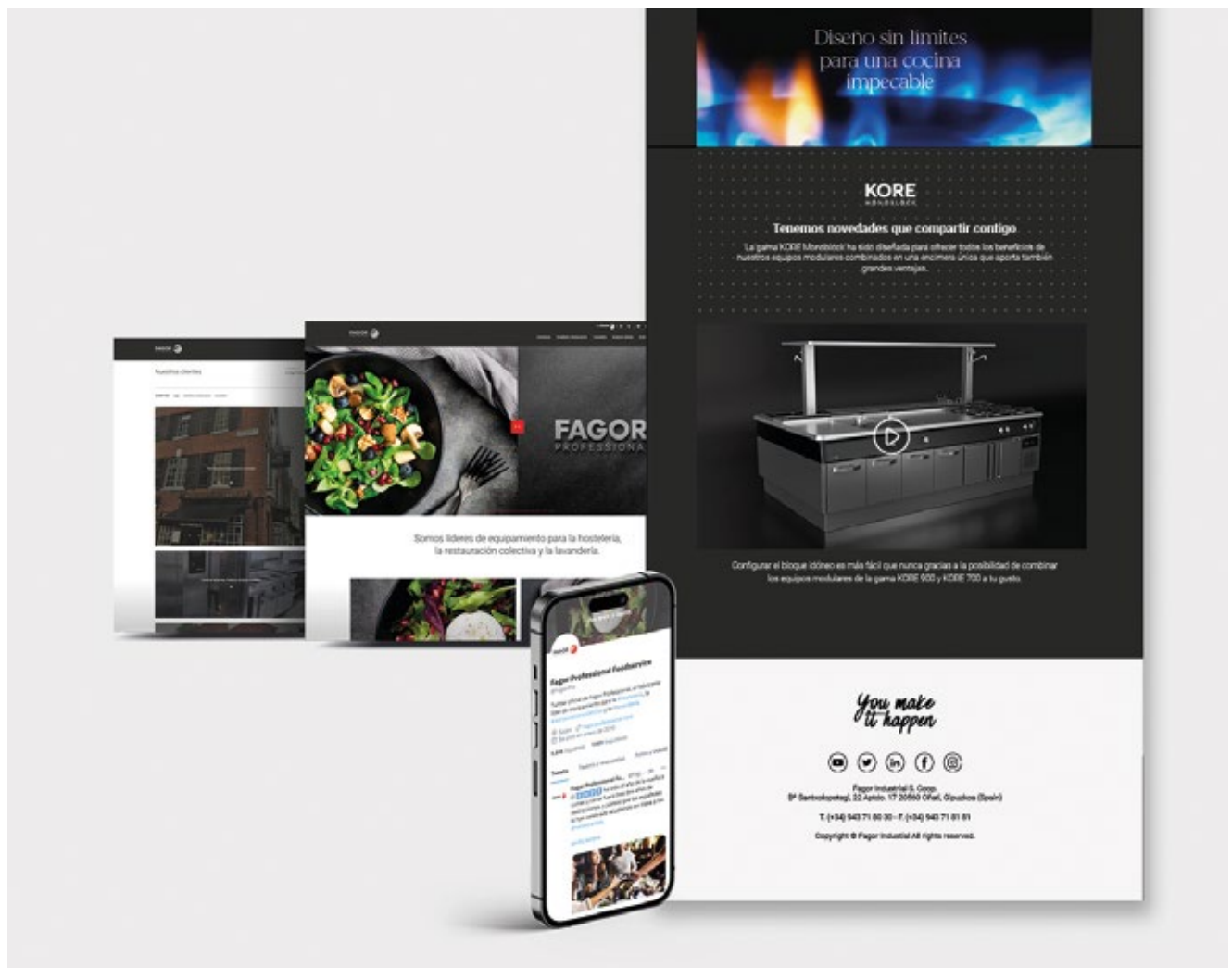
05. Customers: responsible and quality products

## 5.4. Communication and relations with customers

Each ONNERA Group brand has its own Marketing and Communication Plan for its different stakeholders.

The communication plans include the maintenance and monitoring of the websites as well as the implementation of campaigns and communications through social networks such as LinkedIn, Facebook and Instagram.

The communications more related to product catalogues and the technical part of the products are carried out through newsletters that are sent via e-mail to internal or external staff depending on the type of message to be conveyed.







# Suppliers: sustainability in the supply chain



(2-6, 204-1, 308-2, 408-1, 414-1, 414-2)

## THE SUPPLY CHAIN AT ONNERA GROUP IS MADE UP OF THE FOLLOWING ELEMENTS:

1. Supply of raw materials and components: we plan the purchase of components and raw materials based on demand.
2. Transport of raw materials and components to our warehouses: materials are usually transported as collect on delivery and are generally managed by our stock departments.
3. Manufacture of sheet metal: the sheet metal components for our machines are manufactured in each production plant, using the raw materials we've purchased.
4. Storage of components and sheet metal: all components that have been purchased or manufactured internally are stored in the central warehouse, which supplies the assembly lines based on a manufacturing programme.
5. Manufacture of appliances: this is the entire process of machining and assembling the various appliances that we assemble in our plant.
6. Storage of finished product: all the appliances we've manufactured are sent to the finished product warehouse, where they are stored until the orders are sent to our customers.
7. Transporting the finished product to customers: the way this transport is handled will depend on the type of customer and the destination country.

We work with three types of providers in our organisation:

- **Suppliers of raw materials and components:** they supply our plants with the materials they need to manufacture our products.
- **Transport and service providers:** transport companies that bring us the materials we need for manufacture and also deliver the finished products to our customers.
- **Suppliers of finished products:** a small proportion of the products we sell in our catalogues are purchased from other manufacturers.

Below are some of the potential negative social and environmental impacts we have identified in our supply chain:

- Human rights violations in countries with a higher risk of violating these rights. Although we have not identified any such impacts among our current suppliers, ONNERA Group continues to work on extending both internally and to our suppliers to adhere to our Code of Conduct; in which the prohibition of forced labour and the prohibition of human trafficking and child labour are firmly enshrined.
- GHG emissions generated by the energy used to transport raw materials and components. As far as possible, we try to ensure that the suppliers we work with are local; in their absence, we work on the possible grouping of materials in different ports, thus reducing the environmental impact of transport.

## 6.1. Responsibility for the supply chain

*It is not enough to be accountable for our own activities, we must also take responsibility for the impact of our supply chain.*

Leaving behind the exclusive assumption of direct responsibility for its own activity, ONNERA Group is starting to assume its responsibility in the supply chain and focus on the impact generated by its suppliers.

One of the main projects undertaken during 2023 has been the design and construction of the Supplier Portal, the purpose of which is to increase knowledge of our suppliers, automating and improving the management of purchasing processes.

It is on this platform where the supplier is registered by attaching the documentation required by ONNERA Group in response to environmental (ISO certifications, etc.) and social matters, and can consult the status of their shipments, invoices, payments, etc., at any time.

During this year, like in 2022, compliance with supply by suppliers has remained stable, with the occasional instability of some electronic components standing out. In general, long supply lead times continue to be maintained, so ONNERA Group continues to make its long-term purchasing forecasts, guaranteeing the supply of raw materials and components for our manufacturing processes.

The subcontracting of suppliers, both for maintenance and installation work at the manufacturing plants and for the installation and commissioning of our machines at the customer's premises, poses a security risk for the organisation. For this reason, the manufacturing plants have a control procedure for contractors that determines the correct procedure for coordinating and managing activities between the organisation and third parties, in order to protect the health and safety of both employees and third parties who provide work and/or services to our organisation. There is a system in place in order to manage the following aspects:

- The approval of contractors, from the viewpoint of Occupational Health and Safety.
- The environmental aspects generated by contractors as a result of their work at our facilities.
- Ensuring that contractors are legally authorised to carry out their work.
- Procedures for visits, drivers, etc.

ONNERA Group considers the occupational health and safety of its employees to be a very important aspect for both employees and suppliers and for this reason, the parent plant has the international ISO 45001 certification integrated into its management system, together with ISO 9001 and ISO 14001.

All new or modified components undergo an approval process to ensure that they comply with the specifications defined from design. Samples are approved and the first batch is also inspected.

The approval of suppliers is a process that is carried out annually and all cases with scores below 97% in the quality section are analysed, as well as those with supply problems. After this analysis, it is decided to which of these suppliers the evaluation report is sent, requesting corrective actions. The criteria that we take into account when evaluating suppliers is as follows:

- Result of the initial evaluation carried out
- Quality
- Service

The inclusion of environmental and social criteria is being considered in the future.

Considering the nature of our business, we don't consider it necessary to carry out supplier audits unless some significant incident occurs with one of them.

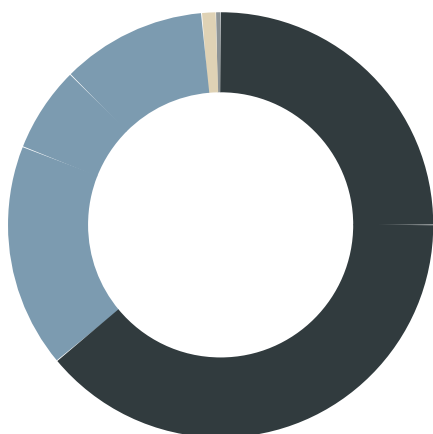
In terms of the measures adopted by the organisation to contribute towards the abolishment of child labour and the elimination of forced labour, it is the purchasing department that visits new suppliers and investigates this issue. If there is any sign that the supplier engages with child labour, they will be automatically excluded from our supplier portfolio.

*Last year we completed 316 supplier evaluations and 94.6% of them had a score over 97%. The remaining 5.4% of suppliers have been analysed on a case-by-case basis to identify the suppliers to whom the evaluation report is sent.*

## 6.2. Local suppliers

Considering the nature of our business, we don't consider it necessary to carry out supplier audits unless some significant incident occurs with one of them.

The distribution of the purchase value by type of material has not changed much with respect to 2022, with the greatest weight being given to the purchase of components, with 68% of the total.



■ Components (plastic, electrical, electronic, etc.)	68.25%
■ Raw materials	29.57%
■ Auxiliary materials	1.73%
■ Supplies	0.45%

In 2023, 63% of the purchases made by the ONNERA Group's various manufacturing plants were with local suppliers (suppliers in the country itself). This is a sustainable and environmentally friendly choice, as reducing product transport distances reduces the carbon footprint and promotes a more sustainable supply chain.

A figure that follows the upward trend of recent years. The 2022 figure was 62.5%.



A close-up photograph of a hand holding a vibrant green fern frond. The frond is the central focus, showing its intricate, feathery structure. The background is a soft, out-of-focus green, suggesting a natural, outdoor setting. The lighting is bright and natural, highlighting the texture of the fern leaves.

# Human team: taking care of people



(2-6, 204-1, 308-2, 408-1, 414-1, 414-2)

## AT ONNERA GROUP, PEOPLE ARE AT THE CORE OF EVERYTHING.

We are the people who build the future with co-responsibility for the shared project, with the commitment to leave new generations a better organisation than the one we have received.

To enable people to give their very best, **we are working towards building an advanced corporate culture** that encourages teamwork, that knows how to manage diversity, that protects people's health and that allows for a healthy work-life balance.

*Important NOTE: The criterion followed this year 2023 for the reporting of human resources data has been the **FTE (full time equivalent)**; which, unlike the previous year, takes into account the real working time of employees: taking into account both the reductions in working hours and their reduction %, as well as the actual working days during the year. For this reason, data comparisons with respect to the previous year become meaningless.*

# 7.1. Solidarity as a fundamental principle

## 7.1.1 EMPLOYMENT

(102-8)

As of 31 December 2023, ONNERA Group has a workforce of 1,975.46 people, of which 1,500.59 are men and 474.87 are women.

Gender	No. FTEs	%
Women	1,500.59	75.96
Men	474.87	24.04
Overall total	1,975.46	100

Percentage-wise, we can say that the ratio of men and women has hardly changed compared to 2022, when 75.1% of the workforce were men and 24.9% were women.

## 7.1.2 CONTRACT TYPES

With regard to the type of contract, at the end of 2023, 92.14% of the ONNERA Group's workforce will be on permanent contracts, while the remaining 7.86% will be on temporary contracts.

Contract type	No. FTEs	%
Permanent	1,820.19	92.14
Temporary	155.26	7.86
Overall total	1,975.4	100

\* Part-time contracts were incorporated into the permanent and temporary contracts.

Figures very similar to those at year-end 2022: 92.2% with permanent contract and 7.8% with temporary contract.

The breakdown of contract types by gender is as follows (data at the end of 2023):

Contract type	Men		Women		Overall total	
	No. FTEs	%	No. FTEs	%	Total	%
Permanent	1,379.85	69.85	440.35	22.29	1,820.19	92.14
Temporary	120.74	6.11	34.52	1.75	155.26	7.86
Overall total	1,500.59	75.96	474.87	24.04	1,975.46	100

1.31% of the ONNERA Group workforce takes a reduction in working hours for various reasons (childcare, care of the elderly, etc.).

Type of working day	No. FTEs	%
Full time	1,949.54	98.69
Reduced working hours	25.92	1.31
Overall total	1,975.46	100

The breakdown of the type of working day by gender is as follows (data at the end of 2023): of the total number of people taking a reduction in working hours, 58.11% are women and 41.89% are men.

There is an increasingly gender-equitable trend in terms of reduced working hours for childcare.

Type of working day	Men	Women	Overall total
Full time	1,489.73	459.81	1,949.54
Reduced working hours	10.86	15.06	25.92
Overall total	1,500.59	474.87	1,975.46

The following table shows the list of people at the end of 2023 according to type of contract and type of working day; as can be seen, 95.2% of the reduced working days correspond to workers with a permanent contract.

