

# Sustainability report

2024



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<sup>01</sup>President's Letter



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President's Letter



Patxi Azpiazu  
President of the Governing Council of Onnera Group

**2024, a year that will be remembered for the change in the corporate name of Onnera Group's parent cooperative, which changed from Fagor Industrial S.Coop to Onnera Group S.Coop.**

2024, a year that will be remembered for the change in the corporate name of Onnera Group's parent cooperative, which changed from Fagor Industrial S.Coop to Onnera Group S.Coop.

A change that represents a fundamental evolution in the corporate strategy, conveying a clearer identity at the Group level. This evolution is also reflected in the business: Onnera Group has exceeded last year's turnover by 2%, with balanced growth across all business lines and achieving an EBITDA 3% higher than in 2023.

The positive performance of all business lines has led us to surpass the financial

targets defined in the 2021–2024 Strategic Plan.

2024 has been characterized by a strong investment push, with the construction of the Garibai plant and the incorporation of cutting-edge machinery. Alongside internal projects related to Quality and Supply Chain, these investments are laying the groundwork to achieve the ambitious goals set in the 2025–2028 Strategic Plan.

The trust-based relationship we maintain with our clients, our wide product range, and a firm commitment to investment and innovation have contributed positively to this year's results.

It is worth highlighting the improvement in quality and efficiency indicators for our products, both in terms of time and cost, which have led to increased margins thanks to effective internal management.

At the same time, and within the framework of the Strategic Plan, an internal reflection has been carried out on the future positioning of the various commercial brands of Onnera Group—value propositions that will

be developed in the coming years. Onnera Group maintains a strong commitment to Sustainability across its three main pillars: environmental, social, and governance. Our path toward Sustainable Development aims to balance sustainable business growth with a team of people committed to the socio-business project and its environment.

The Sustainability Strategy has been incorporated transversally into various areas of management within the 2025–2028 Strategic Plan.

As a result of this positive performance and in response to our social commitment, this report highlights the positive impact and various contributions made to projects promoting the socio-economic development of our surroundings.

**Our sincere thanks to all the people who contribute every day to the improvement of the Onnera Group project.**



2024 in figures

Sales

375 M€

Manufacturing in Spain, France, Poland, and Mexico.

7 plants

Assets

283 M€

Commercial worldwide

12 subsidiaries

We sell our products across

5 continents

Employees (66,5% in Spain)

2.200

We are making progress in sustainability

Electric vehicle charging points have been installed at Onnera Group S.Coop.

Firm commitment to sustainability in the construction of the new laundry plant in Garibai. Goal: to obtain sustainable plant certification.

Internal reflection on Onnera Group's Sustainability Strategy in preparation for the 2025–2028 Sustainability Strategic Plan.

Clear commitment to innovation in products, processes, and services regarding energy and water efficiency.

Establishment of the Sustainability Committee.

93% of our employees have permanent contracts.

€1,016,667 contributed to the FAGOR Group's COFIP fund.

2024	N° of people FTEs
Annual average	2.365
Year-end	2.200

We are part of the Fagor Group and the MONDRAGON Group.



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## 03 Onnera Group

### Commitment to innovation and digitalization

Onnera Group, is an international business group dedicated to providing equipment solutions for foodservice, laundry, and refrigeration applications.

- Business model
- Corporate culture
- Sustainable strategy
- Trends and risks
- Trust and closeness with stakeholders
- Materiality analysis
- Innovation and development



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## Onnera Group, a global group:

We market our products across **five** continents.

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We have **seven** manufacturing plants strategically located worldwide (Spain, France, Poland, and Mexico).

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Around **2,200** employees capable of offering a broad range of solutions adapted to each market.



<sup>03</sup>Onnera Group | Business model

Onnera Group S.Coop. is the parent plant of the Onnera Group, with headquarters in Oñati (Gipuzkoa).

The group has **seven manufacturing plants** (4 in Spain, 2 in Europe, and 1 in Mexico) and twelve strategically located commercial subsidiaries in various countries to serve different sectors and markets worldwide.

This map shows a summary of **Onnera Group's global presence**.



And this one shows the detail at the **national level**:



<sup>03</sup>Onnera Group | Business model

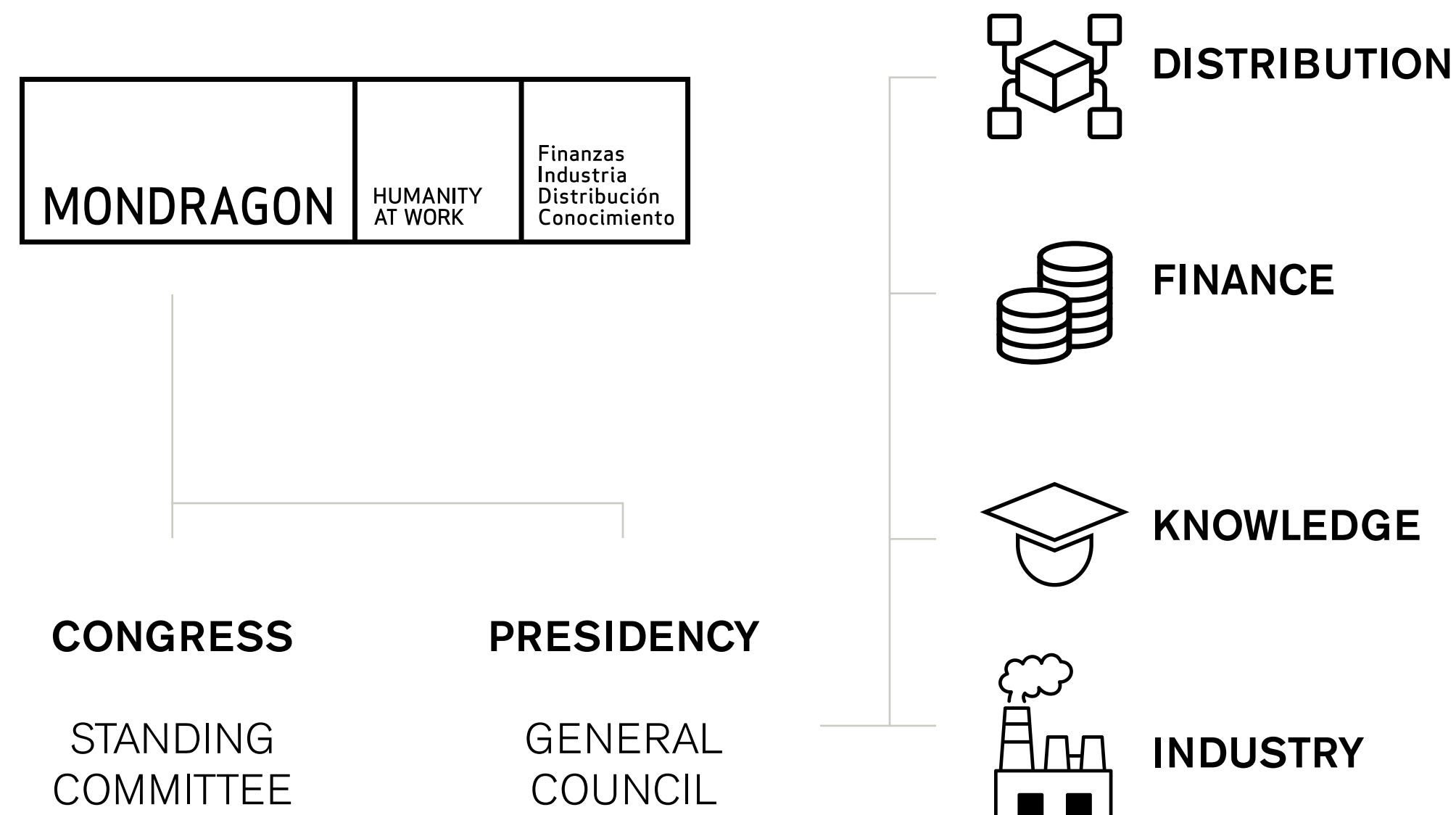
**We belong to a cooperative world:**

Onnera Group S.Coop is part of the FAGOR Group, an industrial cooperative group made up of 8 cooperatives in the Debagoiena region (in the historical territory of Gipuzkoa), with annual revenues exceeding €1.76 billion and around 10,000 workers worldwide.

We are also part of the cooperative experience of MONDRAGÓN, the world's largest cooperative corporation. It comprises more than 80 cooperatives and 104 subsidiaries with a presence on all five continents, organized into four business areas: Finance, Industry, Distribution, and Knowledge. The MONDRAGÓN Group has its own university and 12 R&D centers to provide talent to the cooperatives and support their innovation strategies. It is internationally recognized as a model of inclusive competitiveness.

The MONDRAGÓN cooperatives collectively generate over €10.6 billion in revenue and employ more than 68,800 people worldwide, 40% of whom work in the industrial sector, where Onnera Group is located.

The following graphic shows **Onnera Group's position within the cooperative world:**



\*We offer products and services that meet the needs of professionals with whom we share high standards and a commitment to innovation and digitalization.

**FAGOR GROUP**  
 The 8 cooperatives of the Fagor Group belong to the Industry division of the MONDRAGON Corporation.

- FAGOR ARRASATE
- FAGOR AUTOMATION
- FAGOR ELECTRÓNICA
- FAGOR EDERLAN
- ONNERA GROUP S.COOP. (Headquarters of Onnera Group)
- COPRECI
- MONDRAGON ASSEMBLY
- GALBAIAN



**03 Onnera Group | Business model**

**Contribution to the Sustainable Development Goals**

Onnera Group as a whole is committed to the SDGs, contributing to each of the Sustainable Development Goals defined by the United Nations. Each of our subsidiaries is taking various actions within the framework of Agenda 2030, with a transformative vision for economic, social, and environmental sustainability.

Specifically, the cooperatives in the Fagor Group, aligned with MONDRAGÓN's strategy, have developed the Fagor 2030 sustainability strategy. This strategy aims to transform the cooperatives to ensure they remain economically viable in a new competitive context increasingly shaped by digitalization and sustainability.

In addition to driving the transformation of our cooperatives, as founding members of the Debagoiena 2030 sustainable development network, we are strongly involved in the sustainability of the region where most of our industrial activity is concentrated. We collaborate with local governments, the university, and social

agents in the development and financing of various projects that aim to turn Debagoiena into an intelligent, inclusive, and climate-neutral region by 2050.

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



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



MONDRAGON firmly supports its own educational project through the Gizabidea Foundation—offering inclusive, equitable, and quality education.



We promote equality and decent work through two of our seven cooperative principles: voluntary and open membership and democratic organization.



We are focused on transforming our businesses to enhance competitiveness and continue creating employment in the context of a digital and circular economy.



At the same time, we are committed to a sustainable environment.



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



We continue to develop our democratic Governance model, updating our regulatory framework toward a more effective Governance model.



<sup>03</sup>Onnera Group | Business model

**Our products and services**

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

→ **Collective catering:**  
With our wide range of cooking products, ovens, dishwashing, laundry, and refrigeration equipment, we meet the most innovative and demanding needs of foodservice professionals.

→ **Laundry:**  
Washing, drying, and ironing machines that include next-generation models designed for both small businesses and larger establishments such as hotels, hospitals, etc.

→ **Commercial refrigeration:**  
We offer one of the widest ranges on the market in refrigeration equipment designed to cool, preserve, or display food and beverages. A wide variety of fully customizable solutions in terms of size, application, performance, and finish, developed at our production plants.



<sup>03</sup>Onnera Group | Corporate culture

Onnera Group, in developing its shared project with a consolidated global presence, aims to be recognized as an international business group where:

→ We grow with our customers, working together to reach the most efficient solutions wherever they are needed.

→ We act as a team of responsible individuals committed to a shared project.

→ We are committed to society and its future, and to developing energy-efficient and sustainable products.

The **values** we are recognized for are:

→ **INTEGRITY.** “The certainty of doing right.” We act with integrity, in open and transparent relationships aimed at building lasting, mutually beneficial partnerships with the people within the group, our customers, and allies.

→ **GLOBAL TEAM.** “Together we are greater.” We are a global team. We listen to and value each person’s contributions, share a Group vision, and adopt decisions that prioritize the common good over individual interests.

\*In 2024, we carried out an internal reflection process with the Board of Directors and the Governing Council on the current mission, vision, and values of Onnera Group. The outcomes of this process will be revealed in 2025 alongside the launch of the new corporate brand.

→ **COMMITMENT.** “The value of our word.” We are committed to achieving results, doing quality work, and honoring our promises.

→ **INITIATIVE.** “The strength of the first step.” We take initiative and act proactively to deliver agile solutions for clients, to constantly seek better ways of doing things, and to build a stronger company.



<sup>03</sup>Onnera Group | Sustainable strategy

Sustainability is a strategic axis for Onnera Group, which maintains a firm commitment to its three main pillars: Social, Environmental, and Governance.

One of the key milestones of 2024, in preparation for the new European CSRD Directive, has been the double materiality analysis.

In addition, the following projects were carried out during 2024:

→ Project focused on the analysis of double materiality, a fundamental step to adapt to the requirements of the European CSRD directive.

→ Internal reflection on Onnera Group's Sustainability Strategy, taking into account the material issues identified through the double materiality assessment.

→ Launch of LEMS (Laundry Efficiency Management System) to the market: advanced pulse concentrators that monitor in real time the consumption of water, electricity, and gas in laundry equipment.

→ Construction of the new Laundry Plant in Oñati with the aim of becoming a benchmark plant for Sustainability in Europe, certified with LEED (Leadership in Energy and Environmental Design) Gold.

→ Implementation of the new Lean Manufacturing production model at the Santxolopetegi plant of Onnera Group S.Coop, with a focus on more ergonomic, digital, automated, and efficient manufacturing. Expected to launch in 2025.

→ Installation of electric charging stations for electric/hybrid vehicles in the parking lots of Onnera Group S.Coop.



<sup>03</sup>Onnera Group | Trends and risks

The main global market trends identified, which will be key factors in the hospitality and industrial laundry equipment business, include:

**Sustainability awareness:**

- Some of our sector’s customers are beginning to request information on Onnera Group’s actions to become a sustainable organization.
- Several direct sales clients have asked us to register and be evaluated on the Ecovadis platform.
- The commercial argument for our products, especially in the laundry sector, is shifting—beyond price and core performance—to emphasize energy efficiency and the return on investment over time, justified by energy and water savings.

**Climate change:**

- Climate change and the scarcity of resources like water, electricity, and fuel have made sustainability a key issue for all companies and society in general.

**Digitalization:**

- The laundry market in particular, and increasingly other sectors, are demanding connected products that can be controlled remotely.
- The global way of working and interacting with all stakeholders has changed in recent years. There is a growing need to offer connected products and services.



<sup>03</sup>Onnera Group | Trends and risks

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

→ Rising costs of all types of components and raw materials, which directly impact our product costs.

→ Product-related risks. Most of Onnera Group's manufactured and sold products are subject to standards and regulations, since non-compliance could result in personal injury or material damage. Onnera Group ensures the safety of its products and reduces these risks by following a defined procedure for developing and launching new products, conducting the necessary laboratory tests, and adhering to applicable regulations for each product family. Many products are also certified through external laboratories.

→ Environmental impact regulations. Market demands and new regulations will become increasingly strict in minimizing the environmental impact of organizations and their products. Currently, three of Onnera Group's manufacturing plants are ISO 14001 certified. Reducing electricity, gas, and water consumption is a critical factor in all new product launches.

→ Cybersecurity risks. Cyberattacks are increasing globally, and a breach could paralyze manufacturing processes and IT systems, with serious financial consequences. Onnera Group has established cybersecurity protocols, which are continuously monitored by the corporate IT department.

→ European CSRD Regulation. Gradual adaptation over the coming years to the new CSRD (Corporate Sustainability Reporting Directive) regulations and preparation to comply with the European Union's new requirements.

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**03 Onnera Group** | Trust and closeness with stakeholders

\*Including educational and technological centers

The stakeholder groups with the greatest impact on Onnera Group are:

- Workers
- Customers
- Suppliers
- Public administration
- Social agents

The organization's approach to stakeholders is as follows:

→ **Workers:**  
 Employees are Onnera Group's most valuable asset. We are committed to their professional development and encourage shared ownership of the project. To nurture our organizational culture, we conduct an Organizational Culture Survey every four years to understand employees' perspectives across various areas. The findings are used as a lever for improvement.

→ **Customers:**  
 Our commercial network maintains close and ongoing relationships with clients. We also attend various industry trade shows to strengthen ties with current clients and create new business opportunities. Notably, the biannual Host Milan fair was held this year, where our new product launches were well received, and our brand image was positively reinforced.

→ **Suppliers and subcontractors:** The purchasing and supply departments maintain continuous relationships with them. Their participation in the materiality analysis was gathered through surveys sent to the most significant suppliers.

→ **Educational and technological centers:**  
 We collaborate with universities and tech centers on various projects aligned with our needs. We also work with students on their final degree projects, which helps us attract talent. These centers also took part in the materiality analysis through surveys.

→ **Fagor Group and MONDRAGÓN Corporation:**  
 We maintain an ongoing relationship through various committees that meet periodically with the parent company, Fagor Industrial S.Coop.

→ **Public administration:**  
 We engage when needed from either side.



**03 Onnera Group** | Trust and closeness with stakeholders

The organization primarily receives concerns or dissatisfaction from two stakeholder groups: employees and customers.

Employees' concerns are managed through the Social Council, which responds to questions or dissatisfaction raised at the previous meeting.

Customer complaints are handled through:

→ The Customer Satisfaction Survey (explained previously).

→ An internal claims management system on our intranet, where technical staff log product, documentation, or service complaints. These are validated (to confirm sufficient information or request more if needed), then forwarded to the appropriate resolution team. Each business unit tracks all complaints and corresponding actions monthly. Once actions are completed, the complaint is closed and a response with details of the corrective measures is sent.

→ Most employee complaints relate to social matters, while customer complaints typically concern product issues (specific faults in delivered products or services).

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<sup>03</sup>Onnera Group | Materiality analysis

In 2022, a materiality analysis was carried out, building upon the impact-based materiality assessment conducted in 2020.

In 2020, Onnera Group addressed materiality from both internal and external perspectives, considering the previously identified stakeholder groups. Global and sector trends were reviewed within the sustainability context.

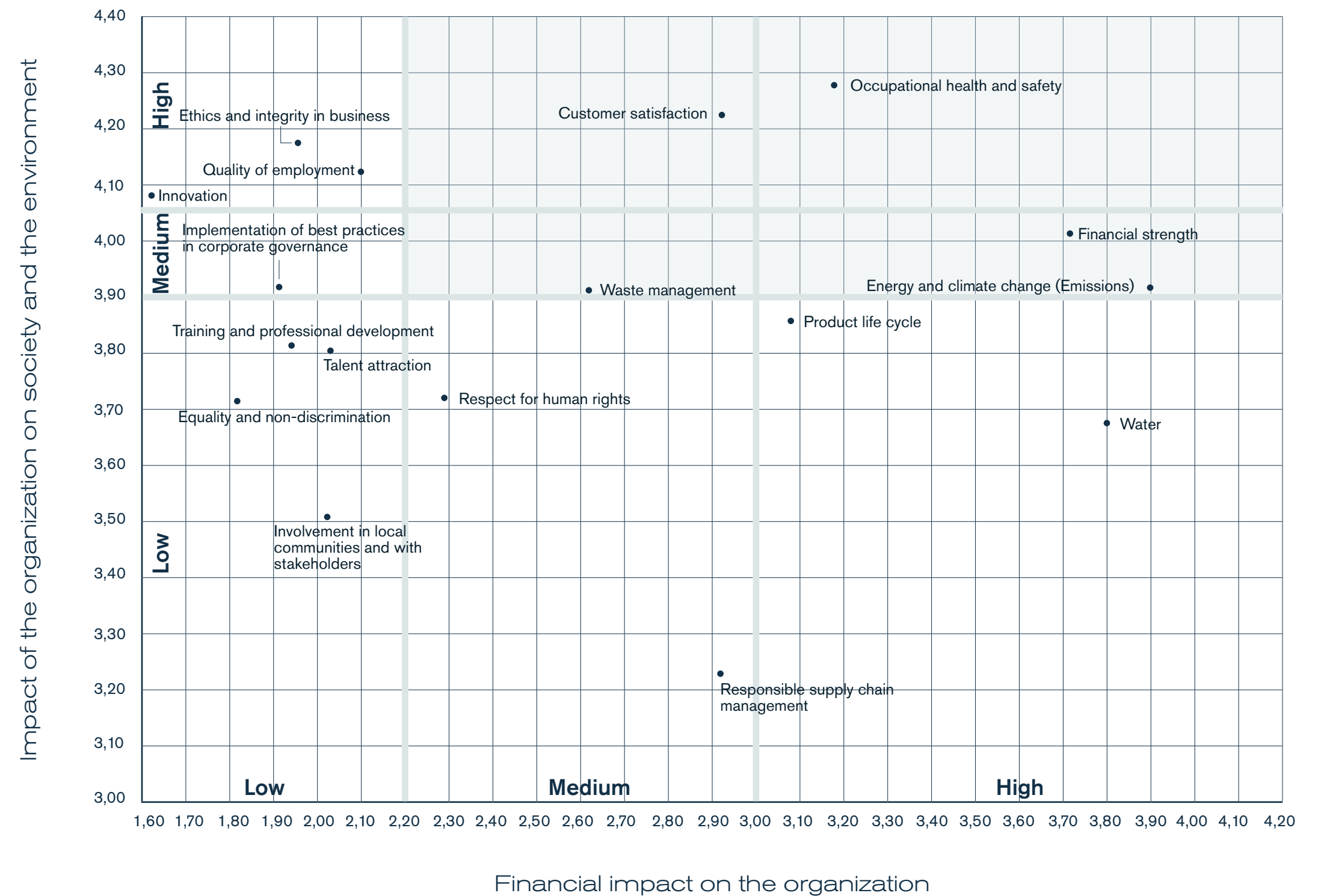
We analyzed key global risks using the 2022 World Economic Forum report, identifying potential short-term (0–2 years), medium-term (2–5 years), and long-term (5–10 years) risks and their relevance.