No. FTEs	Type of working day		
	Full time	Reduced working hours	Overall total
Permanent	1,795.52	24.67	1,820.19
Temporary	154.02	1.25	155.26
Overall total	1,949.54	25.92	1,975.46

## 07. Human team: taking care of people

### 7.1. Solidarity as a fundamental principle

#### 7.1.2. CONTRACT TYPES

#### REDUNDANCY TRENDS

A good planning of people at ONNERA Group level and the stabilisation of the workforce are the answer to the number of redundancies, 54.88 FTEs in total in 2023; considerably lower than in 2022, which was 132 redundancies (people made redundant) 77% of the redundancies are concentrated in the subsidiaries in Mexico (ONNERA Mexico and Fagor Professional Mexico).

Country	No. FTE redundancies	%
Spain	9.14	9.76
Italy	0.87	0.61
Mexico	35.30	76.83
Others	1.49	1.22
Poland	8.08	11.59
Overall total	54.88	100

In terms of redundancy payments, these are made according to the corresponding legislation in each country.

## 7.2. Wage solidarity

(2-19, 2-20, 405-2)

#### WAGE RATIO BY GENDER

In terms of wages in 2023, there has been a significant increase compared to the previous year, both globally and for each of the professional categories:

Gender	Average wage in €
Men	26,515.22
Women	22,235.04
Overall total	25,471.39

#### WAGE RATIO BY AGE

With regard to the evolution in 2023 of the average remuneration by age group, there has been an increase in all age groups.

The data are shown in the following table:

Age	2023			2022
	Men	Women	Total	Total
20-35 years	18,173.18	15,895.31	17,562.64	14,911
36-45 years	27,132.37	22,994.65	26,137.96	24,602
46-55 years	32,655.13	28,602.06	31,669.82	29,414
+ 55 years	35,418.21	28,681.74	34,319.56	32,808
Total	26,515.22	22,235.04	25,471.39	-



## WAGE RATIO BY PROFESSIONAL CATEGORY

The following table shows the average wage ratio by gender and professional category:

Professional category (€)	2023			2022		
	Men	Women	Total	Men	Women	Total
Operators	21,614.89	16,242.98	20,481.15	19,518	13,583	18,174
Upper management	86,144.47	65,624.23	83,579.44	80,147	60,334	78,005
Middle management	50,120.31	44,029.83	48,743.93	40,932	28,864	37,985
Technicians	29,074.86	26,880.99	28,337.64	28,132	26,862	27,689
Overall total	26,515.22	22,235.04	25,471.39	-	-	-

\* Management wages include not only the Onnera Group's management committee but also other front-line managers who are not part of the group's management committee.

## WAGE GAP BY COUNTRIES

The following table shows the wage gap by country. As can be seen, there is a larger wage gap in those countries classified as "Other": UK, Turkey, China, Czech Republic, Portugal, Colombia, Jamaica and Dominican Republic.

It is worth highlighting the positive value of the wage gap in Spain: 0.98

2023								
Average wage (€)	Spain	France	Italy	Mexico	Others	Poland	USA	Overall total
Men (b)	32,959.26	47,935.61	50,194.00	9,510.07	26,775.71	17,929.79	74,042.34	26,515.22
Women (a)	32,289.44	42,749.78	40,666.67	8,491.79	18,840.50	14,420.84	52,644.17	22,235.04
Calculation: a/b	0.98	0.89	0.81	0.89	0.70	0.80	0.71	0.84
Overall total	32,823.43	46,678.43	46,110.86	9,179.71	23,538.98	17,206.98	68,206.48	25,471.39

In the following table we can see the data for the previous year.

2022							
Average wage (€)	Spain	France	Italy	Mexico	Others	Poland	USA
Men (b)	29,970	51,794	46,333	9,957	27,911	15,191	75,374
Women (a)	28,128	37,076	34,250	7,877	20,578	11,497	41,793
Calculation: a/b	0.94	0.71	0.74	0.79	0.74	0.76	0.55

## 07. Human team: taking care of people

### 7.2. Wage solidarity

#### WAGE GAP BY PROFESSIONAL CATEGORY AND COUNTRY

The table below shows the weighted average remuneration 2023 for men and women by professional category and country, as well as the existing wage gap:

Country	Category	Average wage (€)			
		Men	Women	Gap	Overall total
Spain	Operators	28,622.92	28,011.75	0.98	28,525.68
	Upper management	85,351.44	59,988.64	0.70	82,307.90
	Middle management	49,532.69	45,337.89	0.92	48,595.56
	Technicians	38,370.86	35,113.96	0.92	37,336.41
	Total Spain	32,959.26	32,289.44	0.98	32,823.43
France	Operators	28,968.86	29,187.63	1.01	28,980.37
	Upper management	164,306.77	-	-	164,306.77
	Middle management	70,042.75	59,378.09	0.85	67,483.23
	Technicians	31,685.15	33,171.14	1.05	32,322.00
	Total France	47,935.61	42,749.78	0.89	46,678.43
Italy	Operators	70,000.00	-	-	70,000.00
	Middle management	47,250.00	70,000.00	1.48	54,833.33
	Technicians	36,276.00	26,000.00	0.72	29,425.33
	Total Italy	50,194.00	40,666.67	0.81	46,110.86
Mexico	Operators	6,684.41	5,642.06	0.84	6,347.35
	Upper management	90,228.40	74,407.21	0.82	87,064.16
	Middle management	40,718.54	33,866.67	0.83	39,195.90
	Technicians	13,130.81	14,108.78	1.07	13,458.43
	Total Mexico	9,510.07	8,491.79	0.89	9,179.71
Others	Operators	10,966.13	9,065.58	0.83	10,666.05
	Upper management	74,010.37	39,465.58	0.53	62,495.44
	Middle management	43,494.37	18,995.27	0.44	34,585.60
	Technicians	28,848.38	19,191.84	0.67	23,683.25
	Total Other	26,775.71	18,840.50	0.70	23,538.98
Poland	Operators	15,820.03	12,604.98	0.80	15,159.16
	Upper management	49,715.48	44,399.19	0.89	47,943.38
	Middle management	27,851.89	22,810.95	0.82	27,586.58
	Technicians	17,843.74	14,343.51	0.80	16,996.91
	Total Poland	17,929.79	14,420.84	0.80	17,206.98
USA	Operators	111,270.95	-	-	111,270.95
	Middle management	66,790.48	56,852.91	0.85	64,582.13
	Technicians	43,580.95	49,277.18	1.13	46,745.52
	Total USA	74,042.34	52,644.17	0.71	68,206.48
<b>Overall total</b>		26,515.22	22,235.04	0.84	25,471.39

## GOVERNING BOARD OR BOARD OF DIRECTORS OF ONNERA GROUP

### Governing Board

As described in point 4.1 of this document, the ONNERA Group's governing body is a team of persons appointed by the General Meeting who hold office without receiving specific remuneration for their role as directors. They share their role as director with their professional work at the company. Only the chairperson is released from their job to perform their duties.

In total, the body is made up of 9 board members (one chairperson and 8 board members) who represent different areas of the parent cooperative. Eight men and one woman are renewed every four years by the General Meeting.

### Board members' education and training

- Bachelor's Degree in Business Studies
- General Basic Education
- Technical Engineering Degree in Electronics (2)
- Second Degree Vocational Training in Mechanics (2)
- Second Degree Vocational Training in Industry
- Diploma in Business

The average wage of the ONNERA Group Board of Directors in 2023 was €43,088; 10% more than in the previous year.

We have not broken it down by gender in order to maintain confidentiality, as there is only one woman on the Board of Directors.

This average wage corresponds to the remuneration of the position held by each director, over and above the administration work they perform.

### Management Committee

The average wage of the Onnera Group's Management Committee in 2023 was €126,952.20. We have not broken it down by gender in order to maintain confidentiality, as there is only one woman on the ONNERA Group's Management Committee.

## 7.3. Work organisation

In terms of work organisation, management at ONNERA Group is decentralised, with each country and each plant working according to their own cultural differences, deep-rooted customs and the needs and capabilities of the production plants, functioning autonomously.

However, the Group does have general criteria that is based on trust and the commitment of its employees.

At the cooperative we have general guidelines set by our internal regulations on this matter, and we also have internal operational standards regarding work time that are based on the following criteria:

- a) Clear and fair criteria: the same response to the same situations.
- b) Encouraging a culture of productivity, rather than an on-site culture, minimising the need for overtime.
- c) Avoiding and minimising bureaucracy: authorisations, requests, monitoring, etc.
- d) Responding to the needs that ensure flexibility in the company.
- e) Promoting trust in the management of work time.

## 7.4. Social relations

(2-30, 407-1)

The parent company of ONNERA Group, as a cooperative entity, has the social participation bodies inherent to a cooperative organisation: the Social Council, Board of Directors, Governing Board and General Meeting.

Different communication channels are activated around these bodies in order to activate employee participation.

Each month, the Board of Directors provides information on the ONNERA Group's socio-economic development to all employees through "*consejillos*".

The Board of Directors holds bimonthly "employee meetings" for its teams.

Every year, all employees of the parent cooperative are called to the briefings prior to the General Meeting; it is at these briefings that the ONNERA Group's economic-financial closing is shared, as well as a disclaimer on the more social issues.

Collective bargaining agreements or similar regulations applicable in the countries where the group operates include aspects related to work health and safety. The number of employees covered by collective bargaining agreements at the end of 2023 is reported:

Percentage of employees covered by a collective bargaining agreement in Spain	2023	2022
Total no. of Employees Covered by a Collective Bargaining Agreement (A)	1,136.93	1,885
Total no. of Employees (B)	1,975.46	2,320
Calculation: A/B	57.55%	81.2%

## 7.5. Promoting equality between men and women

(2-23, 405-1)

The parent cooperative's bylaws clearly establish that no discrimination will be accepted for any reason:

*None of the following shall be grounds for refusing admission to an applicant, unless they are incompatible with the cooperative's purpose: race, language, gender, civil status or beliefs regarding politics, trade unions or religion.*

And we ensure equality between male and female employee members, enshrined by the following two principles:

**Open membership:** the cooperative experience shall be open to any men or women who accept the basic principles and prove to be professionally suitable for the positions that may exist.

**Democratic organisation:** The cooperative experience ensures basic equality for male and female employee members in terms of respecting their rights to be, own and be informed, which involves accepting the democratic organisation of the company.

*We aim to continue working towards equality and to establish the necessary conditions to guarantee it at all levels of the organisation.*

To do this, we have policies and action plans at a cooperative level and throughout ONNERA Group to ensure equal opportunities and act against any form of discrimination. At all the legal entities located in Spain: Fagor Industrial S.Coop, Onnera Laundry Barcelona, Onnera Contract and Efficold, we have defined an equality plan. As a result of this plan, we have implemented new lines of action during 2023 that aim to raise awareness throughout the organisation. We also have protocols for action in the event of situations of workplace harassment, and at Efficold and Fagor Industrial we have a specific protocol on gender-based harassment.

Below you can see the percentage of people in the governing bodies by gender:

Governing bodies	Men (%)	Women (%)
Rest of the workforce	66.67%	11.11%
Middle management	22.22%	0.00%

In 2023, like in 2022, there were no reports of, nor have there been, any cases of discrimination.

## 7.6. Diversity management

At ONNERA Group we are fully committed to improving accessibility. We make significant effort to ensure that the works carried out at our manufacturing plants enable and improve accessibility to our buildings and facilities.

In 2023 we started work on the new laundry production plant in Oñati, a project that aims to be a benchmark in terms of digitisation, innovation, sustainability and accessibility.

We are also a socially conscious organisation, ensuring that disabled people are fully integrated into every one of the ONNERA Group's companies.

The list of employees with disabilities at the ONNERA Group in 2023 is as follows, together with a comparison with the previous year.

	Employees with a disability (throughout the group)	
	2023	2022
Total no. of employees with a disability (a)	24.92	34
Total no. of employees (b)	1,975.46	2,320
Calculation: a/b	1.26%	1.47%



## 7.7. Joint responsibility in work-life balance

Working conditions at ONNERA Group, at its different plants in general, are basically focused on achieving greater work efficiency and not rewarding attendance. They also facilitate flexible working hours to make it easier to balance work and personal life.

The parent company's internal regulations include generic measures aimed at facilitating a healthy work-life balance, measures that are developed in detail in the corresponding internal regulations and procedures on paid and unpaid leave, leave of absence, reduced working days, special working hours, etc., so that our members can meet the needs of their home lives.

Employees who work at the Oñati plant will be covered by the regulations included in the Gipuzkoa iron and steel agreement, and the rest of the country will be covered by the other corresponding agreements. Outside Spain, we have special agreements in the countries where we have manufacturing facilities, Mexico and France, except for Poland, where there are no specific regulations.

Some examples of the measures that ONNERA Group makes available to workers aimed at improving the quality of employment and promoting work-life balance are the canteen service at the parent plant and organised transport to the Onnera Mexico factory.

Regarding digital disconnection, at Onnera Group we are aware of the importance of guaranteeing, outside the established working hours, respect for the relaxing, leave and holiday time of our employees. We do not have any regulations in this regard to ensure this guarantee, but we are very aware of the importance of this "disconnection" to achieve the commitment, enthusiasm, efficiency and motivation of our people with our business project.