We also assessed sector-specific risks for the cooperative based on the countries where we operate. The Risk Horizon platform helps us identify low, medium, and high relevance ESG (Environmental, Social, Governance) risks.

Finally, we held an internal session with the Board of Directors and the Presidency to prioritize the relevance of these topics from a financial materiality perspective, having already covered impact materiality in the previous session.

The **initial materiality matrix** was as follows:

**Materiality matrix**





<sup>03</sup>Onnera Group | Materiality analysis

Later validation sessions added Product Life Cycle, Business Ethics and Integrity, and Innovation as material topics.

Topics were classified by importance, and any with high significance in both financial and impact materiality were deemed material, along with those marked high, medium, or low in both perspectives.

Here is the selection of Onnera Group's material topics:

→ **ECONOMIC SCOPE AND GOVERNANCE**

- Financial solidity
- Ethics and integrity in business

→ **SOCIAL SCOPE**

- Occupational health and safety
- Customer satisfaction
- Innovation

→ **ENVIRONMENTAL SCOPE**

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

\*During 2024, the organization made progress in preparing for upcoming changes in European regulations and their associated challenges and requirements. To this end, we began a double materiality analysis process, which will be completed in 2025. This will enable the organization to identify impacts, risks, and opportunities within the industrial context in which Onnera Group operates. Prioritizing these material issues will help lay the foundation for the organization's mid-term sustainability strategy, taking into account market behavior, legislation, Onnera Group's goals, and our commitment to the community and the environment.



<sup>03</sup>Onnera Group | Innovation and development

Onnera Group continues to allocate a significant portion of its resources to the research and development of new products and services—2.01% of its turnover—with a firm commitment to maintaining innovation into the future.

We pursue innovation in different areas:

→ **Product:** Development of a new INOVA dishwashing line, focused on maximizing energy efficiency in both water and electricity consumption.

→ **Services:** The Digital Transformation, Electronics, and Product departments are focusing their efforts on digitalizing services and improving machine connectivity.

→ **Processes:** Process innovation is oriented toward improving product quality and productivity through investment in cutting-edge technology and the digitalization of our manufacturing plants.

Regarding IoT, approximately 5,000 laundry machines are currently connected to our platform. We closely monitor their performance to improve both maintenance and the future design of new machines. In terms of process and service innovation, requirements typically arise from the need to improve product quality or increase the efficiency of our manufacturing operations. Onnera Group maintains close contact with top-tier suppliers in the sheet metal processing and welding technology sectors. We have collaborated with various suppliers to develop special components tailored to Onnera Group, aimed at enhancing the quality and efficiency of our manufacturing processes and products.



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## 04 Governance

### Rooted in the territory

The governance structure and cooperative model of Onnera Group's parent plant is a notable example of democratic management. It is a model in which worker-members participate in the ownership, management, and distribution of the socio-business project's results.

- Governance structure
- Cooperative model
- Compliance and business ethics
- Human rights



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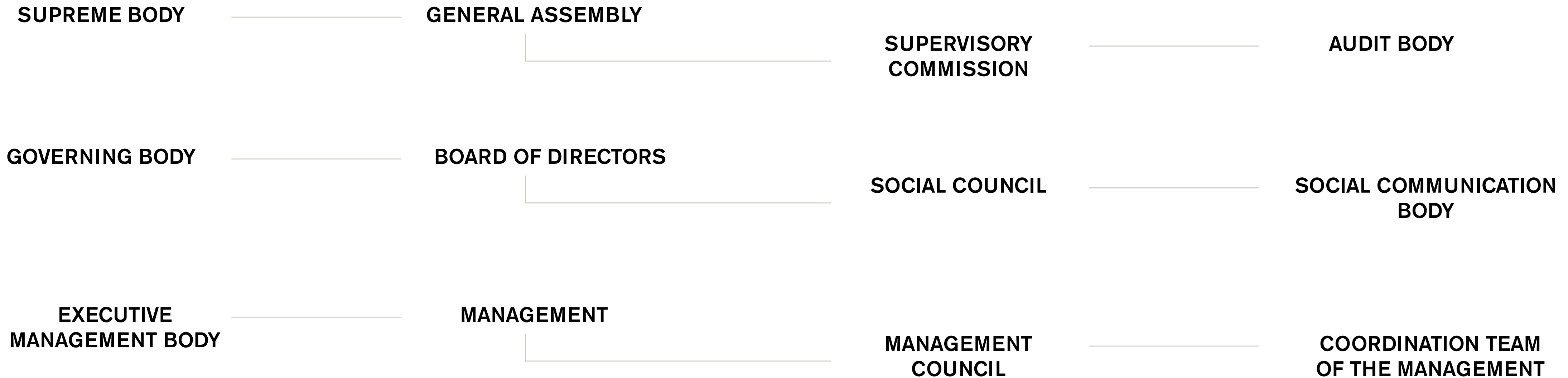
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This is a project that promotes responsible, democratic, and sustainable growth while addressing society's new challenges—such as the Sustainable Development Goals.



<sup>04</sup>**Governance** | Governance structure

Onnera Group S.Coop, the parent of Onnera Group, is a cooperative society that belongs to the MONDRAGÓN Corporation and the Fagor regional group. Its highest governing body is the Governing Council, which monitors, follows, and approves the strategic directions set by the Management Board and submits them for approval by the General Assembly.





<sup>04</sup>**Governance** | Governance structure

**General assembly**

The supreme governing body of the cooperative is the **General Assembly**, where all members can participate and express their views. The Assembly is **the social body formed** by members to deliberate and make decisions on matters within its competence. Any active member elected by the Assembly may be appointed to the Governing Council.

The following table shows the gender distribution of the General Assembly held on May 24, 2024:





**04 Governance** | Governance structure

Governing council

The Governing Council is the collegiate body exclusively responsible for the cooperative's management and representation, exercising all powers not explicitly reserved for the General Assembly or other bodies by law or statutes.

It consists of 9 members: a President, a Vice President (who assumes the President's role in their absence), a Secretary, and six members. Eight are men and one is a woman. Each member's vote carries equal weight, except in the case of a tie, where the President's vote counts double.

The President, like all members of the Governing Council, is elected by the General Assembly and is renewed every 4 years.

The main operational **responsibilities** of the Governing Council fall into three areas:

→ **Social Area**

Functions related to membership admissions and withdrawals, professional qualification, leaves of absence, etc.

Appointment and dismissal of the general manager and directors, defining their powers, duties, and responsibilities.

Application of labor and disciplinary regulations.

→ **Economic Area**

Approval of the cooperative's general strategies. Promotion of the Strategic Plan. Monitoring of its implementation and achievement.

Approval and oversight of management plans and financial forecasts.

Corporate or capital operations: mergers, acquisitions, joint ventures, restructurings, capital increases, etc.

Approval of strategic alliances of any kind (commercial, corporate, etc.).

Ensuring the integrity of the company's accounting systems and financial statements, including independent audits and the implementation of proper control systems (risk control, financial control, corporate standards, and legal compliance).

Approval of the sustainability strategy and its communication.

Approval of the investment policy and the distribution of results.

→ **Institutional Area**

Convening and directing the General Assembly, executing its decisions.

Proposing statutory or regulatory amendments to the Assembly.

Defining management, procedural, or regulatory frameworks.

Representing the cooperative before third parties.



**04 Governance** | Governance structure

**Roles** and expectations of the Governing Council members:

- Ensure the **progress of the socio-business project**.
- Make decisions **diligently and proactively fulfill** their responsibilities.
- Take responsibility for the council's development by **regularly identifying the knowledge, skills, and competencies needed** for effective operation.
- Set an example by embodying **cooperative values**.
- Lead the cooperative's purpose-driven and inspiring project and clearly communicate the **future vision to management, other bodies, and all members**.
- Administer the cooperative's socio-business project with a **global and long-term vision**.
- Share a **clear and unified vision** of the socio-business project..
- Represent and protect the **cooperative's interests**, ensuring decisions serve the common good and the project's **long-term sustainability**.
- Understand that their primary role is institutional, **not executive**.



- Be proactive in promoting intercooperation among Onnera Group **subsidiaries and with external stakeholders**.
- Commit to social **transformation projects**, incorporating them into the cooperative's purpose and developing joint initiatives with other social agents.



**04 Governance** | Governance structure

**Management board**

El Consejo de Dirección es el órgano que coordina las funciones del equipo directivo y asesora al Consejo Rector.

The Management Board is the body that coordinates the functions of the executive team and advises the Governing Council. It is composed of 10 members: the General Manager and nine directors whose work is focused on strategic and operational management. The General Manager is appointed by the Governing Council and, along with the President, is responsible for leading the socio-business project based on business excellence and Cooperative Principles.

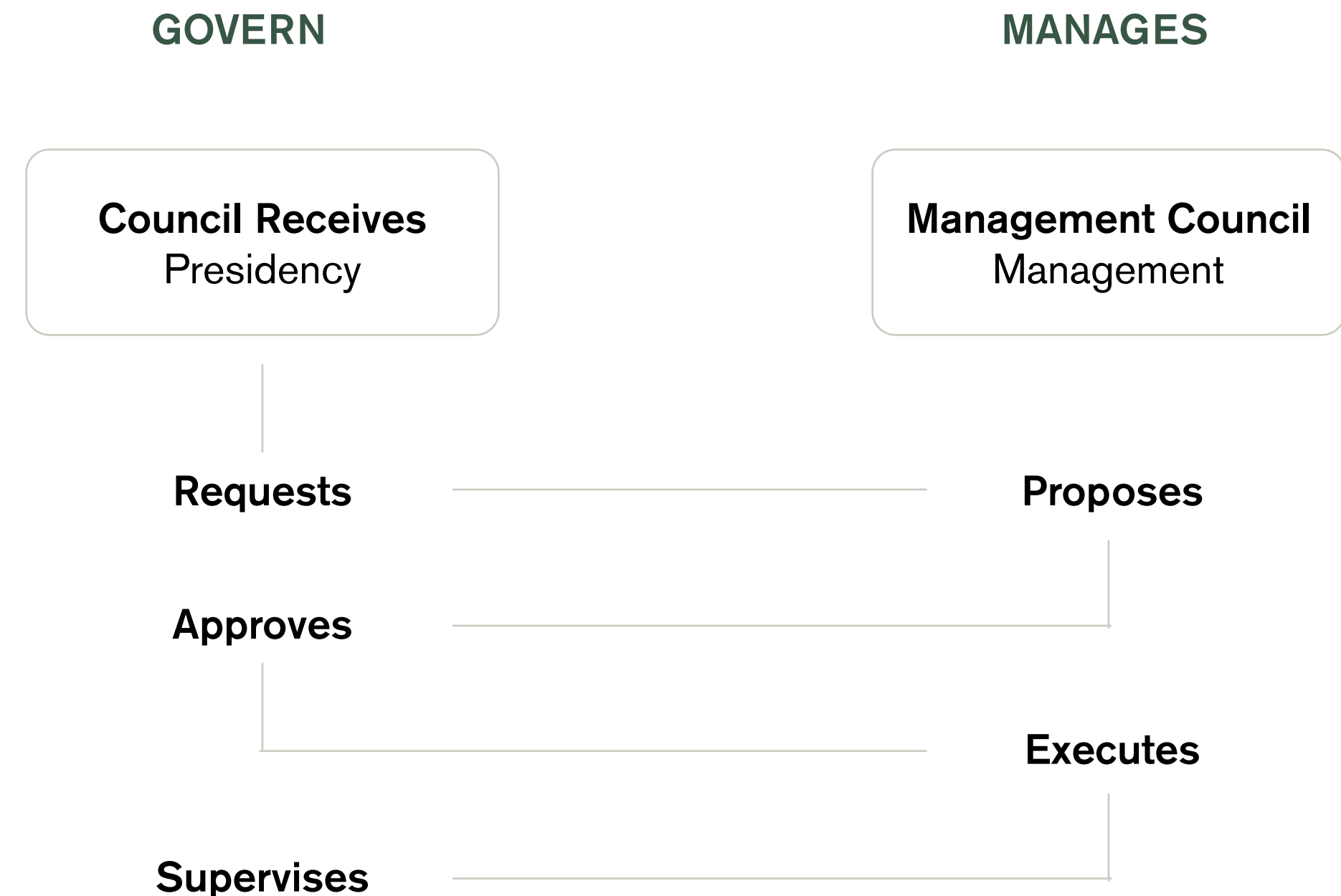
This body must have a clear and shared vision of Onnera Group's economic and social project. The Vision, Mission, and Values serve as the main guidelines for proactively managing the socio-business strategy. The relationship between the Governing Council and the Management Board is particularly important in the cooperative

model. A close relationship with good communication facilitates the delegation-control process involved in managing the Shared Project.

The General Manager provides monthly reports to the Governing Council on the economic, financial, and social performance of Onnera Group, clearly communicating the evolution of key defined variables.

Both the Governing Council and the Management Board are evaluated annually at the General Assembly. In this assembly, the previous year's management is submitted for approval, as is the current year's Management Plan.

The following diagram illustrates the roles and relationship between the two bodies:



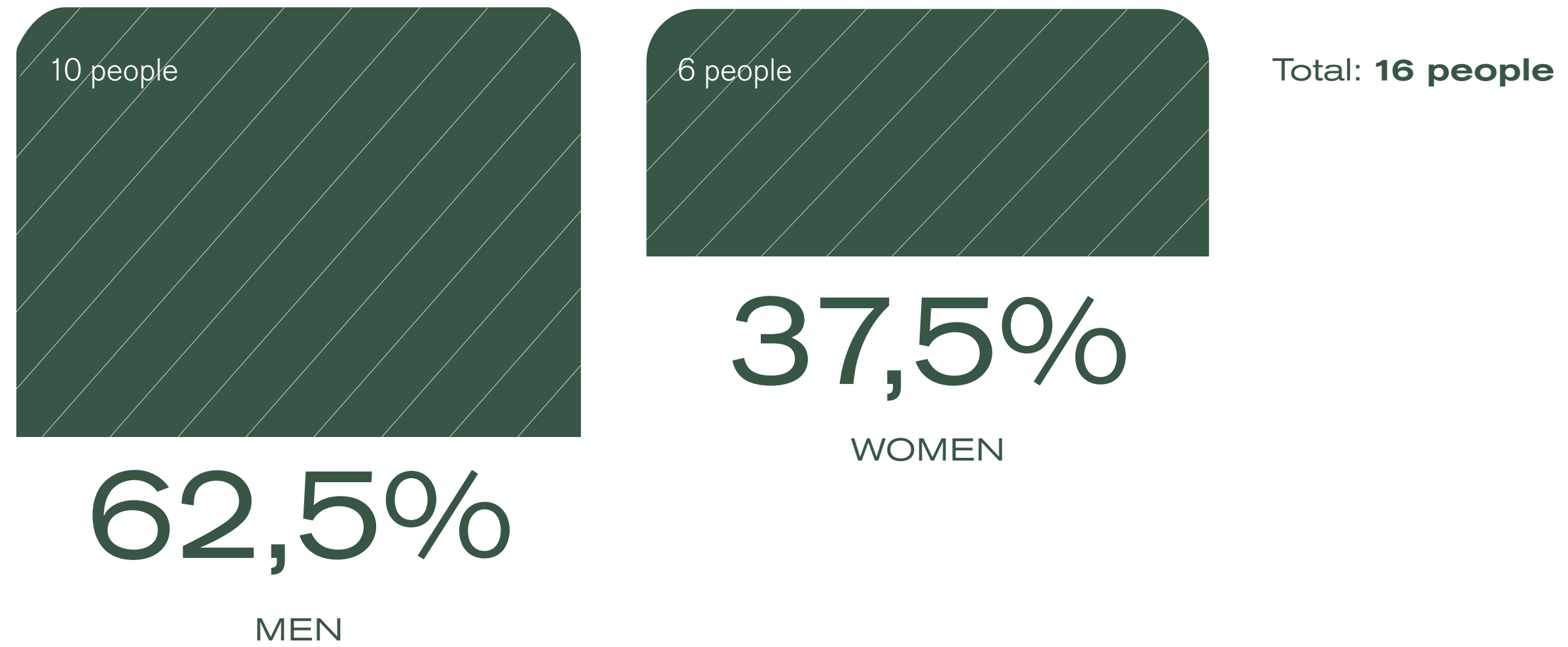


**04 Governance** | Governance structure

**Social council**

The Social Council represents the cooperative's members before its internal bodies. It is the channel for member-worker participation and communication. The number of council members is determined based on the number of cooperative members, and their role is to represent the worker-members, voicing their concerns and aspirations.

Its core functions are to inform, advise, and consult. It also plays a role in negotiation and social oversight.





<sup>04</sup>**Governance** | Governance structure

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Currently, this body is made up of 16 members, of which 25% are women. They represent both members and employees from different departments of the cooperative, collecting suggestions, requests, and concerns, and meeting monthly to address them. The President of the Governing Council chairs the meetings, provides monthly updates on economic, financial, and social management, and communicates messages from the Governing Council. Occasionally, the General Manager or another director from the Management Board may be invited to provide specific updates.

Afterward, the Social Council members organize and lead “small councils,” forums where they meet with their respective groups to share responses, agreements, and commitments made during the full Social Council meeting.

The usual way for employees to raise questions or concerns with the Governing Council or Management Board is through these small councils. In critical or urgent cases, both the members of the Governing Council and the President are available to address any issue directly.





**04 Governance** | Governance structure

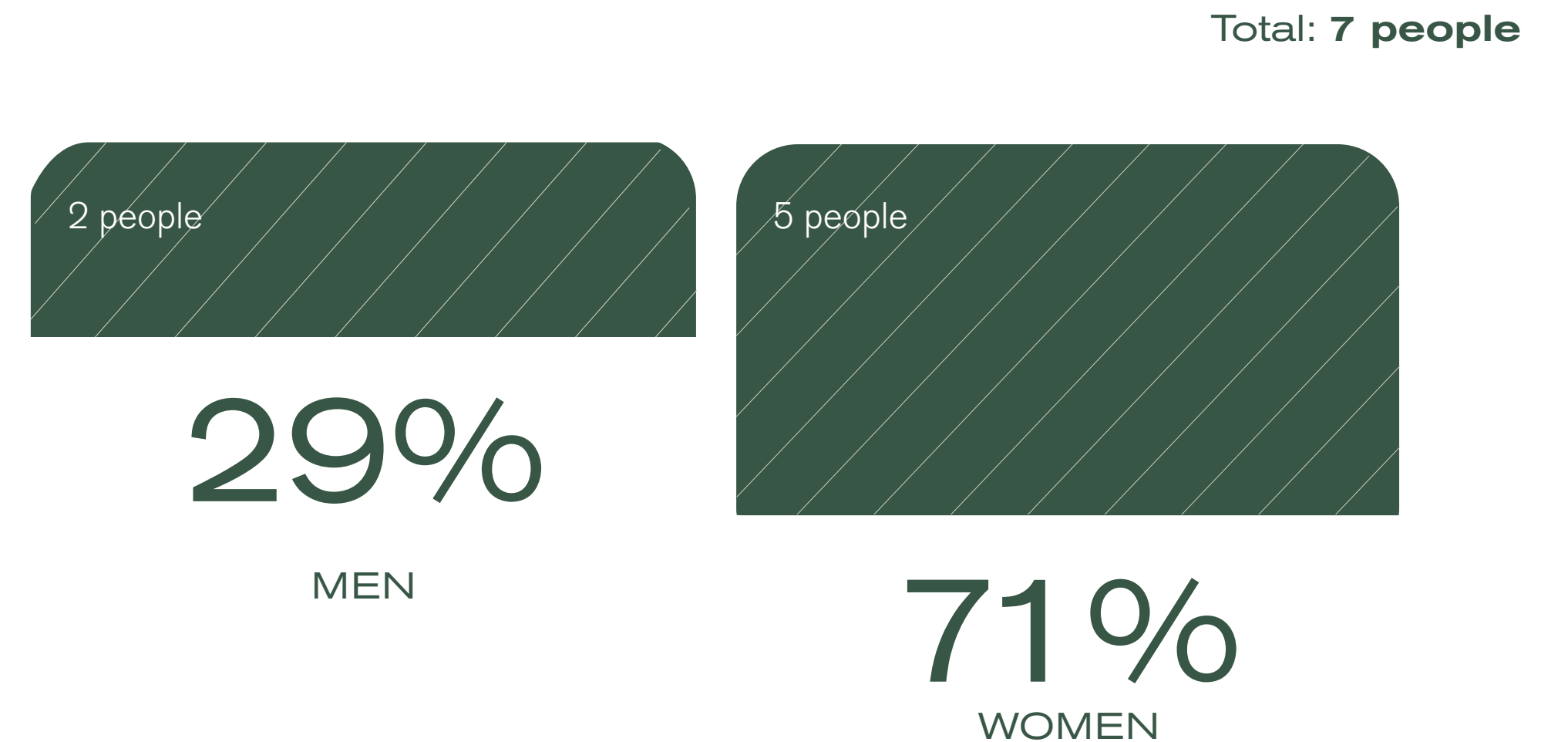
Other committees

**The Oversight Committee** ensures the proper compliance with accounting matters and other aspects that require its consideration. Its main objective is to review the annual accounts and issue a mandatory report on them, as well as on the proposal for the distribution of surpluses or allocation of losses.

It is composed of three people who meet quarterly with the President, who provides them with a report on the business development. They then issue an opinion for approval by the General Assembly.

**The Equality Committee** is the team responsible for monitoring and ensuring compliance with and implementation of the Cooperative's Equality Plan. It promotes various initiatives related to gender equality, diversity, and inclusion. The committee is committed to reviewing the plan every four years and updating the different protocols related to gender and sex.