## 7.8.

# We encourage the development of people

(403-5, 404-1, 404-2)

The most important training needs revolve around workplace health and safety, as this is a fundamental area that is intended to look out for and protect our employees. As an example, at the Oñati plant, in response to the training requirements in terms of prevention set out in the sector's collective agreement, a training plan is being implemented that includes general and specific training for all the trades that have been detected within our organisation and is aimed at the entire group, both employees and members of the cooperative and at all levels of the organisation, from management to workshop operators.

*At ONNERA Group we make great efforts to train and develop our employees. We develop and establish training plans on a yearly basis in order to help people grow, and to ensure that this growth in turn leads to business growth.*

Another fundamental training project has focused on training for the professionalisation of our members. In collaboration with Aretxabaleta Lanbide Eskola, an ad hoc training course has been designed to make this training internally equivalent to an advanced vocational training module. The aim of the cooperative is to have members who are increasingly more highly qualified, which is why, in order to be able to join as a member, the training bar has been set at this advanced training module. Alongside this decision, we have decided to provide training for our employees and members in order to update their skills and provide them with options for further professional development within the organisation.

Moreover, we have continued to organise social training courses aimed, on the one hand, at new members of the Board of Directors in order to professionalise their work and prepare them for the important role they play in the organisation, and also at new members, with a view to promoting the trust, commitment and involvement of our employees in our project.

Another key priority is development training, which is designed for our management team, who are the leaders responsible for managing, motivating and inspiring the people in the organisation. We also provide training courses designed for both employees and managers, such as the "development conversations" project. This objective of this project is to bring managers closer to their teams, so they can jointly discuss their concerns, strengths, areas of improvement, motivations and expectations, to develop a closer relationship between managers and their co-workers, create a space for sharing and encourage the development of both.

ONNERA Group's investment in training continues to evolve in 2023, with very ambitious projects in different technical areas such as Digital Transformation, where we have seen the need to make a significant investment in training in order to be able to successfully face the challenges in this area.

The number of hours of training is shown in the following table:

Number of hours of training	2022	2021
Operators	5,747.47	10,941
Technicians	7,419.36	5,803
Middle management	2,180	3,550
Upper management	396.05	1,370

## 7.8. We take care of people

(3-3, 2-25, 403-2, 403-3, 403-9, 403-10)

The ONNERA Group's parent company, Fagor Industrial S. Coop, holds the ISO 45001 occupational health and safety certification, which is audited on an annual basis by AENOR. The other manufacturing plants have either their own or a subcontracted occupational risk protection service.

The ORP regulatory audit was also carried out in May 2023, in accordance with the terms of the Spanish RD 39/1997 Prevention Services Regulation of 17 January.

The maintenance of these certifications is a demonstration of the cooperative's commitment to achieving the highest standards regarding risk protection and the well-being of its workforce.

Following the GARATUZ model from Osarten for the Development of Health, Safety and Well-being in the Workplace, Fagor Industrial S. Coop remains committed to organising activities that promote the health of people.

The recognised cases of occupational illnesses were as follows:

Number of occupational illnesses	2023	2022
Women	0	2
Men	2	2
Total	2	4

The recognition of illnesses started in 2020. With regard to the number of accidents with sick leave, the following table shows the evolution of the last 2 years. This year the number of accidents with sick leave has decreased, but the awareness of this issue in order to continue reducing this indicator is clear.

Number of accidents with sick leave	2023	2022
Women	11	13
Men	51	74
Total	62	87

The most common types of workplace injuries are contusions, cuts and superficial wounds. Occupational hazards that present a risk of injury are determined through an analysis of workstations carried out by a doctor and nurse from the company and the occupational risk prevention service. They also carry out inspections.

Employees also have the opportunity to report any hazards they identify to their immediate superior or through their prevention representative. The prevention service keeps a record of all accidents and incidents that occur during the year.

The occupational risk prevention service monitors the safety actions that arise from workstation analyses, employee suggestions and inspections.

The rate of injuries due to occupational accidents has been calculated for every 1,000,000 hours worked.

Accident severity index (**)										
	Group		Poland		France		Mexico		Spain	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Women	0.18	0.32	0	0.5	0	0	0.40	0.97	0.05	0.14
Men	0.49	0.99	0.19	0.5	0.64	0.39	0.36	4.51	0.61	0.32
<b>Total</b>	<b>0.41</b>	<b>0.82</b>	<b>0.19</b>	<b>0.1</b>	<b>0.64</b>	<b>0.32</b>	<b>0.76</b>	<b>3.33</b>	<b>0.49</b>	<b>0.28</b>

Accident frequency index (*)										
	Group		Poland		France		Mexico		Spain	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Women	11.83	11.93	0	2.48	0	0	3.42	15.87	18.31	12.01
Men	23.11	17.68	17.74	2.48	30.65	25.76	0	21.98	34.57	20.12
<b>Total</b>	<b>20.23</b>	<b>16.29</b>	<b>17.74</b>	<b>4.96</b>	<b>30.65</b>	<b>21.59</b>	<b>3.42</b>	<b>19.93</b>	<b>31.24</b>	<b>18.42</b>

(\*) Calculation of frequency index:

Number of accidents with sick leave by gender, occurring during the working day, for every one million hours worked:

(No. of accidents by gender / No. of hours worked by gender) x 1,000,000

(\*\*) Calculation of severity index:

Number of days lost by gender, as a consequence of occupational accidents, for every 1,000 hours worked:

(No. of days lost by gender / No. of hours worked by gender) x 1,000



# Environment: commitment to the planet



THE CLIMATE CRISIS IS FORCING US TO REINVENT OUR RELATIONSHIP WITH THE ENVIRONMENT.

**We must abandon the linear economy model based on fossil fuels and move towards a circular economy model based on renewable energy.**

We recognise that we are part of the problem, but we also want to be part of the solution. To do this, we are working to reduce our carbon footprint and be more efficient in how we use materials in our production processes.

## 8.1. Environmental management

(2-23, 2-24, 2-25, 3-3)

ONNERA Group is responsible for its surroundings and the environment. Its Integrated Management System policy (safety, environment and quality) reflects its commitment to protect the environment and prevent pollution in order to minimise the harmful environmental impacts that may be generated by our activity. Introducing environmental criteria into the design of our products (eco-design) and promoting the use of non-polluting processes and materials.

ONNERA Group has certified its three main manufacturing plants (Fagor Industrial, Efficold and Onnera Laundry Barcelona) with the international ISO 14001:2015 standard, thereby guaranteeing that they are properly managed environmentally. The other manufacturing plants have a person dedicated to environmental management.

The ONNERA Group's significant environmental impact is focused on the energy and water consumption of our machines during their lifetime use. The major effort at product development level is focused on designing energy efficient products.

It is in the Laundry business where most progress has been made in this area, highlighting the following aspects in terms of water and energy savings:

Industrial washers:

- High G-Factor: By increasing the spin cycle of industrial washers, energy savings are achieved in the drying process (the process in which the highest level of energy consumption is concentrated in a laundrette).
- Touch Plus Control.
- Chemical savings.
- Water recovery tanks: there are water recovery tanks in the three wash cycles.
- Smart weighing kit: adjustment of water and detergent consumption to the actual load of the washing machine.

In dryers:

- Range of more efficient Fagor Professional dryers.
- iDry: smart moisture control.
- Advance+ range.
- Optimised filter and turbine design.
- Heat pump dryers.

In ironers:

- More efficient radiant burner
- Smart System
- HPS System
- Built-in longitudinal folding device.
- In the refrigeration business, subject by law to eco-labelling, we are also continuing to work on the design of more efficient products.

The following table shows the number of refrigeration units according to the energy efficiency letter manufactured at ONNERA Group in the year 2023. There is a slight upward trend in the manufacture and sale of more efficient machines:

Energy efficiency letters	No. Items	%	No. Items	%
	2023		2022	
A	619	4.43	597	5.2
B	399	2.86	557	4.8
C	5897	42.24	4,948	43.0
D	4917	35.22	3,075	26.7
E	2022	14.48	1,192	10.4
F	70	0.50	873	7.6
G	37	0.27	270	2.3
<b>Total</b>	<b>13,961</b>	<b>100</b>	<b>11,512</b>	<b>100</b>

In the Foodservice business:

Cooking:

- Gas cooking: Design of high power and efficient gas burners.
- Induction: commitment to the redesign of induction hobs as they generate greater energy savings than traditional cookers.

Ovens

- iKORE, a generation of ovens 20% more efficient than its predecessor. Less water, less electricity, less gas, and more power.

Dishwashing:

- Small and medium productions
- Rack-type: Activation of the washing process by photocell, Auto timer, Energy saving mode (Stand by), Thermal and acoustic insulation.

## 08. Environment: Commitment to the planet

### 8.1. Environmental management

In 2023, like in the previous year, no sanction has been received for environmental non-compliance. To cover environmental risks, ONNERA Group has environmental insurance.

The resources dedicated by ONNERA Group to the prevention of environmental risks amounted to €380,092.18, 30% more than the previous year:

Direct Expenditures Assigned to the EMS (Amount in €)	2023	2022
ISO 14001 Certification	8,895.23	11,626
Safety advisor	8,321.16	7,866
Consultation on environmental requirements	35,085.02	21,650
Rat extermination, disinfection and decontamination	47,905.38	8,177
Management of inert waste (paper/ cardboard, wood, plastic, rubbish)	27,685.93	225,339
Management of hazardous waste	34,463.07	15,107
Water analysis (spillage control)	17,736.38	4,197
<b>TOTAL</b>	<b>380,092.18</b>	<b>293,964</b>

The three manufacturing plants certified in ISO 14001 act based on the precautionary principle, and have a plan in which they identify potential emergency situations and provide a systematic response to handle said emergency situations and real incidents that may occur, in order to prevent or mitigate any adverse consequences for the environment and for the health and safety of employees.

## 8.2. Emissions and combating climate change

(3-3, 2-25, 2-26, 305-1, 305-2, 305-3, 305-4, 305-5, 305-7)

During 2023 we have focused our efforts on training and use of the new Carbon Footprint Calculation tool in its three scopes with the external consultancy company Ondoan.

The results shown below are the ONNERA Group's greenhouse gas (GHG) emissions in scopes 1 and 2 with this new tool.

These measurements are required by the regulations in force and in no case do they exceed the permitted limit values but, even so, we undertake to continue taking the corresponding measurements and, if anomalies are detected, the causes will be studied and, if necessary, the appropriate measures will be taken to remedy the situation.

With regard to greenhouse gas emissions, we undertake to follow the annual measurements closely, so that if any leakage is detected under any heading, the necessary measures will be taken to mitigate and reduce these emissions as far as possible.

The first steps have also been taken in the training and calculation of Scope 3 for the parent subsidiary Fagor Industrial S.Coop in Oñati, a process that is expected to be completed in 2024.

The calculations have been made according to the GHG Protocol standard.

Scope 1 and 2 direct GHG emissions in 2023:

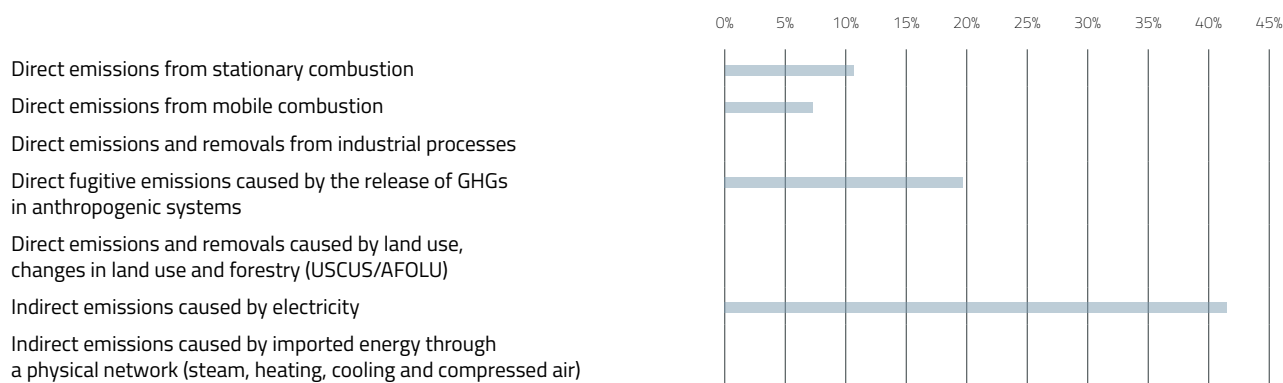
Scope	tCO <sub>2</sub> eq	kg CO <sub>2</sub> eq./thousand € of turnover	%
Scope 1+2	6,250.34	17.03	80.19
Scope 1	2,980.49	8.12	38.24
Scope 2	3,269.84	8.91	41.95

The following table shows the comparison compared to the previous year.