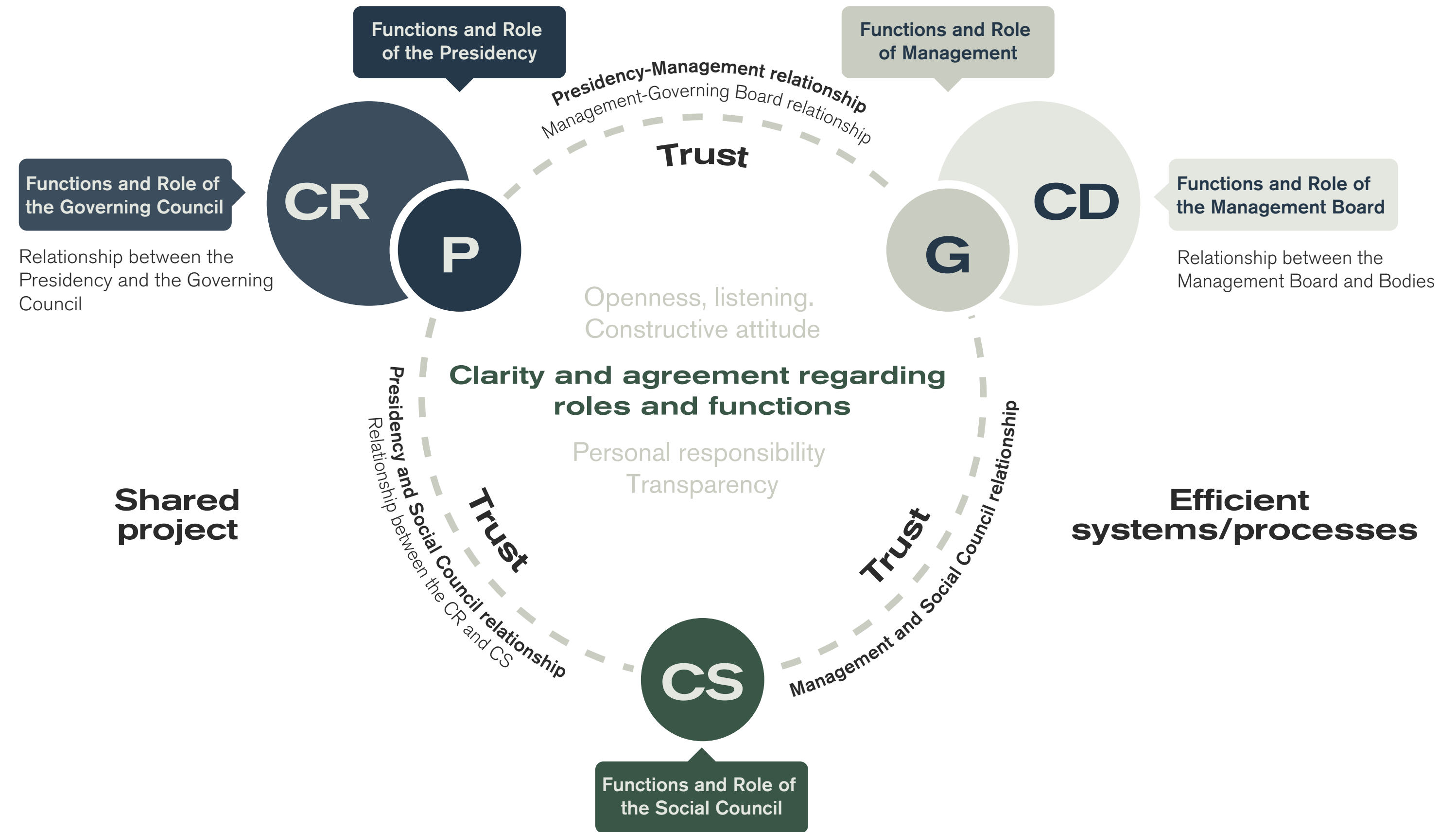
It is a team engaged in ongoing training in light of the current characteristics and requirements of equality policies and plans.





**04 Governance** | Governance structure

The following diagram illustrates the optimal operating model among the Cooperative's key governing bodies, which must be sustained by mutual trust between them.



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<sup>04</sup>**Governance** | Cooperative model

The cooperative model, centered around our parent company Onnera Group, is inspired by the definition and expression of basic principles that guide our working community in pursuing the satisfaction of our members’ human and social aspirations.

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

→ **The ownership of the means of production belongs to the worker-members**, and the exercise of social rights is linked to a person’s work, not to capital ownership.

→ **We understand work as a means to progressively fulfill human aspirations and achieve human development**, through a demanding and responsible solidarity that encourages both individual and collective commitment to one’s own business reality.

→ All Cooperative members participate in electing their **representative and governing bodies and in determining the future of the organization**, advocating for a democratic model that fosters shared responsibility as a collective, both in terms of governance and business management.

Together with education and cooperative development, these cooperative principles provide behavioral guidelines for people in our organization, allowing them to put the values of the Cooperative into practice—people who build a shared project.

To ensure that the governing bodies of the Cooperative and the execution of their duties are truly democratic, members are encouraged to get involved in their election, take part in them, and actively participate in the communications network and decision-making process inherent in a system of participation and labor sovereignty.



**04 Governance** | Compliance and business ethics

Throughout 2024, the Compliance System defined in 2022 has continued to be strengthened, with the monitoring and control meetings defined by the Compliance Committee taking place as planned. This year, the Committee welcomed a new member to the team: the Secretary of the Governing Council.

Regarding the Whistleblowing Channel, due to the ongoing rebranding process within Onnera Group, there is currently no public whistleblowing channel available. However, the necessary steps are being taken to implement one next year. In the meantime, a complaints mailbox has been set up through which Onnera Group stakeholders, employees, and suppliers can submit their reports.

To date, no complaints have been received through the established whistleblowing channel. Our Code of Conduct clearly states that acts of corruption, bribery, or extortion

are strictly prohibited, including the offering or promising, directly or indirectly, of any type of illicit advantage, as well as influence peddling. The same applies to money laundering, indicating our full compliance with national and international laws on the matter.

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<sup>04</sup>**Governance** | Human rights

The cooperative legal structure of Onnera Group’s parent entity represents an ambitious implementation of the principles of the Universal Declaration of Human Rights—specifically, that all human beings are equal in dignity and rights.

**Onnera Group strictly rejects any form of forced labor, child labor,** or discrimination, and fully complies with the core conventions of the International Labour Organization.

Individuals working within the cooperative are members with equal rights and obligations, regardless of their knowledge or hierarchical position. All members share in the risks and benefits of the socio-business activity.

The only potential negative impact we have identified in this area concerns our supply chain, specifically suppliers located in countries with potential human rights violations. Our procurement department is responsible for reviewing the conditions of suppliers’ facilities. If any potential risks are detected, the possibility of working with those companies is automatically ruled out.

These evaluations are sometimes carried out through site visits and sometimes by requesting information, which is then verified to the extent possible.

In this regard, we ensure that new suppliers agree to our Code of Conduct, which specifically includes our commitment to:

→ **The prohibition of forced or exploitative labor**

→ **The prohibition of human trafficking and the protection of foreign citizens**

→ **The prohibition of child labor and the protection of minors**

Internally, it is the Compliance Committee that must ensure all aspects related to Human Rights outlined in the Code of Conduct are met within the organization.

The most significant potential risk could be workplace harassment, which, although no cases have occurred in our organization, could have serious consequences if it did.

We have defined the procedure “PRO53 – Internal Conflict Resolution,” whose goal is to outline the actions necessary to address complaints or reports of workplace harassment. The complainant may rely on a mediator chosen from a set of predefined profiles. The first step is always to attempt to resolve the conflict through a conciliation meeting. If the meeting is unsuccessful, a formal resolution process is initiated.

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

As a cooperative, our parent plant promotes and respects freedom of association and the right to collective bargaining through the governing body known as the Social Council, whose functions are detailed in section 4.1. The plants that are not cooperatives follow these principles through union representation.



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## 05 Customers: Responsible and high-quality products

Onnera Group grows alongside its customers in the various sectors in which it operates, based on relationships of trust that are long-lasting and mutually beneficial.

- Product quality and safety
- Customer satisfaction
- Digital transformation and cybersecurity
- Communication and customer relations



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Meeting customer needs in a comprehensive way with high-quality equipment and services is one of Onnera Group's daily objectives.



**05 Customers** | Product quality and safety

The portfolio of products manufactured by Onnera Group is supported by various certifications required for sale in different countries around the world.

**Product quality and safety**

The portfolio of products manufactured by Onnera Group is supported by various certifications required for sale in different countries around the world.

Our laboratories are accredited to carry out certifications according to the standards applicable in the different target markets. To meet the increasing certification demands of various countries, we occasionally collaborate with external laboratories.

Onnera Group complies with all labeling and documentation requirements demanded by each certification, and currently there are no non-conformities in this regard.

The quality of all our product launches is guaranteed through a strict New Product Launch procedure, which defines all key milestones: pre-launch lab tests, pre-series production, and observation periods in the market prior to official launch.





<sup>05</sup>Customers | Customer satisfaction

Customer satisfaction

**Onnera Group’s commercial network makes a significant effort to maintain a serious, close, and long-term relationship with customers, as this is a key and differentiating factor in our business.**

These long-standing relationships are built on solid pre-sales and after-sales service, periodic customer visits, and continuous technical and commercial training.

Onnera Group also strengthens the market positioning of its commercial brands by participating in various trade fairs across the Food Service, Laundry, and Mass Catering sectors.

Customer satisfaction remains a constant focus. It is measured and managed through two main channels:

→ Our commercial and technical teams are in constant contact with customers and gather their feedback on our products and services through visits, phone calls, and emails. Both sales and technical staff can report customer complaints and concerns through the complaint management system or forward needs for new products or services to the Product-Market Committee, where all new product launches are coordinated.

→ Customer Satisfaction Survey: conducted every two years, it consists of a questionnaire administered to a significant sample of customers, evaluating 20 different aspects of the business—such as product reliability, commercial service, and pre-sales and after-sales services. A report is compiled with the conclusions of all responses, followed by the development of an action plan.

\*In 2024, the customer satisfaction survey was not conducted. Instead, efforts focused on implementing various improvements identified the previous year—primarily by introducing IoT technology into the new product range, and enhancing product design both aesthetically and in terms of reparability.