GHG emissions	2023 (tCO <sub>2</sub> eq)	2022 (tCO <sub>2</sub> eq)
Scope 1+2	2,980.49	1,708.2
Scope 1	3,269.84	4,450.4
Scope 2	6,250.34	6,158.6

Emissions by scope 1 and 2 subcategory:

Numbering	Category GHG	tCO <sub>2</sub> eq	kg CO <sub>2</sub> eq./thousand € of turnover	%
1.1	Direct emissions from stationary combustion	894.68	2.44	11.48
1.2	Direct emissions from mobile combustion	573.31	1.56	7.36
1.3	Direct emissions and removals from industrial processes	0.00	0.00	0.00
1.4	Direct fugitive emissions caused by the release of GHGs in anthropogenic systems	1,521.50	4.12	19.41
1.5	Direct emissions and removals caused by land use, changes in land use and forestry (USCUS/AFOLU)	0.00	0.00	0.00
2.1	Indirect emissions caused by electricity	3,269.84	8.91	41.95
2.2	Indirect emissions caused by imported energy through a physical network (steam, heating, cooling and compressed air)	0.00	0.00	0.00





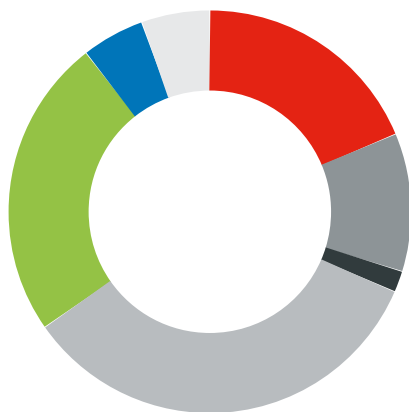
08. Environment: Commitment to the planet

**8.2. Emissions and combating climate change**

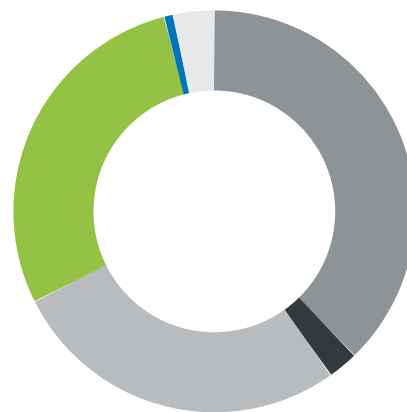
Emissions by facility, scope 1 and 2.

Facility	Total		Scope 1		Scope 2	
	tCO2eq	% total	tCO2eq	% total	tCO2eq	% total
Fagor Industrial	554.01	9.41	554.01	18.59	0.00	0.00
Onnera Poland	1,568.64	24.30	333.11	11.18	1,235.53	37.79
Onnera Contract	120.38	2.26	47.07	1.58	73.30	2.24
Onnera Mexico	1,916.97	29.28	1,017.53	34.14	899.43	27.51
Efficold	1,646.93	26.99	711.28	23.86	935.65	28.61
Danube International	161.51	2.80	153.05	5.13	8.46	0.26
Onnera Laundry Barcelona	281.91	4.96	164.44	5.52	117.47	3.59

Scope 1



Scope 2



Within this scope, the electricity consumed by Fagor Industrial S.Coop, which is 100% offset by GdOs, stands out.

Likewise, the self-generation of electricity at the Efficold and Onnera Laundry Barcelona plants.

The sources of scope emission factors used for the calculation are as follows:

Scope	Category GHG	DB
Scope 1	Direct emissions from stationary combustion	IPCC 2023 (AR6), energy-to-emissions step factors from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (+2019 refinement)
	Direct emissions from mobile combustion	IPCC 2023 (AR6), energy-to-emissions step factors from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (+2019 refinement)
	Direct emissions and removals from industrial processes	IPCC 2023 (AR6), energy-to-emissions step factors from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (+2019 refinement)
	Direct fugitive emissions caused by the release of GHGs in anthropogenic systems	Indicator simulated in Simapro from Ecoinvent 3.9 fluxes. Direct emissions through IPCC 2023 (AR6). Refrigerants: % of mixes extracted from UNEP Safe use of alternatives to HCFCs in refrigeration and air conditioning.
	Direct emissions and removals caused by land use, changes in land use and forestry (USCUS/AFOLU)	-
Scope 2	Indirect emissions caused by electricity	<p>MARKET-BASED MIXES: In the case of Spanish facilities, the mix was taken from the CNMC, 'Labelling of remaining electricity from the marketing company 2022', as the mixes for 2023 were not available on the date of preparing the tool.</p> <p>In the case of international facilities, where the company's Emission Factor was available, this Factor has been used. In cases where it was not available, the Ecoinvent 3.9 indicators (by country) were used as a basis, updated according to the electricity mixes of the specific companies in 2022 and with the distribution of renewables according to IEA data as of January 2023 (depending on the country, the IEA data refer to 2021 or 2022). In the absence of a marketing mix, the market based approach is adopted, using the country's mix.</p> <p>LOCATION-BASED MIXES: The distributions of origins according to IEA data as of January 2023 have been used (depending on the country, IEA data refer to 2021 or 2022), and the Ecoinvent 3.9 indicators (per country) have been used to redistribute each energy.</p>
	Indirect emissions caused by imported energy through a physical network (steam, heating, cooling and compressed air)	Ecoinvent v3.9

Comparison of GHG emissions versus previous year (2022) by country:

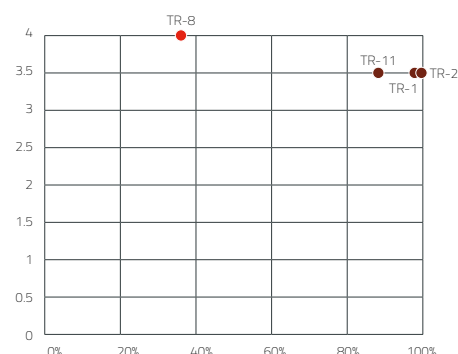
	2023 tCO <sub>2</sub> eq	2022 tCO <sub>2</sub> eq
Spain	2,603.22	3,139.19
France	161.51	136.49
Poland	1,568.64	1,665.71
Mexico	1,916.97	1,217.21
<b>Total</b>	<b>6,250.34</b>	<b>6,158.6</b>

As can be seen in the tables above, consumption has remained practically at the same emission levels as last year at the different ONNERA Group facilities.

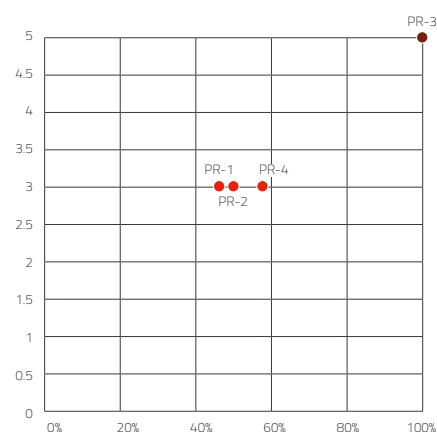
## 8.3. TCFD analysis

During this year, together with the help of the external company Anthesis Lavola, we have undertaken a TCFD (Task Force on Climate-related Financial Disclosures) analysis project of climate change risks and opportunities for ONNERA Group, focusing on assessing threats such as climate variability, extreme events and government regulations in our sector.

The following tables show the findings of climate-related transitional and physical risks, as well as opportunities.



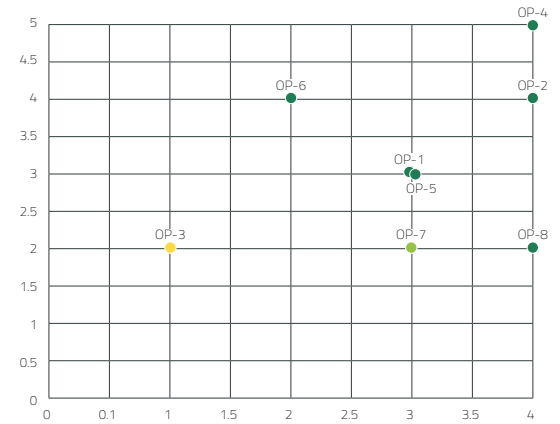
CLIMATE-RELATED TRANSITIONAL RISKS					
Code	Category	Subtype	Potential financial impact	Estimated likelihood of impact	Estimated severity of impact
TR-1	Political and legal risks	Climate-related mandates and new regulations (carbon targets, carbon pricing, etc.)	Adaptation to stricter standards may entail considerable costs for implementing cleaner technologies and sustainable processes, as well as for detailed emissions reports, increasing operational and administrative demands. These additional costs could be compounded by potential increases in the price of carbon credits or the introduction of the Carbon Border Adjustment Mechanism (CBAM), which would further increase the financial burden on carbon emissions and could negatively affect business profitability as these regulatory measures are implemented.	98%	3.5
TR-2	Technological risks	Fluctuations in the socio-economic environment (new technologies aimed at supporting the global low-carbon transition)	The initial investment required to adopt these technologies may negatively impact profit margins in the short term, especially if market demand does not immediately reflect a preference for more sustainable products. Moreover, the accelerated depreciation of existing technologies could increase transition costs, creating an additional financial burden.	100%	3.5
TR-8	Market risks	Increase in the price of raw materials	The effects of climate change, largely caused by emerging climate regulation, can affect profit margins, especially if they cannot be fully passed on to customers. Notable examples are increases in materials supplied by organisations subject to emission allowance markets or the CBAM (Border Adjustment Mechanism). Pressure on margins could result in reduced profitability and the need for cost management strategies to maintain financial viability.	37%	4
TR-11	Reputational risks	Changes in the preferences of consumers/ stakeholders	Adapting to changing customer and stakeholder demands may require significant investments in innovation and marketing, as well as adjustments in the supply chain to meet sustainable standards. These changes can generate additional costs and put pressure on the profitability of the business, especially if the financial benefits do not materialise immediately.	88%	3.5



CLIMATE-RELATED PHYSICAL RISKS					
Code	Category	Subtype	Potential financial impact	Estimated likelihood of impact	Estimated severity of impact
PR-1	Chronic risks of physical climate change	Temperature changes	Changes in temperatures can affect operational efficiency and product demand. For example, extremely high or low temperatures can influence the demand for certain components, affecting sales projections and leading to possible inventory surpluses or shortages of key products. Likewise, temperature changes may require adjustments to manufacturing processes and supply chain management to adapt to varying weather conditions, creating additional costs and operational complexities.	43%	3
PR-2	Chronic risks of physical climate change	Heat exhaustion	High temperatures can increase operating costs by requiring investments in additional cooling systems to keep facilities at an appropriate temperature. Moreover, heat exhaustion in workers can affect productivity and occupational safety, which could lead to additional costs associated with occupational risk management and staff well-being measures.	49%	3
PR-3	Acute risks of physical climate change	Drought	Reduced water availability could increase operating costs, especially if production requires large amounts of water in manufacturing processes. Water scarcity can also affect suppliers and create instability in the supply chain, with potential disruptions and associated costs.	100%	5
PR-4	Acute risks of physical climate change	Storms	Extreme weather conditions can hinder the transportation of materials and products, cause production delays, and affect logistics. These logistical challenges could increase operational costs due to the need to implement additional measures to ensure business continuity and meet delivery commitments.	59%	3

## 08. Environment: Commitment to the planet

### 8.3. TCFD analysis



OPPORTUNITIES					
Code	Category	Subtype	Potential financial impact	Estimated likelihood of impact	Estimated severity of impact
OP-1	Efficiency of Resources	Recycling, efficiency and circular economy initiatives	By implementing more sustainable waste management practices, reusing materials and adopting circular economy approaches, a company can not only reduce its environmental impact, but also generate operational efficiencies. Resource optimisation and responsible waste management can lead to significant long-term savings, while strengthening the company's reputation for sustainability, which could attract customers committed to responsible business practices.	3	3
OP-2	Energy Source	Use of lower-emission electricity sources	By investing in technologies and practices that reduce the carbon footprint, such as the adoption of renewable energy, the company will contribute to climate change mitigation and can benefit from potential cost savings through energy efficiency and emission reduction programmes.	4	4
OP-3	Energy Source	Participation in the carbon market	By participating in carbon trading programmes or offset projects, the company can demonstrate its commitment to sustainability and generate additional revenue by trading carbon credits generated by its environmental initiatives.	1	2
OP-4	Products and services	Production of low-carbon goods and services (R&D+i)	By innovating processes and products with a lower environmental impact, the company can differentiate itself in the market, attract sustainability-conscious consumers and position its offerings as leading solutions in the transition to a low-carbon economy.	4	5
OP-5	Products and services	Access to new markets	By offering products and services that meet environmental and social standards, the company can expand its customer base and explore opportunities in market segments that value environmental responsibility.	3	3
OP-6	Markets	Use of public sector incentives or sustainability-related subsidies	By taking advantage of government programmes that encourage sustainable business practices, the company can benefit from financial support and tax reductions, which will help mitigate the costs associated with implementing environmental measures.	2	4
OP-7	Markets	Access to new markets and new assets	The opportunity to access new markets and assets arises from diversifying operations into geographic areas or sectors that prioritise sustainability. This can generate new sources of revenue, while strengthening the company's competitive position in a business landscape that is increasingly focused on environmental responsibility.	3	2
OP-8	Resilience	Improving reliability, sustainability and resilience	By strengthening infrastructure and operational practices to cope with extreme weather events and other risks, the company can reduce vulnerability to disruptions and losses. Investing in crisis management systems, sustainable energy backup and climate risk assessments can improve a company's ability to adapt to unexpected changes and ensure business continuity. Moreover, greater sustainability and resilience can attract sustainable investments and improve the company's reputation.	4	2



## 8.4. Responsible consumption of natural resources

### 8.4.1 Energy consumption

(302-1, 302-3, 302-4)

In 2023, the total energy consumption of the ONNERA Group has been reduced by 10% compared to the previous year:

Fuel types	Fuel consumption 2023 (kWh)	Fuel consumption 2022 (kWh)
Propane	1,301,683	1,541,485
Natural gas	2,739,266	2,755,820
Electricity	14,811,224	16,568,782
<b>Total consumption</b>	<b>18,852,173</b>	<b>20,866,087</b>
<b>Self-generated electricity consumption (Kwh)</b>	<b>1,704,809 (11.5%)</b>	<b>649,403 (3.9%)</b>

(\*) The calculation of propane consumption has been obtained from litres to kWh using conversion factors:

1Kg of propane = 13.385kWh

1 litre of propane = 0.51Kg

Like the previous year, the amount of electricity self-generated within the organisation continues to increase considerably, rising from 3.9% to 11.5%, thanks to the installation of photovoltaic panels at Efficold and the expansion of those we already had at ONNERA Laundry Barcelona.

Energy consumption within the Onnera Group organisation	2023	2022
Non-renewable fuel consumed (kWh)	4,040,947	4,297,306
Renewable fuel consumed (kWh)	0	0
Consumption of renewable electricity (kWh)	7,162,445	5,916,374 (28.3%)
Consumption of non-renewable electricity (kWh)	7,648,779	10,652,408
<b>TOTAL energy consumption within the organisation (kWh)</b>	<b>18,852,171</b>	<b>20,866,087</b>

It is also worth highlighting the trend towards the consumption of electricity from renewable sources, reducing the consumption of non-renewable sources as much as possible.

## 08. Environment: Commitment to the planet

### 8.4. Responsible consumption of natural resources

#### 8.4.2 Water consumption

(303-1, 303-5)

WATER CONSUMPTION (megalitres)	2023	2022
Water consumption in all areas	39.50	63.82

ONNERA Group does not consume water from any water-stressed areas, nor does it make any changes to water storage.

Water consumption at ONNERA Group is significant at the plants where washing machines and dishwashers are manufactured, that is, at Fagor Industrial S.Coop and Onnera Poland. Both plants have a water recirculation system to reduce consumption.

The significant reduction this year is centred on the Fagor Industrial S.Coop. plant, which has gone from an annual water consumption of 38.23 megalitres (2022) to a consumption of 17.90 megalitres, due to various improvements made in the process of recirculating production water, basically new pumps with a higher flow rate and comprehensive cleaning of tanks.

#### 8.4.3 Raw materials

(301-1, 301-2)

The most significant raw material that is used at ONNERA Group is sheet metal of various different qualities, which we use to form the main structure of the appliances. We do use other raw materials, such as oils, plastic, etc., but they are less significant at a production level. Below you can see the total consumption of each material in tonnes.

Consumption in Tn	2023	2022
Stainless steel	8,955.8	9,016.9
Galvanised	6,288	9,701.5
Iron	516.8	552.4
Wood	2,315.1	3,293.7
Cardboard	769.8	1,745.3
Total	18,845.5	24,310

The weight of renewable raw materials used for producing the organisation's main products and services in 2023:

Renewable raw materials	2023	2022
	Weight (Kg)	Weight (Kg)
Wood	2,315,100	3,293,700
Cardboard	770,000	1,745,300
Total	3,085,100	5,039,000

## 8.5. Circular economy and management of waste

(103-1, 103-2, 103-3)

As mentioned in our policy, we strive to protect the environment and prevent pollution in order to minimise the harmful environmental impacts of our activities. Being aware that waste is part of the harmful impact generated by our activity, our aim is to reuse most of the waste we generate and recycle most of the waste that cannot be reused. To this end, **the waste at all our production plants is collected and transported by authorised waste management and transport companies, so that these waste managers can then reuse and recycle as much as possible.**

The waste is classified as either hazardous or inert and is managed differently according to its classification.

The most significant waste generated at ONNERA Group:

Inert/non-hazardous/urban waste	2023	2022
Sheet metal: iron+ galv. steel (tn)	3,006.40	3,399
Sheet metal: stainless steel (tn)	2,045.92	2,200
Wood (tn)	483.71	827
Urban waste (tn)	371.04	251
Cardboard/paper (tn)	374.36	447
Plastic (tn)	48.66	43
<b>Total inert waste (tn)</b>	<b>6,330.08</b>	<b>7,168</b>

Hazardous waste	2023	2022
Contaminated material (Kg)	4,583.00	6,403
Contaminated plastic packaging (Kg)	3,276.00	8,450
Non-halogenated org. SOLVENT (Kg)	2,545.00	7,004
Metal dust (Kg)	6,452.00	3,905
Contaminated metal packaging (Kg)	1,930.00	1,867
Aerosols (Kg)	2,187.00	1,472
<b>Total hazardous waste</b>	<b>20,973.00</b>	<b>29,101</b>

The waste generated in 2023 has been 28% less than in 2022.

## 08. Environment: Commitment to the planet

### 8.5. Circular economy and management of waste

The following table shows waste not destined for disposal in 2023, classified according to composition. The subsequent tables classify them by recovery operations:

Waste NOT destined for disposal broken down by composition (Tn)	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Cardboard	108.80	104.11	153.20	141.02	39.44	35.35	88.80	55.01	53.00	34.00	0.00	-	4.00	5.00	447	374.49
Wood	200.72	159.75	321.58	182.80	62.37	55.60	175.65	12.56	41.00	35.00	15.00	18.00	11.00	20.00	827	483.71
Sheet metal (Fe+galv)	934.11	691.68	1329.82	962.62	714.30	654.10	158.95	400.00	152.00	150.00	101.00	133.00	9.00	15.00	3,399	3,006.40
Stainless steel sheet metal	875.60	830.54	463.36	398.35	80.84	61.80	296.71	329.23	380.00	320.00	9.00	8.00	95.00	98.00	2,201	2,045.92
Plastic	0.72	1.40	0.00	13.00	0.10	0.52	27.27	19.74	14.00	11.00	0.00	0.00	1.00	3.00	43	48.66
Contaminated plastic packaging	0.20	0.36	7.30	2.03	0.28	0.42	0.34	0.20	0.33	0.27	0.00	0.00	0.00	-	845	3.28
Solvents	0.46	0.28	6.54	2.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.04	7.00	2.55
Metal dust	2.13	3.37	1.00	0.41	0.00	0.00	0.23	1.97	0.55	0.71	0.00	0.00	0.00	0.00	4	6.45
Contaminated metal packaging	0.57	0.63	1.20	1.20	0.00	0.00	0.00	0.03	0.10	0.08	0.00	0.00	0.00	0.00	2	1.93
Aerosols	1.00	1.19	0.18	0.18	0.12	0.10	0.00	0.50	0.17	0.22	0.00	0.00	0.00	0.00	1	2.19
<b>Total</b>	<b>2,124</b>	<b>1,793</b>	<b>2,284</b>	<b>1,704</b>	<b>897</b>	<b>808</b>	<b>748</b>	<b>819</b>	<b>641</b>	<b>551</b>	<b>125</b>	<b>159</b>	<b>120</b>	<b>141</b>	<b>6,940</b>	<b>5,975.56</b>

Waste not destined for disposal in 2023 is as follows, in one table classified according to composition and in the following tables according to recovery operations:

Waste NOT destined for disposal	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
HAZARDOUS WASTE (Recovery operations) → Tonnes																
Recycling	2.73	4.56	0.90	0.59	0.16	0.10	0.40	2.47	0.80	0.92	0.00	0.00	0.00	0.00	4.98	8.64
Recovery or Regeneration of solvents	0.40	0.28	4.47	2.23	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.01	0.04	4.96	2.51
Rendered inert	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recovery	0.78	0.99	5.96	3.23	0.41	0.42	0.72	0.23	0.47	0.35	0.00	0.00	0.00	0.00	8.34	5.21
Reuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Landfill	2.03	1.66	3.33	2.93	0.00	0.00	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.40	4.58
Storage on site	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON-HAZARDOUS WASTE (Recovery operations) → Tonnes																
Recycling	0.16	1.40	4.00	13.00	1.10	0.52	17.10	19.74	12.00	11.00	0.00	0.00	2.00	3.00	36.36	48.66
Recovery or regeneration of solvents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rendered inert	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reuse	2119.23	1786.08	2267.96	1684.79	896.95	806.85	720.11	796.79	626.00	539.00	125.00	159.00	119.00	138.00	6,874.25	5,910.51
Landfill	9.35	9.35	8.28	153.05	45.66	39.54	94.35	137.00	35.00	30.00	21.00	1.00	37.00	1.10	250.64	371.04
Storage on site	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total hazardous and non-hazardous waste NOT destined for disposal by each recovery operation included in the table above	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Recovery operation: REUSE → Tonnes																
At the facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside the facilities	1.88	1786.08	2.14	1684.79	0.65	806.85	1.14	796.79	0.56	539.00	0.11	159.00	0.11	138.00	6.59	5,910.51
Recovery operation: RECOVERY → Tonnes																
At the facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside the facilities	1.18	1.26	10.43	5.46	0.41	0.42	0.81	0.23	0.47	0.35	0.00	0.00	0.01	0.04	13.31	7.75
Recovery operation: RECOVERY → Tonnes																
At the facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside the facilities	2.89	5.96	4.90	13.59	1.26	0.62	17.50	22.21	12.80	11.92	0.00	0.00	2.00	3.00	41.35	57.30
Recovery operation: LANDFILL → Tonnes																
At the facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside the facilities	11.38	11.01	11.61	155.98	45.66	39.54	95.39	137.00	35.00	30.00	21.00	1.00	37.00	1.10	257.04	375.62

Waste destined for disposal broken down by composition (Tn)	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Urban waste	9.35	9.35	8.28	153.05	45.66	39.54	94.35	137.00	35.00	30.00	21.00	1.00	37.00	1.10	250.64	371.04
Contaminated material	2.03	1.66	3.33	2.93	0.00	0.00	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.40	4.58
<b>Total</b>	<b>11.38</b>	<b>11.01</b>	<b>11.61</b>	<b>155.98</b>	<b>45.66</b>	<b>39.54</b>	<b>95.39</b>	<b>137.00</b>	<b>35.00</b>	<b>30.00</b>	<b>21.00</b>	<b>1.00</b>	<b>37.00</b>	<b>1.10</b>	<b>257.04</b>	<b>375.62</b>



## 08. Environment: Commitment to the planet

### 8.4. Circular economy and management of waste

Waste destined for disposal	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
HAZARDOUS WASTE (Recovery operations) → Tonnes																
Incineration (with energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Incineration (without energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Transfer to a landfill	2.03	1.66	3.33	2.93	0.00	0.00	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.40	4.58
NON-HAZARDOUS WASTE (Recovery operations) → Tonnes																
Incineration (with energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Incineration (without energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Transfer to a landfill	9.35	9.35	8.28	153.05	45.66	39.54	94.35	137.00	35.00	30.00	21.00	1.00	37.00	1.10	157.64	338.94

Total hazardous and non-hazardous waste destined for disposal by each recovery operation included in the table above	Fagor Industrial		Efficold		Onnera Laundry Barcelona		Onnera Mexico		Onnera Poland		Danube		Onnera Contract		TOTAL weight	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Recovery operation: LANDFILL → Tonnes																
At the facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outside the facilities	11.40	11.01	232.46	155.98	36.40	39.54	79.12	137.00	27.37	30.00	0.00	1.00	42.00	1.10	428.75	375.62

ONNERA Group's activities does not have any impact on biodiversity or on protected areas.

## 8.6. Noise emissions and light pollution

On this point regarding noise emissions and light pollution, basically due to the location of our manufacturing plants in industrial areas, ONNERA Group does not generate any impact. However, if in any case there were to be any emissions or pollution in this respect, we would assume the commitment to rectify it.



Society:  
promoting  
community  
development

(3-3, 2-4, 203-2, 413-1)

WE WERE FOUNDED MORE THAN 60 YEARS AGO TO RESPOND TO THE NEEDS OF OUR COMMUNITY, SO OUR ROOTS ARE ROOTED IN THE COMMUNITY OF WHICH WE ARE A PART. **THE CHALLENGES OF SOCIETY ARE ALSO OURS**, WHICH IS WHY WE ARE INVOLVED IN THE TRANSFORMATION OF OUR TERRITORY.

ONNERA Group is one of the 8 cooperatives belonging to the Fagor Group. In order to achieve a greater impact with the projects we carry out to improve our environment and society, all the group's cooperatives contribute 12% of their profits to the group's Social Fund so that different activities and larger-scale contributions can be coordinated and carried out from there.

The Fagor Group's link with the community has been a constant since its founding. It is a cooperative group created to promote the socio-economic development of the Debagoiena region based on solidarity and community self-organisation.

The new century brings new challenges, and it is imperative that, as well as companies, territories move towards sustainability. To do this, we promote partnerships with other agents to travel this road together, cooperating to achieve the Sustainable Development Goals. This coincides with SDG 17. 'Partnerships for the goals'

# 9.1. Fagor Group

The commitment we at the Fagor Group have to sustainability is not limited to the internal level. Based on community self-management, we are committed to the path towards sustainability that the territories and communities where our cooperatives are located must take. To this end, at the Fagor Group we collaborate with the other agents in the territory so that we can jointly take the path towards achieving the Sustainable Development Goals.

According to the Basque Cooperatives Act, cooperatives are required to allocate 10% of annual profits to the Social Fund, for the promotion and support of different social projects. In our case, instead of 10%, we are allocating 12% to this fund, as a sign of our commitment to society.

Through the Social Fund we want to drive the achievement of the Sustainable Development Goals and, in this regard we have supported projects on different scales:

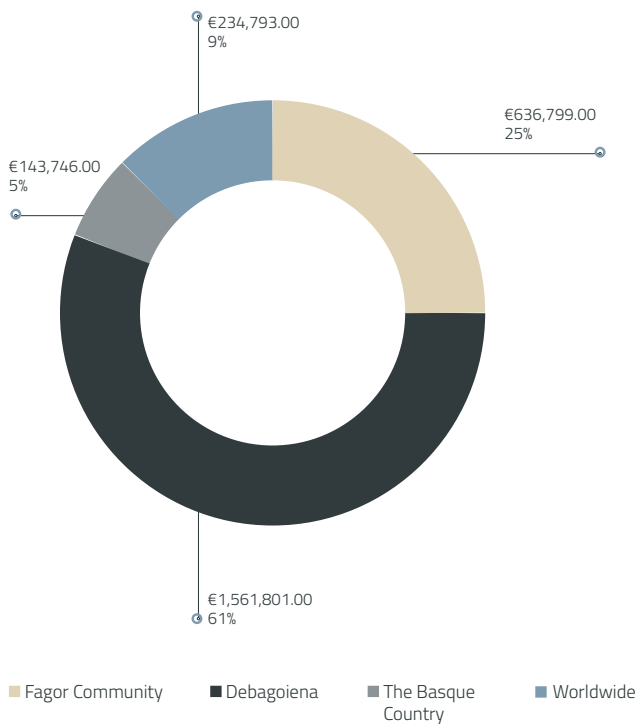
**OUR COMMITMENT:** To promote the self-organisation of society and collaboration between different agents to achieve sustainable cities and communities.