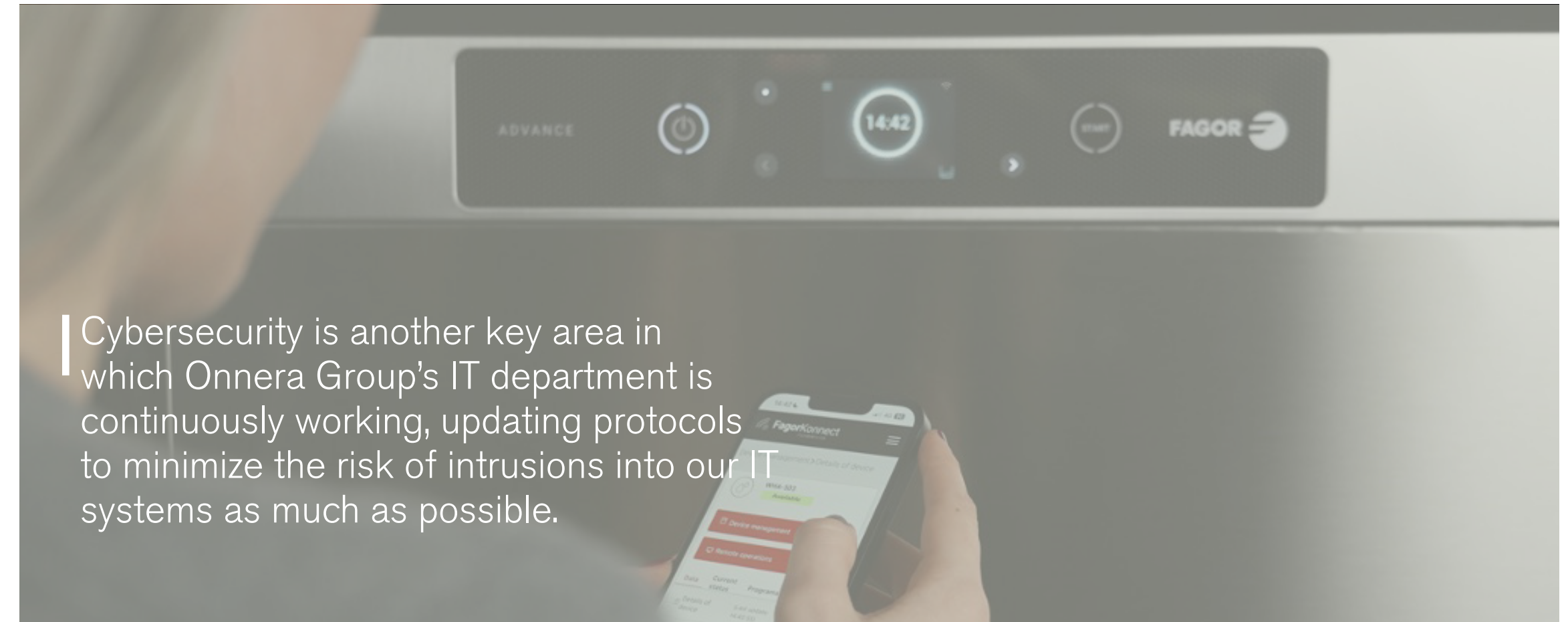


**05**Customers | Digital transformation and cybersecurity

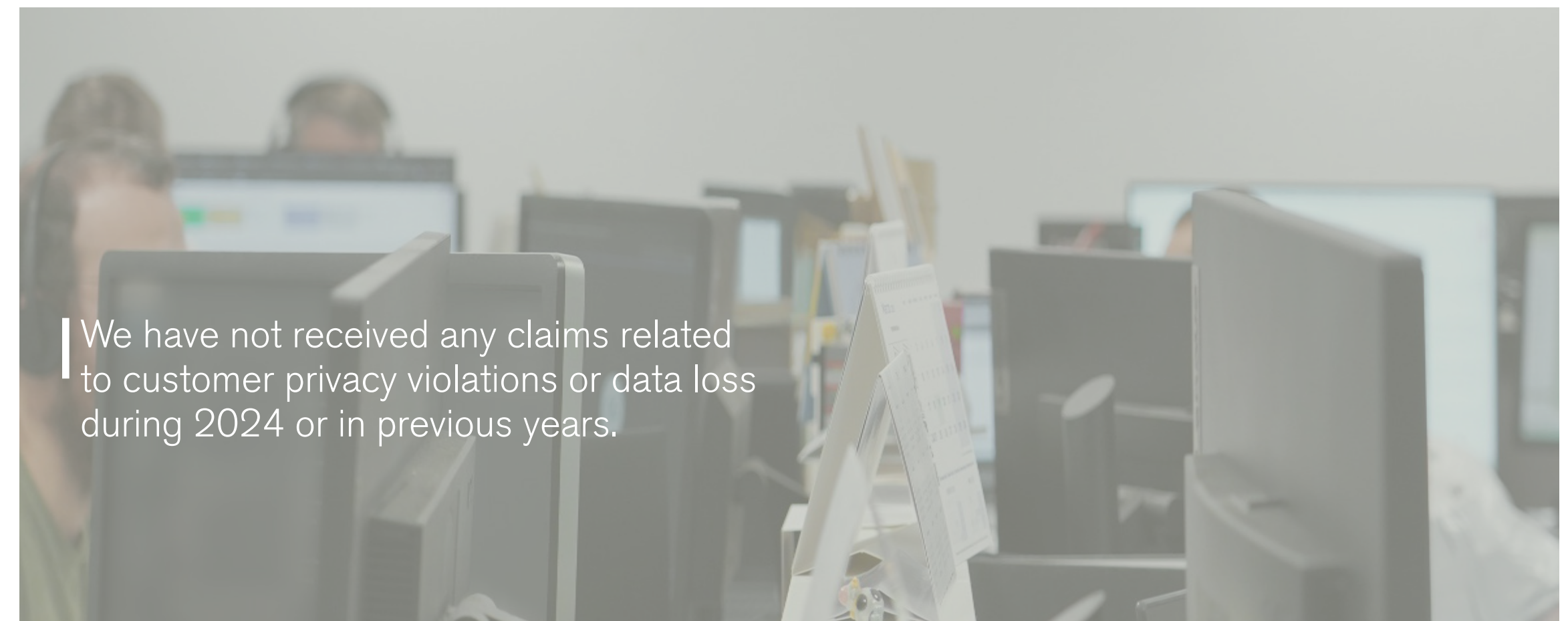
**Digital transformation and cybersecurity**

Digital transformation is a fundamental part of our business strategy and has been a consistent focus in recent years.

In 2024, more than 9,000 laundry machines were connected to the **cloud through our IoT platform**—almost double the number in 2023. This connectivity allows our customers to remotely control their equipment, receive alerts and notifications, and create programs, among many other features. This milestone is key to growing both our Laundry and Foodservice businesses.



Cybersecurity is another key area in which Onnera Group's IT department is continuously working, updating protocols to minimize the risk of intrusions into our IT systems as much as possible.



We have not received any claims related to customer privacy violations or data loss during 2024 or in previous years.

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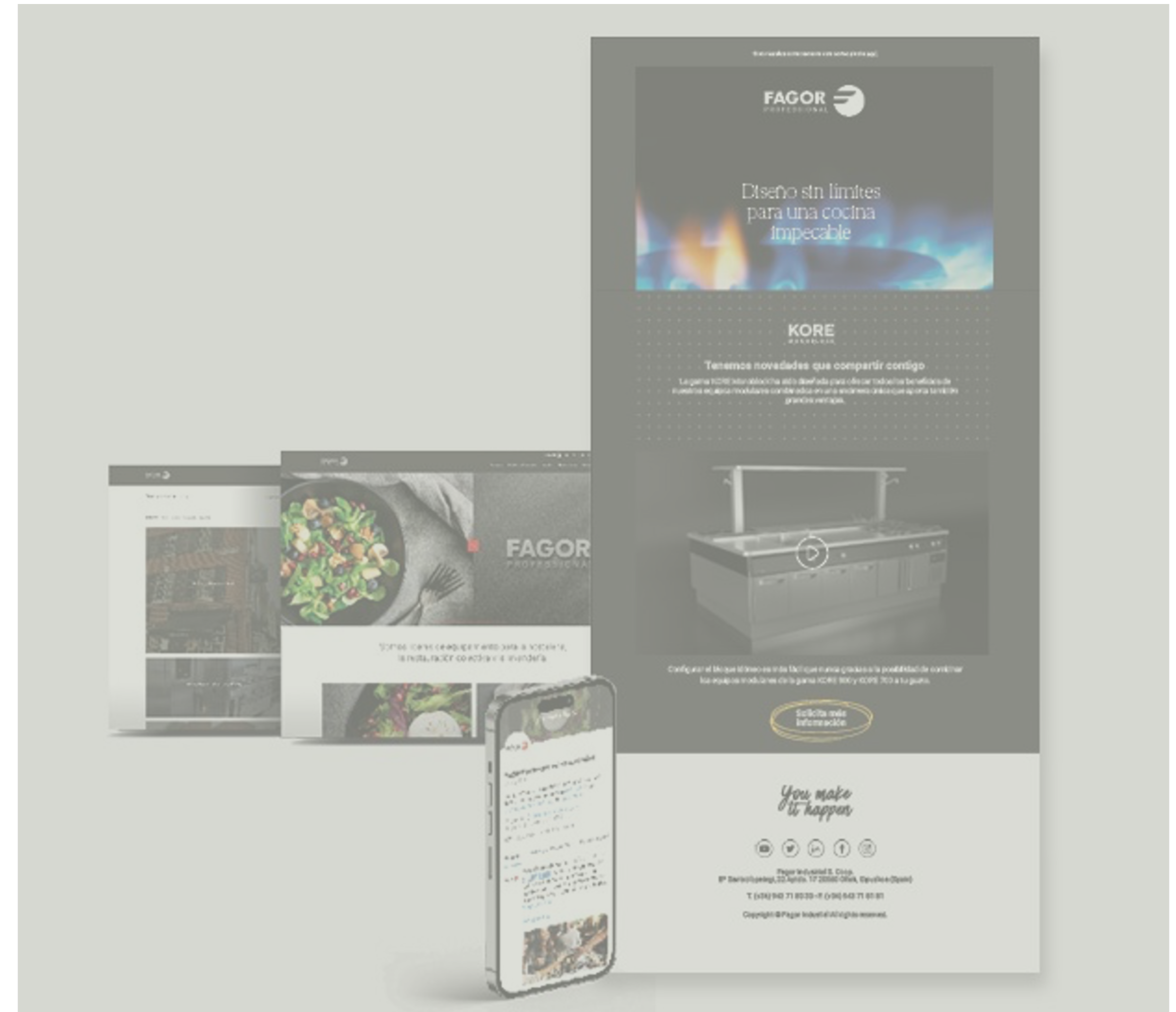
**05 Customers** | Communication and customer relations

**Communication and customer relations**

Each commercial brand within ONNERA Group develops its own marketing and communication plan for its various stakeholder groups.

These communication plans include the maintenance and monitoring of websites, as well as the execution of campaigns and communications through social media platforms such as LinkedIn, Facebook, and Instagram.

Communications more closely related to product catalogs and technical product information are sent via newsletters, which are distributed by email to internal or external personnel depending on the type of message to be conveyed.





# 06 Supplier companies

## Sustainability in the supply chain

- Supply chain responsibility
- Local suppliers

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<sup>06</sup>Supplier companies

Onnera Group's supply chain consists of the following parts:

→ **Supply of raw materials and components:** based on demand planning, purchases of components and raw materials are scheduled.

→ **Transport of raw materials and components to our warehouses:** materials are usually shipped freight collect, and transport is mostly managed by our procurement departments.

→ **Sheet metal parts manufacturing:** the sheet metal components of our machines are manufactured in each production plant, starting from laminated sheet metal.

→ **Storage of components and sheet metal parts:** all commercial and in-house manufactured components are stored in a central warehouse, which supplies the assembly lines based on a production schedule.

→ **Manufacturing of equipment:** this includes the full machining and assembly process of the various devices assembled in each plant.

→ **Storage of finished goods:** all manufactured equipment is sent to the finished goods warehouse, where it is stored until customer orders are dispatched.

→ **Transport of finished goods to customers:** depending on the type of customer and destination country, transport is managed accordingly.

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**06 Supplier companies**

There are three types of suppliers in our organization:

→ **Suppliers of raw materials and components:** they supply the necessary materials for manufacturing our products.

→ **Transport and service providers:** they are responsible for transporting materials to our factories and delivering finished products to customers.

→ **Commercial product suppliers:** a small portion of the products we sell in our catalogs are purchased from other manufacturers.

Additionally, we rely on various service providers: consulting projects, advisory services, audits, etc.

Potential social and environmental negative impacts identified in our supply chain include:

→ **Human rights violations** in countries where there is some risk of such violations. Although no such impacts have been identified among our current suppliers, Onnera Group continues to promote adherence to our Code of Conduct both internally and among suppliers, which clearly prohibits forced labor, human trafficking, and child labor.

→ **GHG emissions** generated by the energy used to transport raw materials and components. Wherever possible, we prioritize working with local suppliers. If not feasible, we try to consolidate shipments at ports to reduce the environmental impact of transportation.



**06**Supplier companies | Supply chain responsibility

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

Moving beyond responsibility solely for its own activities, Onnera Group is beginning to assume accountability for the impact generated by its suppliers.

This year, supplier delivery performance has remained stable. In general, lead times remain long, so Onnera Group continues to make long-term purchasing forecasts to ensure the supply of raw materials and components for our manufacturing processes.

Subcontracting suppliers, whether for maintenance and installation work in our plants or for installation and commissioning at customer sites, presents security risks for the organization. Therefore, our production plants have a Contractor Control Procedure that defines the methodology

for coordinating and managing activities between the organization and third parties, in order to ensure the safety and health of both employees and external contractors. The procedure also outlines how to control the following:

- Contractor approval from an Occupational Health and Safety perspective
- Legal authorization of contractors to perform their work
- Environmental impacts caused by contractor activities on our premises
- Guidelines for visitors, drivers, and other third parties



**06 Supplier companies** | Supply chain responsibility

Onnera Group considers occupational health and safety to be a crucial issue, both for its employees and suppliers. For this reason, our parent plant holds ISO 45001 certification, integrated into its management system along with ISO 9001 and ISO 14001.

→ Initial assessment score

→ Quality performance

All new or modified components undergo an approval process to ensure they meet the specifications defined in their design. Sample approvals are conducted along with inspections of the first production batch. Supplier approval is carried out annually.

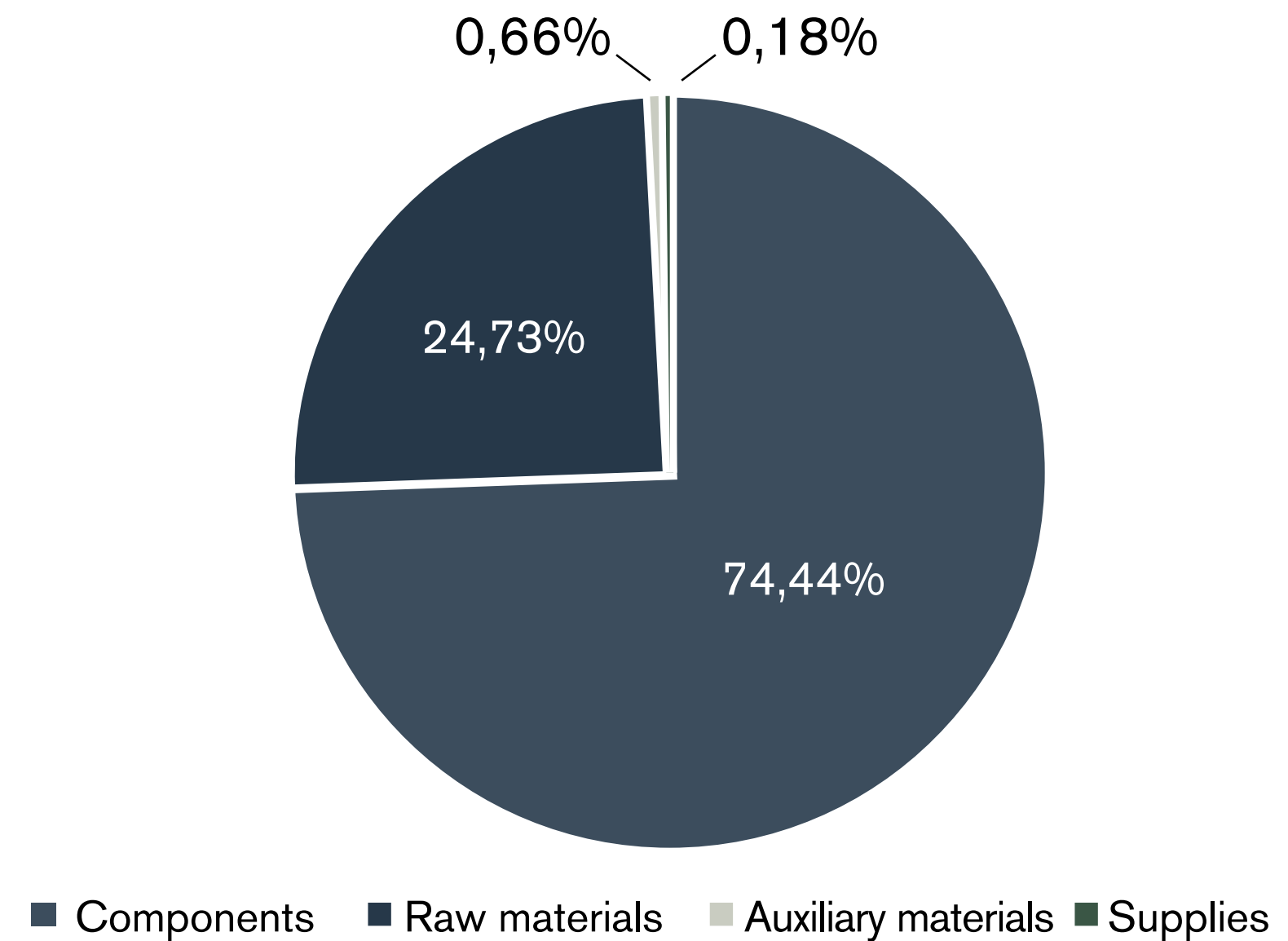
Suppliers with a quality score below 97% or who have experienced supply issues are reviewed. Following analysis, those selected are sent an evaluation report requesting corrective actions. The evaluation criteria include:

→ Service

In the past year, 315 supplier evaluations were conducted, with 97.81% scoring above 97%. The remaining 2.19% were reviewed individually to determine which suppliers should receive an evaluation report.

Given the nature of our business, supplier audits are not deemed necessary unless significant issues arise with a particular supplier.

The distribution of purchasing value by material type remains consistent with previous periods, with components accounting for the majority at 74% of total purchases.





**06**Supplier companies | Local suppliers

In 2024, 64% of the purchases made by Onnera Group S.Coop were carried out with local suppliers (suppliers within the same country). This is a sustainable and environmentally friendly choice, as reducing transport distances helps lower the carbon footprint and promotes a more sustainable supply chain.

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## 07 Human team

### Caring for people

At Onnera Group, people are at the center. We are the people who build the future, sharing responsibility for a collective project, with a commitment to leave future generations a better organization than the one we inherited.

- Solidarity in compensation
- Work organization
- Social relations
- Promoting gender equality
- Diversity management
- Shared responsibility in work-life balance
- We support people's development
- Take care of our people



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To help people give their best, we work on building an advanced business culture that fosters teamwork, knows how to manage diversity, safeguards people's health, and enables a balance between work and family life.



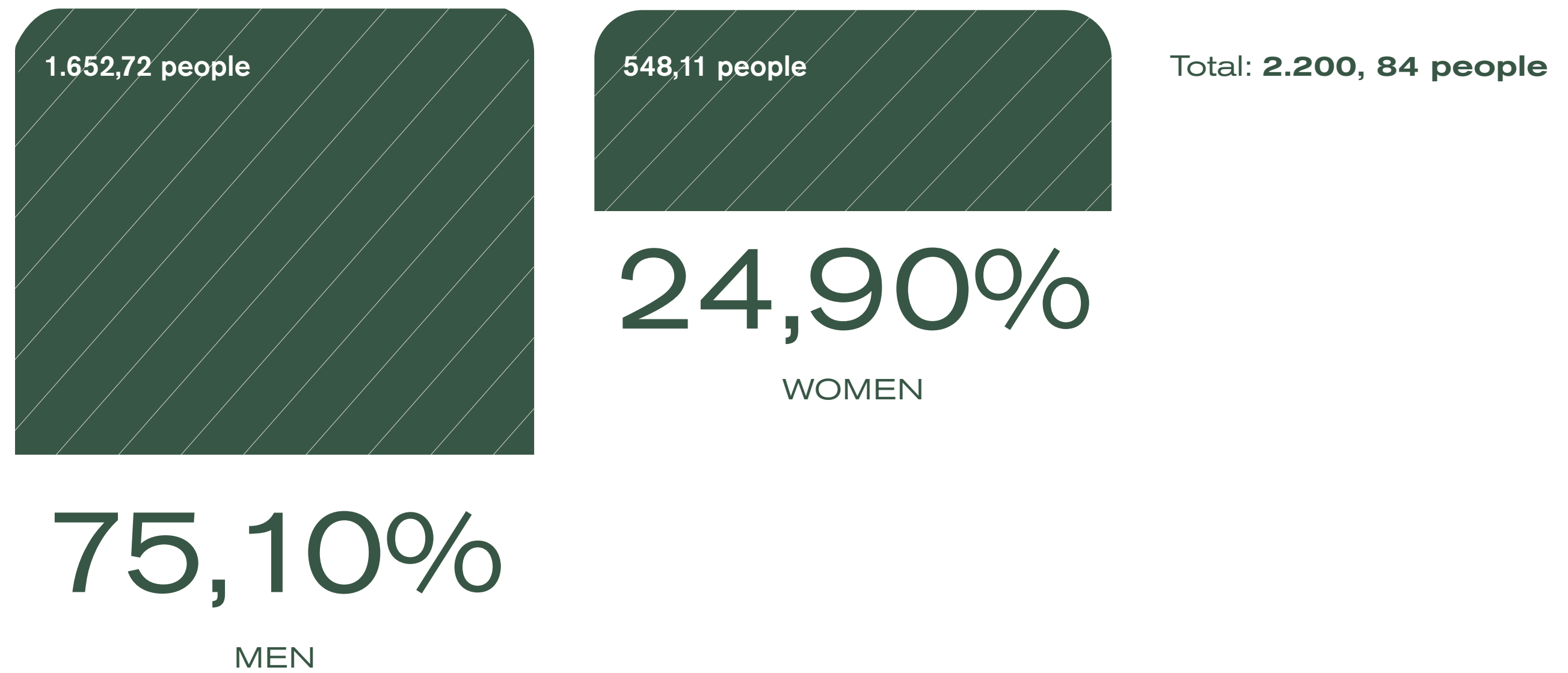
07 Human team

The reporting criterion used in 2024, as in 2023, is FTE (Full Time Equivalent).

**Employment**

As of December 31, 2024, Onnera Group has a workforce of **2,201** FTEs, of which **1,653** are men (75%) and **548** are women (25%).

In percentage terms, the male-to-female ratio has barely changed compared to 2023, when **76%** of the workforce were men and **24%** were women.





07 Human team

Total: **2.200,84 people**

Permanent contract

2.081,54 people

94,58%

Temporary contract

5,42%

109,30 people

Types of contracts

As of the end of 2024, **94.58%** of Onnera Group's workforce has a **permanent contract**, while the remaining **5.42%** are under temporary contracts.