The Sustainable Development Goals can be worked on at different scales and all of them are necessary. For this reason, the Fagor Group works on these four scales:

- Fagor Community
- Debagoiena
- The Basque Country
- Worldwide

The Social Transformation Committee is the committee responsible for working on this commitment. At least one person representing each Fagor Group cooperative participates in this committee. During 2023, 11 people took part: Two women and nine men. The following objectives were defined at the beginning of the year:

- To strengthen the Fagor Mugi project and align this initiative with the mobility plans
- To promote the use of the Fagor Elkarrekin tool and dynamic
- Working along the lines of responsible consumption, to set up a pilot test for the supply of local products in the canteen of a Group cooperative
- To improve the Fagor Herrigintza project
- To strengthen the collaboration with Mundukide



Fagor Community	Debagoiena	The Basque Country	Worldwide
€636,799	€1,561,801	€143,746	€234,793
%25	%61	%5	%9
Total: €2,577,139			

## 9.2. Fagor Community: involving Fagor's people in the SDGs

We want the commitment to the Sustainable Development Goals to be not only an institutional commitment, but also that of the people forming part of the Fagor Group. To do this, we offer different opportunities for our people to participate.

The main initiatives we have promoted in this area are:

FAGOR EUSKARAZ	FAGOR ELKARREKIN	FAGOR MUGI
We have been promoting Basque plans in our cooperatives for more than 20 years so that people can work in Basque.	We promote dynamics and initiatives to involve people in the Sustainable Development Goals. These include charity campaigns, collaborative dynamics with social entities, volunteer work, etc.	Through mobility plans, we encourage sustainable mobility to the workplace, promoting the use of bicycles, public transport and car sharing, among others.
€563,504	€45,000	€28,295
Total Fagor Community: €636,799.00		



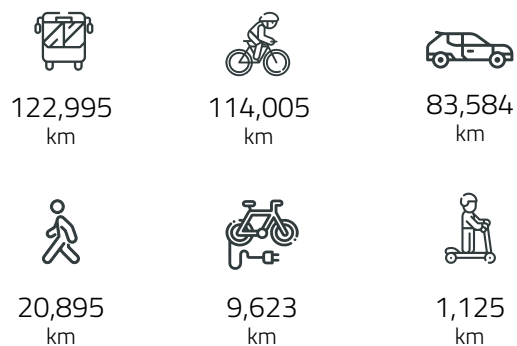
09. Society: promoting community development

9.2. Fagor Community

9.2.1 Fagor Mugi

In 2020, we launched the Fagor Mugi initiative to promote sustainable transport when commuting from home to work. Since then, a total of 925,562 km have been covered by Fagor Group members and employees using a more sustainable means of transport: a third by bicycle and a third by car sharing.

During 2023, 216 people have covered 352,898 km in a more sustainable way. The most used means of transport were:



The evolution of the data shows us that the Fagor Mugi programme is in a consolidation phase, as the number of kilometres covered in a year has increased and, as a consequence, the number of CO2 not emitted.

km covered	CO <sub>2</sub> savings
<b>2020 (September - December)</b>	
103,520 km	11,515 kg
<b>2021</b>	
179,186 km	23,912 kg
<b>2022</b>	
243,618 km	31,305 kg
<b>2023</b>	
352,898 km	41,193 kg

The evolution of users has also been positive since we launched the Fagor Mugi programme in September 2020:

	2020 (Sept-Dec)	2021	2022	2023
Users	21	195	208	216

To reward the efforts of our users, we distributed a series of incentives in the Fagor Mugi programme. In 2023, a total of 130 users received a prize in exchange for the points obtained through the Fagor Mugi application. The most frequently requested prize was the MUGI card, which is used on public transport in Gipuzkoa.

To finance the Fagor Mugi programme, €28,295 has been allocated from the Social Fund in 2023.

### 9.2.2 Fagor Elkarrekin

With the aim of strengthening the Fagor Group's cooperative community, the Fagor Elkarrekin tool was launched in 2022, a dynamic that we have maintained in 2023. New users have registered during the year, and at the end of the year the community totalled 906 registered members (an increase of 200 people compared to the previous year).

Overall, 27 initiatives have been published in Fagor Elkarrekin. Two of them were volunteering offers (SMH and First Lego League); three were requests for donations (earthquake in Turkey, Grinpatia disease and Palestine); one was a call for food collection (Zaporeak).

The remaining 21 publications have provided members with information on initiatives and projects in society, both internal Fagor dynamics (Fagor Mugi, Herrigintza) and regional or Basque Country-wide campaigns (Errigora, Mundukide, Harreman, Tantai, Herri Urrats). As well as providing information, we have also carried out specific raffles related to these initiatives.

Continuing with the dynamics of EITB Maratoia, in 2023, we have contributed €12,000.

In total, we have allocated €45,000 from the Social Fund to finance the initiatives of the Fagor Elkarrekin programme.

### 9.2.3 Fagor Euskaraz

Fagor Euskaraz includes the item earmarked for investment in Basque language plans in the cooperatives. In general, this is an item that we have earmarked for initiatives to finance the Basque language revitalisation plans of both the Group and the cooperatives, as well as the actions specified therein.

Money allocated -> €563,504

## 9.3. Debagoiena

Most of our cooperatives' production centres are located in Debagoiena, which is why the Fagor Group has a special commitment to the region. The initiatives that we promote in the Debagoiena region are part of a long-term intervention strategy, and we allocate most of our economic resources to them. The main initiatives we promote in this area are:

### 9.3.1 Debagoiena 2030

Debagoiena 2030 is the network created to promote the sustainable development of Debagoiena.

With the conviction that the transition of the Debagoiena region towards sustainability requires collaboration between different agents in the valley (university, public institutions, companies and social agents), in 2018 we decided to promote the Debagoiena 2030 initiative. It is a long-term commitment whose main goal, based on the collaboration between agents, is to respond to the challenges defined in the European Green Deal. To this end, it is working on a wide range of initiatives and projects. The main areas included in the European Green Deal and which Debagoiena 2030 considers to be a priority are as follows:

- The transformation of industry towards a circular economy.
- Energy transition.
- Sustainable and smart mobility.
- Local food production.
- Monitoring and recovery of ecosystems and biodiversity.

Throughout 2023 we have paid special attention to the energy transition through the Eraginez Piztu initiative. In addition to subsidising projects under this initiative, we have been particularly involved in the development of energy communities. We have committed ourselves to being collaborating partners of the emerging energy communities in the region, putting our experience in administration and cooperative management at the service of the development of energy communities. Moreover, in 2023 we have made a financial contribution of €200,000 to the Tantai forest owners' cooperative, created under the umbrella of D2030, whose main objective is to implement a new forestry model that takes into account all the ecosystemic functions performed by forests.

In total, in 2023, we have allocated €786,983 to the Debagoiena 2030 project.

## 09. Society: promoting community development

### 9.3. Debagoiena

#### 9.3.2 Gizabidea Foundation

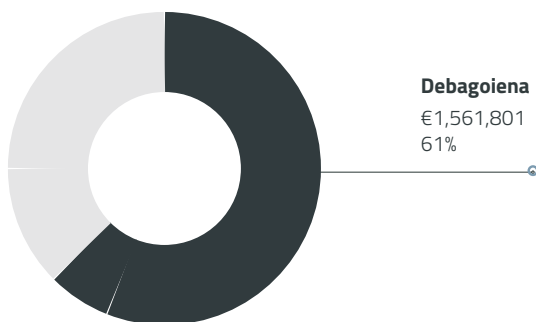
Through the Gizabidea Foundation, we have been collaborating for more than 40 years with the cooperative educational agents in the region, helping to finance the infrastructures necessary to offer quality education in the region. Throughout all these long years, the Gizabidea Foundation has worked especially on the development of the University of Mondragón, among other reasons, because it understands that the university is a strategic agent for the development of the region and its business fabric.

In 2022, we signed various agreements with MGEP, HUHEZI and Ikastola Arizmendi, detailing the projects to be subsidised over a decade.

In total, in 2023, we have allocated €586,983 to the Gizabidea Foundation.

#### 9.3.3 Promotion of local associations

Part of the COFIP is earmarked to subsidise the activities of associations in the areas where the Fagor Group's cooperatives are located. Specifically, in 2023 we have allocated €187,835 to this promotion.



## 9.4. Basque Country

The Basque Country is the next natural scale for the Fagor Group. In this case, our capacity to influence is more limited than that which we have on a regional scale, so our intervention is more limited.

#### 9.4.1 Fagor Herrigintza

Fagor Herrigintza is a collaboration programme that we launched in 2022. It is a means of supporting and collaborating with initiatives arising from Basque society. It has been a process carried out through a public call for applications and we have distributed a total of 3 grants.

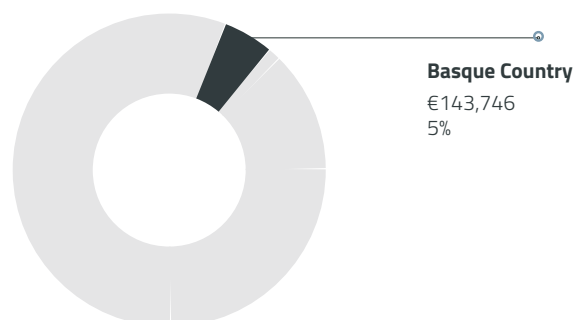
During 2023, we have carried out the second edition of the Fagor Herrigintza collaboration programme, through which 17 proposals have been received through the section created for this purpose on the Fagor Group website. After analysing whether or not the proposals complied with the terms of the call for proposals, based on predetermined assessment criteria, the Social Transformation Committee selected 9 projects that would go on to the voting phase. Finally, the members of our cooperatives have chosen, by vote, which projects are going to receive aid from the Fagor Herrigintza collaboration programme. A total of 327 people took part in the voting phase, and the following 3 projects were chosen:

- Amillubi Project (Biolur): €60,000
- Purchase of an adapted van for the Gipuzkoa Federation of Adapted Sports (GKEF – FGDA): €40,000
- Iñurri: €20,000

In addition to this aid channelled through the Fagor Herrigintza programme, we are also committed to analysing other possibilities for collaboration with the agents submitted to the programme

#### 9.4.2 Other projects in the Basque Country

In addition to the projects receiving grants from the Fagor Herrigintza collaboration programme, other associations have also received our support in 2023. In total, we have allocated €23,746 to other projects in the Basque Country.



## 9.5. Cooperation for development

### 9.5.1 Mundukide Foundation

In order to respond to the universal vocation of cooperativism and help developing countries to create endogenous community development processes, more than ten years ago we created the Mundukide Foundation together with other MONDRAGON cooperatives and several local Non-Governmental Organisations. Mundukide carries out its work mainly in Mozambique and Brazil and has been promoting the endogenous development of its communities for years, in line with the cooperative philosophy.

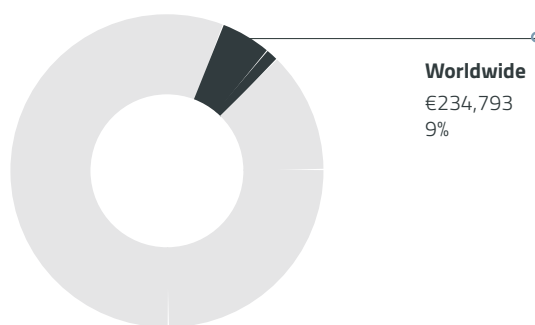
We are part of the Board of Trustees and actively participate in the Foundation's challenges. In addition to financing its activity, the members of our cooperatives have the opportunity to participate as volunteers in the countries where Mundukide has programmes.

In 2023 we have allocated €224,793 to the Mundukide Foundation.

### 9.5.2 Garabide

Garabide is an organisation that collaborates in the processes of recovering minority languages, sharing the lessons learned from the process of recovering the Basque language with the processes in other countries and learning from their experiences. It works with these communities to enrich their socio-economic development through the process of recovering their language.

In 2023 we have allocated €10,000 to the Garabide association.



ONNERA Group has contributed a total of €1,018,676 to the Fagor Group's COFIP fund, 12% of its 2023 profits. The Fagor Group manages 92% of the fund contributed by each cooperative, and the remaining 8% is managed by the cooperative itself: €81,494.

Kooperatiba	Erabilgarria guztira	Hezkuntza sustapena 25%		Sustapen sozial eta kooperatiboa (60-68)			Distribuzio komunitarioa (10-15) 10%	
		25%	€586,983	65%	€1,526,156	10%	6%	2%
F. Industrial	1,018,676	254,669	254,669	244,482	101,868	61,121	20,374	81,494

09. Society: promoting community development

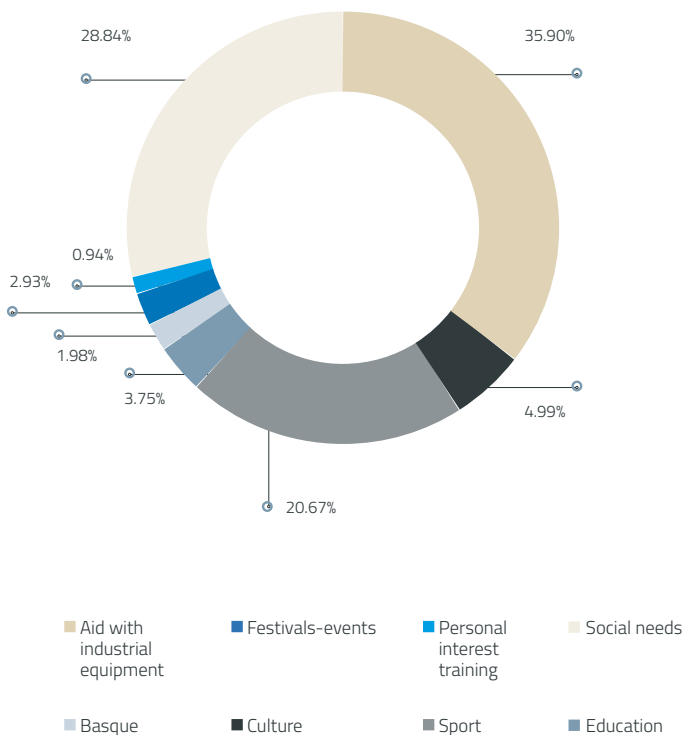
## 9.4. ONNERA Group with the environment and society

ONNERA Group, as an individual organisation, has allocated €81,494 in 2023 (8% of the total contributed to the COFIP fund) to promote projects in different areas.

Of particular note is the project to donate industrial cooking equipment to Zaporeak, an NGO that works to offer decent food and care to refugees arriving in Europe seeking to improve their situation in their countries of origin. A project to which 35.90% of the fund has been allocated.

Below is a list of the different projects promoted in the different areas.

The specific projects have been as follows:



Project	Internally driven project	Area	Location	Aid
Gure katoia	✗	Culture	Oñati	700
Idiazabal gazta	✓	Culture	Gipuzkoa	500
Aequus Orkesta	✗	Culture	Oñati	1,200
Argia	✗	Culture	Basque Country	156
Mondragon city challenge	✗	Culture	Debagoiena	1,500
Aloña mendi areto futbola	✓	Sport	Oñati	1,200
Arabarrak	✓	Sport	Basque Country	500
Saskibaloia	✓	Sport	Debagoiena	500
Aloña Mendi txirindularitza	✓	Sport	Oñati	1,200
Kantoikrit	✓	Sport	Oñati	300
Oñati Mendi Martxa	✓	Sport	Oñati	1,200
Oñatiko Mendi Martxa	✗	Sport	Oñati	400
Aloña Igeriketa	✗	Sport	Oñati	500
Torrauzo krossa	✓	Sport	Oñati	300
Aloñako Igoera	✓	Sport	Oñati	1,800
Oñati eskubaloia alebin 3 talde	✓	Sport	Oñati	1,200
Arrasate Eskubaloia	✓	Sport	Debagoiena	500.00
Arrasate Saskibaloia	✓	Sport	Debagoiena	500.00
Aloña Eskubaloia	✓	Sport	Oñati	3,500
Oñatiko Eskola Kirola	✓	Sport	Oñati	3,000
Bolo Txapelketa	✓	Sport	Oñati	200
Nafarroa Oinez	✓	Basque	Basque Country	500
"Egunean behin" lehiaketa	✓	Basque	Basque Country	1,107
Herri eguna-Oñati	✓	Festivals-events	Oñati	1,000
Iragakia Oñatiko Jaiak	✓	Festivals-events	Oñati	380
Magdalenako jaiak	✓	Festivals-events	Oñati	1,000
KKRR KIDEEN PRESTAKUNTZA	✓	Education	Oñati	2600
KKSS formazioa otaloran	✓	Education	Oñati	450
Norberaren intereseko formazioa	✓	Norberaren intereseko formazioa	Oñati	765.5
Mendi Martxa	✓	Social needs	Basque Country	700
50 urterrena	✓	Social needs	Oñati	8,836
Columbus Foundation	✓	Social needs	Basque Country	5,000
Columbus Comida Foundation	✓	Social needs	Basque Country	3,906
Gurutze Gorria	✓	Social needs	Debagoiena	2,500
Gipuzkoako alimentu bankua	✗	Social needs	Gipuzkoa	2,500
ZAPOREAK (equipment)				25,000
OTALORA				4,178
<b>TOTAL</b>				<b>€81,278</b>





# Tax information: sustainable economic growth



(201-4, 207-4)

ONNERA GROUP'S COMMITMENT TO THE AREAS WHERE IT OPERATES IS ALSO DEMONSTRATED THROUGH RESPONSIBLE MANAGEMENT. AMONG OTHER THINGS, THIS RESPONSIBLE MANAGEMENT INCLUDES COMPLYING WITH ALL APPLICABLE FINANCIAL AND TAX OBLIGATIONS.

This is the tax information table for the countries in which the Onnera Group operates, taking into account both marketing and manufacturing subsidiaries:

	Profits added to the consolidated balance sheet (thousands €)*		Taxes on profits (thousands €)		Public subsidies received (thousands €)	
	2022	2023	2022	2023	2022	2023
Spain	10,470	19,260	162	797	297	665
France	342	2,033	175	252	-	23
Mexico	6,292	1,627	1,656	3,060	-	-
Poland	1,630	2,088	232	338	-	-
Other countries	2,291	-1,082	73	583	-	-
<b>Total consolidated</b>	<b>21,025</b>	<b>23,927</b>	<b>2,457</b>	<b>5,030</b>	<b>297</b>	<b>688</b>

\* Results before reconversion

**The results have developed very positively in 2023.**

The background of the page is a soft-focus photograph of a stack of papers or folders. The papers are stacked vertically, with the top edges showing a light beige or cream color. The lighting is warm and diffused, creating a sense of depth and texture. A dark grey rectangular box is centered on the page, containing the text 'About this report' in a clean, white, sans-serif font.

# About this report

(2-3, 2-4, 2-14, 3-1, 3-2)

This Report presents the Non-Financial Information Statement for Fagor Industrial S. Coop and the subsidiary companies (hereinafter, ONNERA Group), in accordance with the requirements of Spanish Law 11/2018 of 28 December, which modifies the Commercial Code, the consolidated text of the Capital Companies Act that was approved by Spanish Royal Legislative Decree 1/2010, of 2 July, and Spanish Law 22/2015, of 20 July, on Financial Auditing, relating to non-financial information and diversity. This will be the third Sustainability Report - NFIS prepared for ONNERA Group.

The Non-Financial Information Statement is presented in a separate document, even though the content of the Non-Financial Information Statement is also contained in the Consolidated Management Report.

The Report contains all the necessary information to understand the evolution, results and current situation of ONNERA Group and the impact of its activities in terms of environmental, social and economic issues from 1 January 2022 to 31 December 2022. It was produced in accordance with the GRI Standards methodology, following the Core option, and is a reflection of the importance that ONNERA Group accords its groups of interest and its commitment to sustainability, in order to guarantee that its economic activities align with the basic principles that enable sustainable social and environmental development over time, thus contributing to the United Nations' Sustainable Development Goals.

The production of this Report is not only a clear example of transparency and accountability, but it also contributes towards improving the Group's own management processes and strategy, by identifying new opportunities for improvement that may develop in the short and medium term.

The process for producing the Report involved direct participation from Management and the people responsible for the main departments at ONNERA Group, in addition to the Chairman of the Group's Governing Board, as a representative of the members.

All the information contained within refers to the parent company and all the subsidiaries that make up the Group, which are included in the Consolidated Accounts (see details in Annex 1).



# Table of contents

## 12.1.

### Table of contents required by Spanish Law 11/2018 and GRI indicators

#### GENERAL AREAS

	Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
<b>Business model</b>	Description of the business model: · Business environment · Organisation and structure · Markets that we operate in · Targets and strategies · Key factors and trends that may affect its future evolution	GRI 2-1 Organisational details GRI 2-2 Entities included in sustainability reporting GRI 2-6 Activities, value chain and other business relations GRI 2-9 Governance structure and composition GRI 2-23 Commitments and policies	8-21	
<b>Materiality</b>	Materiality analysis	GRI 3-1 Process to determine material issues GRI 3-2 List of material issues GRI 3-3 Management of material issues	19	
<b>Policies and results of these policies</b>	Description of the policies applied by the group and the results of those policies, including relevant non-financial key performance indicators.	GRI 2-23 Commitments and policies GRI 2-24 Incorporation of commitments and policies	47,57	
<b>Key risks and impacts identified</b>	Key risks related to these issues and related to the group's activities, including, where relevant and proportionate, its business relations, products or services that could have an adverse effect on these areas.	GRI 3-3 Management of material issues	14-15	



## 12. Table of contents

### 12.1. Table of contents required by Spanish Law 11/2018 and GRI indicators

#### ENVIRONMENTAL MATTERS

	Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
<b>Environmental management</b>	Current and foreseeable effects of the company's activities	GRI 3-3 Management of material issues Internal criterion/GRI 201-2 Financial implications and other risks and opportunities derived from climate change (Accounting standard) GRI 2-23 Commitments and policies Spanish Law 26/2007 on Environmental Responsibility (if applicable)	47-49	
	Environmental evaluation or certification procedures			
	Resources dedicated to the prevention of environmental risks			
	Application of the principle of precaution			
	Number of provisions and guarantees for environmental risks			
<b>Pollution</b>	Measures to prevent, reduce or remedy carbon emissions (also includes noise and light pollution)	GRI 3-3 Management of material issues	49-53	
<b>Circular economy and prevention and management of waste</b>	Measures for the prevention, recycling and reuse of waste, and other forms of recovery and disposal of waste	GRI 3-3 Management of material issues GRI 306-3 (2020) Waste generated	57-59	
	Actions to combat food wastage	GRI 3-3 Management of material issues	-	Given the activities we carry out, we have no need to take any action to combat food wastage
<b>Sustainable usage of resources</b>	Consumption and supply of water in accordance with local constraints	GRI 3-3 Management of material issues GRI 303-3 Water extraction	53-56	
	Consumption of raw materials	GRI 3-3 Management of material issues GRI 301-1 Materials used by weight or volume		
	Direct and indirect energy consumption	GRI 302-1 Energy consumption within the organisation		
	Measures taken to improve energy efficiency	GRI 3-3 Management of material issues		
	Use of renewable energies	GRI 302-1 Energy consumption within the organisation		
<b>Climate change</b>	Important elements of generated greenhouse gas emissions	GRI 305-1 Direct greenhouse gas emissions (scope 1) GRI 305-2 Indirect greenhouse gas emissions associated with energy (scope 2) If applicable: GRI 305-3 Other indirect greenhouse gas emissions (scope 3)	49-53	
	Measures adopted to adapt to the consequences of climate change	GRI 3-3 Management of material issues		
	Voluntarily set reduction targets	GRI 3-3 Management of material issues		
<b>Protection of biodiversity</b>	Measures taken to protect or restore biodiversity	GRI 3-3 Management of material issues	48-59	
	Impacts caused by activities or operations in protected areas			

SOCIAL AND STAFF-RELATED MATTERS

	Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
Employment	Total number and distribution of employees by gender, age, country and professional classification	GRI 2-7 Employees GRI 405-1 Diversity of governing bodies and employees	75	
	Total number and distribution of employment contract types		30-33	
	Annual average of permanent, temporary and part-time contracts by gender, age and professional category	GRI 2-7 Employees	33	
	Number of redundancies by gender, age, country and professional category	GRI 401-1 New hires and staff rotation	77	
	Wage gap	Internal framework: the calculation has been made with the following formula: Avg. Wage Women – Avg. Wage Men) / Avg. Wage Men	77	
	Average remuneration by gender, age and professional category	Internal framework: Average remuneration (includes total remuneration for the year, fixed wage and all variable remuneration (allowances, compensation, payment to savings schemes, etc.) earned during the year.	34,77	
	Average remuneration of directors by gender		78	
	Average remuneration of upper management by gender		39	
	Implementation of policies for disconnection from work	GRI 3-3 Management of material issues	42	
	Disabled employees	GRI 405-1 Diversity in governing bodies and employees.	42	
Work organisation	Organisation of work time	GRI 3-3 Management of material issues	79	
	Number of hours of absenteeism	Internal framework: absenteeism rate	79	
	Measures designed to enable a healthy work-life balance and encourage joint responsibility by both parents.	GRI 3-3 Management of material issues	42	
Health and safety	Health and safety conditions in the workplace	GRI 403-1 Occupational health and safety management system	44-46	
	Number of occupational accidents and illnesses by gender, frequency and severity rate by gender	GRI 403-9 Work-related injuries Frequency rate= No. of accidents with sick leave x 1,000,000 / no. of hours worked (excluding accidents to and from work)  Severity rate= No. of working days lost x 1,000,000 / no. of hours worked (excluding accidents to and from work)	79	

## 12. Table of contents

### 12.1. Table of contents required by Spanish Law 11/2018 and GRI indicators

#### SOCIAL AND STAFF-RELATED MATTERS

	Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
<b>Social relations</b>	Organisation of social dialogue	GRI 3-3 Management of material issues	24, 80, 42	
	Percentage of employees covered by a collective bargaining agreement, by country	GRI 2-30 Collective bargaining agreements		
	Summary of the collective bargaining agreements, particularly related to occupational health and safety	GRI 3-3 Management of material issues		
	Mechanisms and procedures the company has in place to promote the involvement of employees in the company's management, in terms of information, consultation and engagement	GRI 2-29 Approach to stakeholder engagement	44	
<b>Training</b>	Policies implemented related to training	GRI 404-2 Programmes for improving employee skills and programmes to aid job transition.	44	
	Total number of training hours by professional category.	Internal framework		
<b>Universal accessibility for disabled people</b>		GRI 3-3 Management of material issues	42	
<b>Equality</b>	Measures taken to promote equal treatment and opportunities for women and men	GRI 3-3 Management of material issues	42-44	
	Equality plans adopted to promote employment, protocols against sexual and gender-based harassment	GRI 3-3 Management of material issues GRI 2-23 Commitments and policies		
	Integration and universal accessibility for disabled people	GRI 3-3 Management of material issues		
	Policy against all kinds of discrimination and, where applicable, for managing diversity	GRI 3-3 Management of material issues GRI 2-23 Commitments and policies		

INFORMATION REGARDING THE RESPECT OF HUMAN RIGHTS

Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
Application of human rights due diligence procedures	GRI 2-26 Mechanisms for seeking advice and raising concerns GRI 3-3 Management of material issues	24-25	
Prevention of risks for the infringement of human rights and, where applicable, measures to mitigate, manage and remedy any potential breaches committed	GRI 3-3 Management of material issues GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns		
Reports of violations of human rights	Internal framework: quantitative information on the number of reports.		
Promotion of and compliance with the terms of the ILO fundamental conventions related to respecting the freedom of association and the right to collective bargaining, the elimination of occupational and employment discrimination, the elimination of forced or compulsory labour, and the effective abolition of child labour.	GRI 3-3 Management of material issues GRI 2-23 Commitments and policies		

INFORMATION RELATED TO COMBATING CORRUPTION AND BRIBERY

Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
Measures adopted to prevent corruption and bribery	GRI 2-25 Processes for remedying negative impacts GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns	24-25	
Measures to combat money laundering	GRI 2-25 Processes for remedying negative impacts GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns		
Contributions to non-profit foundations and organisations	GRI 201-1 Direct economic value generated and distributed	60-64	

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### 12.1. Table of contents required by Spanish Law 11/2018 and GRI indicators

#### INFORMATION ABOUT THE COMPANY

	Areas	Reporting framework	Reference (page)	Comments/ Reason for the omission
<b>The company's commitments to sustainable development</b>	Impact of the company's activities on employment and local development	GRI 3-3 Management of material issues	60-64	
	Impact of the company's activities on local communities and the area	GRI 3-3 Management of material issues		
	Relationships maintained with key figures from the local communities and the types of dialogue with them	GRI 3-3 Management of material issues	18	
	Association or sponsorship activities	GRI 3-3 Management of material issues GRI 2-28 Membership of associations Internal framework: description of association or sponsorship activities.	-	ONNERA Group is not a member of any association
<b>Subcontractors and suppliers</b>	Inclusion in the purchasing policy of social, gender equality and environmental issues	GRI 3-3 Management of material issues GRI 2-6 Activities, value chain and other business relations GRI 2-24 Incorporation of commitments and policies	28-29	
	Consideration of the social and environmental responsibility of suppliers and subcontractors we work with			
	Supervision and auditing systems and their results			
<b>Consumers</b>	Measures for the health and safety of consumers	GRI 3-3 Management of material issues	26-27	
	Claims systems	GRI 2-16 Communication of critical concerns GRI 2-25 Processes for remedying negative impacts		
	Complaints received and their resolution	GRI 2-25 Processes for remedying negative impacts Internal framework: information on complaints and opportunities for improvement		
<b>Tax information</b>	Profits made country by country	GRI 207-4 Country-by-country reporting	66	
	Taxes on profits paid	GRI 207-4 Country-by-country reporting		
	Public subsidies received	GRI 201-4 Financial assistance received from the government		

## 12.2.

### Additional information, tables related to employment issues

#### Employment

The total number and distribution of employees (according to FTEs criteria) by gender, age, country and professional classification

GRI 2-7 Information about 3.1 Employees and other workers.

No. FTE employees by country	Men	Women	Total 2023
Spain	996.58	259.15	1,255.73
France	44.18	14.52	58.70
Italy	1.99	1.99	3.99
Mexico	248.58	126.46	375.04
Others	32.52	18.65	51.18
Poland	163.36	48.26	211.63
USA	13.36	5.84	19.20
<b>Total</b>	<b>1,500.59</b>	<b>474.87</b>	<b>1,975.46</b>

The OTHERS section includes the UK, Turkey, China, Czech Republic, Portugal, Colombia, Jamaica and Dominican Republic.

Again, the comparison with the previous year (2022) is meaningless, as the change of criteria to FTEs means that the number of employees has decreased considerably.

No. FTE employees by country	Men	Women	Total 2022
Spain	1,103	286	1,389
France	43	14	57
Italy	5	3	8
Mexico	358	194	552
Poland	180	46	226
USA	15	9	24
Others	38	26	64
<b>Total</b>	<b>1,742</b>	<b>578</b>	<b>2,320</b>

GRI 405-1b The percentage of 3.1 Employees per each work category for both of the following diversity categories: gender and age group

Age range	No. FTE employees in 2023	2022
From 20 to 35	485.38	710
From 36 to 45	641.64	782
From 46 to 55	647.33	640
Over 55	201.10	188
<b>Overall total</b>	<b>1,975.46</b>	<b>2,320</b>



## 12. Table of contents

### 12.2. Additional information, tables related to employment issues

Professional category	2023			2022		
	Men	Women	Total FTE employees	Men	Women	Total no. of employees
Operators	984.62	243.17	1,227.79	1,166	314	1,480
Upper management	36.75	4.99	41.74	29	4	33
Middle management	121.58	35.28	156.85	184	60	244
Technicians	357.64	191.43	549.07	363	200	563
<b>Total</b>	<b>1,500.59</b>	<b>474.87</b>	<b>1,975.46</b>	<b>1,742</b>	<b>578</b>	<b>2,320</b>

Regions	Operators	Technicians	Middle management	Upper management	Total 2023
Spain	805.99	29.24	81.99	338.50	1,255.73
France	18.29	1.00	24.05	15.37	58.70
Italy	1.00	-	1.00	1.99	3.99
Mexico	244.47	2.99	7.48	120.09	375.04
Others	11.47	1.99	11.47	26.24	51.18
Poland	146.57	2.99	19.16	42.90	211.63
USA	-	3.52	11.71	3.97	19.20
<b>Total</b>	<b>1,227.79</b>	<b>41.74</b>	<b>156.85</b>	<b>549.07</b>	<b>1,975.46</b>

Regions	Operators	Technicians	Middle management	Upper management	Total 2022
Spain	932	337	97	23	1,389
France	17	19	20	1	57
Italy	-	4	3	1	8
Mexico	372	100	74	6	552
Others	-	45	19	-	64
Poland	159	46	20	1	226
USA	-	12	11	1	24
<b>Total</b>	<b>1,480</b>	<b>563</b>	<b>244</b>	<b>33</b>	<b>2,320</b>

Total number and distribution of types of employment contract and working day.

GRI 2-7 Information about employees and other workers

This table shows the number of employees as of 31 December by contract type and age range.

Contract type	From 20 to 35	From 36 to 45	From 46 to 55	Over 55	Total 2023
Permanent contract	437.99	610.67	590.46	181.07	1820.19
Temporary contract	47.39	30.98	56.87	20.03	155.26
<b>Total</b>	<b>485.38</b>	<b>641.64</b>	<b>647.33</b>	<b>201.10</b>	<b>1,975.46</b>

Type of working day	From 20 to 35	From 36 to 45	From 46 to 55	Over 55	Total 2023
Full time	484.26	624.14	642.23	198.91	1949.54
Part time	1.12	17.50	5.10	2.19	25.92
<b>Total</b>	<b>485.38</b>	<b>641.64</b>	<b>647.33</b>	<b>201.10</b>	<b>1,975.46</b>

Annual average of permanent, temporary and part-time contracts by gender, age and professional classification.

The tables below show information on the average number of people in 2023 according to contract type, gender, age range and professional classification.

Contract type	Men		Women		Overall total
Permanent contract	1,508.63		488.32		1,996.95
Temporary contract	150.16		40.81		190.97
<b>Total</b>	<b>1,658.79</b>		<b>529.13</b>		<b>2,187.92</b>
	From 20 to 35	From 36 to 45	From 46 to 55	Over 55	Overall total
Permanent contract	533.73	658.99	616.15	188.08	1,996.95
Temporary contract	65.81	38.50	63.17	23.49	190.97
<b>Total</b>	<b>599.54</b>	<b>697.49</b>	<b>679.32</b>	<b>211.57</b>	<b>2,187.92</b>
	Operators	Upper management	Middle management	Technicians	Overall total
Permanent contract	1,244.73	40.99	158.64	552.59	1,996.95
Temporary contract	140.77	2.99	3.50	43.71	190.97
<b>Total</b>	<b>1,385.50</b>	<b>43.98</b>	<b>162.14</b>	<b>596.30</b>	<b>2,187.92</b>

The following tables show information on the average number of people in 2023 according to type of working day, gender, age range and professional classification.

Type of working day	Men		Women		Overall total
Full time	1,647.71		514.07		2,161.78
Part time	11.08		15.06		26.14
<b>Total</b>	<b>1,658.79</b>		<b>529.13</b>		<b>2,187.92</b>
	From 20 to 35	From 36 to 45	From 46 to 55	Over 55	Overall total
Full time	598.25	679.99	674.22	209.32	2,161.78
Part time	1.29	17.50	5.10	2.25	26.14
<b>Total</b>	<b>599.54</b>	<b>697.49</b>	<b>679.32</b>	<b>211.57</b>	<b>2,187.92</b>
	Operators	Upper management	Middle management	Technicians	Overall total
Full time	1,371.36	43.98	159.70	586.74	2,161.78
Part time	14.14	-	2.44	9.56	26.14
<b>Total</b>	<b>1,385.50</b>	<b>43.98</b>	<b>162.14</b>	<b>596.30</b>	<b>2,187.92</b>

Number of redundancies by gender, age, country and professional classification

GRI 401-1.b New hires and staff rotation

	No. of FTE redundancies								
	Gender		Age				Professional category		
	Men	Women	Age range of 20 to 35	Age range of 36 to 45	Age range of 46 to 55	Age range of over 55	Operators	Technicians	Middle management
2023	35.73	19.16	31.42	14.67	8.61	0.18	41.04	12.92	0.93
<b>Total</b>	<b>54.88</b>		<b>54.88</b>				<b>54.88</b>		

## 12. Table of contents

### 12.2. Additional information, tables related to employment issues

#### Disabled employees

GRI 405-1 b) Percentage of 3.1 Employees per professional category for each of the following diversity categories (iii. Vulnerable groups).

Categories	Men	Women	Total 2023
Operators	15.08	1.99	17.07
Middle management	0.87	-	0.87
Technicians	1.99	4.99	6.98
<b>Overall total</b>	<b>17.94</b>	<b>6.98</b>	<b>24.92</b>
Age range	Men	Women	Total 2023
From 20 to 35	0.81	-	0.81
From 36 to 45	3.86	1.00	4.86
From 46 to 55	9.24	4.99	14.22
Over 55	4.03	1.00	5.03
<b>Overall total</b>	<b>17.94</b>	<b>6.98</b>	<b>24.92</b>

#### Number of hours of absenteeism

403-2 a) Types of accidents and ratios of work accidents, occupational illnesses, days lost and absenteeism, and the number of related deaths.

Hours of absence due to accidents or illness	2023	2022
Women	36,507	44,800
Men	98,977	134,937
<b>Overall total</b>	<b>135,483</b>	<b>179,743</b>

#### Social Relations

Percentage of employees covered by a collective bargaining agreement, by country.  
GRI 2-30 Collective bargaining agreements (NO GRI: separated by country)

Collective agreement	Spain	France	Italy	Mexico	Others	Poland	USA	Overall total 2023
No	-	-	-	130.57	41.85	211.63	19.20	403.25
Yes	1,255.73	58.70	3.99	244.47	9.32	-	-	1,572.21
<b>Total no. of employees</b>	<b>1,255.73</b>	<b>58.70</b>	<b>3.99</b>	<b>375.04</b>	<b>51.18</b>	<b>211.63</b>	<b>19.20</b>	<b>1,975.46</b>
<b>% Employees with collective agreement</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>65%</b>	<b>18%</b>	<b>0%</b>	<b>0%</b>	<b>79.6%</b>

## 12.3. External verification

(2-5)

This non-financial information statement has been submitted to an independent external review process.

### A1- Group companies

(2-2)

There are 15 entities that make up the consolidated financial totality of the ONNERA Group. Some of them are just sales branches while others are also production plants.

Production plants in Spain:

- Fagor Industrial S.Coop: parent plant, located in Oñati, Gipuzkoa.
- Efficold: located in Lucena, Córdoba
- Onnera Laundry Barcelona: located in Sant Julià de Vilatorra
- Onnera Contract: located in Almudevar (Huesca)

Production plant in France:

- Danube International: located in Lamotte-Beuvron

Production plant in Poland:

- Onnera Poland: located in Palmiry, close to Varsovia

Production plant in Mexico:

- Onnera Mexico: located in San Luis de Potosí

Sales branches in the rest of the world:

- Fagor Collectivites in France
- Onnera USA in Miami
- Fagor Profesional Mexico
- Fagor Gastro Cz in Czechia
- Fagor Catering Kunshan in China
- Dominican Republic
- Fagor Endüstriyel in Turkey
- Onnera Colombia
- Fagor Jamaica
- Fagor Portugal
- Fagor UK
- Fagor Professionale in Italy











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