Compared to 2023, **temporary contracts** have decreased by **2.4%**.

\* Part-time contracts are included within both permanent and temporary contract figures.



07 Human team

Contract type by gender (as of end of 2024):

VALUES			
Contract type	Gender	N° of people (FTEs)	%
Permanent contract	Male	1.560,56	70,91%
	Female	520,98	23,67%
<b>Subtotal</b>		<b>2.081,54</b>	<b>94,58%</b>
Temporary contract	Male	92,16	4,19%
	Female	27,13	1,23%
<b>Subtotal</b>		<b>119,30</b>	<b>5,42%</b>
<b>TOTAL</b>		<b>2.200,84</b>	<b>100,00%</b>

Average data of FTEs by contract type, gender, age, and professional category are shown in the following tables:

VALUES			
Contract type	Gender	N° of people (FTEs)	%
Permanent contract	Male	1.656,11	70,03%
	Female	550,97	23,30%
<b>Subtotal</b>			
Temporary contract	Male	118,87	5,03%
	Female	38,75	1,64%
<b>Subtotal</b>		<b>157,62</b>	<b>6,67%</b>
<b>TOTAL GENERAL</b>		<b>2.364,70</b>	<b>100,00%</b>



07 Human team

Contract type by age range:

Age Range	N° of people FTEs
<b>Permanent contract</b>	
Entre 20 y 35 años	667,20
Entre 36 y 45 años	634,26
Entre 46 y 55 años	679,53
Más de 55 años	226,09
<b>Temporary contract</b>	<b>157,62</b>
Entre 20 y 35 años	50,28
Entre 36 y 45 años	24,50
Entre 46 y 55 años	52,18
Más de 55 años	30,66
<b>TOTAL</b>	<b>2.364,70</b>

Category	N° of people FTEs	%
<b>Permanent contract</b>		
Direct Labor	1.426,37	60,32%
Executives	42,36	1,79%
Middle Management	164,91	6,97%
Technicians	573,44	24,25%
<b>Temporary contract</b>	<b>157,62</b>	<b>6,67%</b>
Direct Labor	119,06	5,04%
Executives	1,00	0,04%
Middle Management	2,17	0,09%
Technicians	35,38	1,50%
<b>TOTAL</b>	<b>2.364,70</b>	<b>100,00%</b>



07 Human team

Total: **2.200,84 people**

Full-Time  
Schedule

2.175,85 people

**98,86%**

Reduced Working  
Schedule

**1,14%**

24,99 people

1.14% of Onnera Group's workforce has a reduced working schedule, for reasons such as childcare, eldercare, etc.



07 Human team

Average values:

Total: **2.364,70 people**

Full-Time  
Schedule

2.339,59 people

**98,94%**

Reduced Working  
Schedule

**1,06%**

25,11 people

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Work schedule type	Age range	N° of people FTEs	%
Full-Time Schedule	20 to 35 years	715,35	30,25%
	36 to 45 years	644,45	27,25%
	46 to 55 years	726,67	30,73%
	Over 55 years	253,13	10,70%
<b>Total Full-Time</b>		<b>2.339,59</b>	<b>98,94%</b>
Reduced Working	20 to 35 years	2,13	0,09%
	36 to 45 years	14,31	0,61%
	46 to 55 years	5,04	0,21%
	Over 55 years	3,63	0,15%
<b>Total Reduced</b>		<b>25,11</b>	<b>1,06%</b>
<b>TOTAL</b>		<b>2.364,70</b>	<b>100,00%</b>

Work schedule type	Professional category	N° of people FTEs	%
Full-Time Schedule	Direct Labor	1.534,12	64,88%
	Executives	43,36	1,83%
	Middle Management	164,33	6,95%
	Technicians	597,78	25,28%
<b>Total Full-Time</b>		<b>2.339,59</b>	<b>98,94%</b>
Reduced Working	Direct Labor	11,31	0,48%
	Middle Management	2,75	0,12%
	Technicians	11,05	0,47%
<b>Total Reduced</b>		<b>1,06%</b>	<b>0,15%</b>
<b>TOTAL</b>		<b>2.364,70</b>	<b>100,00%</b>



07 Human team

Work Schedule Type by Gender (as of year-end 2024):

Of the 25 people with a reduced schedule, 33% are men and 67% are women.

Work schedule type	Men	Mujer	TOTAL
Full-Time	1.644,46	531,39	2.175,85
Reduced Schedule	8,26	16,73	24,99
<b>TOTAL</b>	<b>1.652,72</b>	<b>548,11</b>	<b>2.200,84</b>

Compared to the previous year, there is a stronger trend among women toward reduced working hours, particularly due to childcare.

Contract type	Full-Time	Reduced Schedule	TOTAL
Permanent Contract	2.058,59	22,95	2.081,54
Temporary Contract	117,25	2,04	119,30
<b>TOTAL GENERAL</b>	<b>2.175,85</b>	<b>24,99</b>	<b>2.200,84</b>

The table below shows the number of people (as of year-end 2024) by contract type and working schedule.

As shown, 91.83% of reduced working hours correspond to employees with a permanent contract.

		VALUES	
Work schedule type	Contract type	N° of employees (FTEs)	%
Reduced Schedule	Contrato indefinido	22,95	91,83%
	Contrato temporal	2,04	8,17%
<b>Total Reduced</b>		<b>24,99</b>	<b>100,00%</b>
<b>TOTAL</b>		<b>24,99</b>	<b>100,00%</b>



07 Human team

FTEs as of 31/12/2024 by Age Group, Country, and Professional Category.

Category	Men	Women	TOTAL	%
Direct Labor	1.121	301	1.422	64,61%
Executives	34	6	40	1,83%
Middle Management	120	39	159	7,22%
Technicians	378	202	580	26,34%
<b>TOTAL</b>	<b>1.653</b>	<b>548</b>	<b>2.201</b>	<b>100,00%</b>

Age group	Men	Women	TOTAL
20 to 35 years	445	171	616
36 to 45 years	490	138	628
46 to 55 years	513	194	707
Over 55 years	204	45	249
<b>TOTAL</b>	<b>1.653</b>	<b>548</b>	<b>2.201</b>

Country	Men	Women	TOTAL
Spain	1.147	317	1.464
France	43	14	57
Italy	2	2	4
Mexico	252	138	390
Others	32	19	51
Poland	163	49	211
USA	14	9	23
<b>TOTAL</b>	<b>1.653</b>	<b>548</b>	<b>2.201</b>



07 Human team

**Termination Trends (Not in FTEs)**

The table below shows the number of dismissals during fiscal year 2024, broken down by age range, professional category, and gender.

GENDER	AGE RANGE	PROFESSIONAL CATEGORY	TOTAL
Men	20 to 35 years	Direct Labor	28
		Middle Management	1
		Technicians	5
	36 to 45 years	Direct Labor	6
		Technicians	2
	46 to 55 years	Direct Labor	8
		Executives	1
		Middle Management	1
	Over 55 years	Technicians	1
		Direct Labor	3
		Middle Management	2
<b>Total Men</b>			
Women	20 to 35 years	Direct Labor	10
		Technicians	5
	36 to 45 years	Direct Labor	2
		Technicians	1
	46 to 55 years	Technicians	1
<b>Total women</b>			19
<b>TOTAL</b>			77

Severance payments, in all cases, are established in accordance with the applicable legislation in each country.

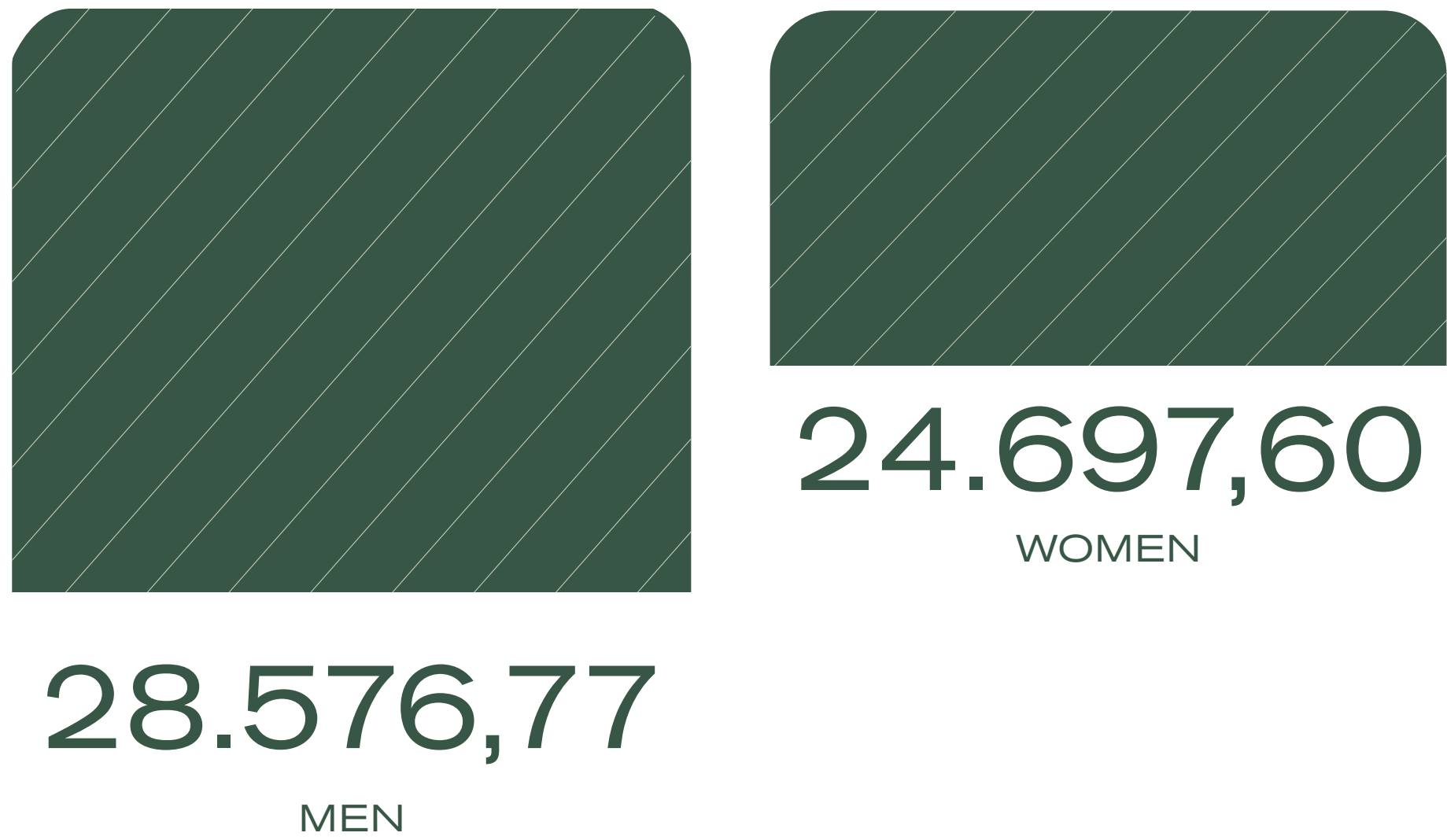


07 **Human team** | Solidarity in compensation

**Average salary by gender**

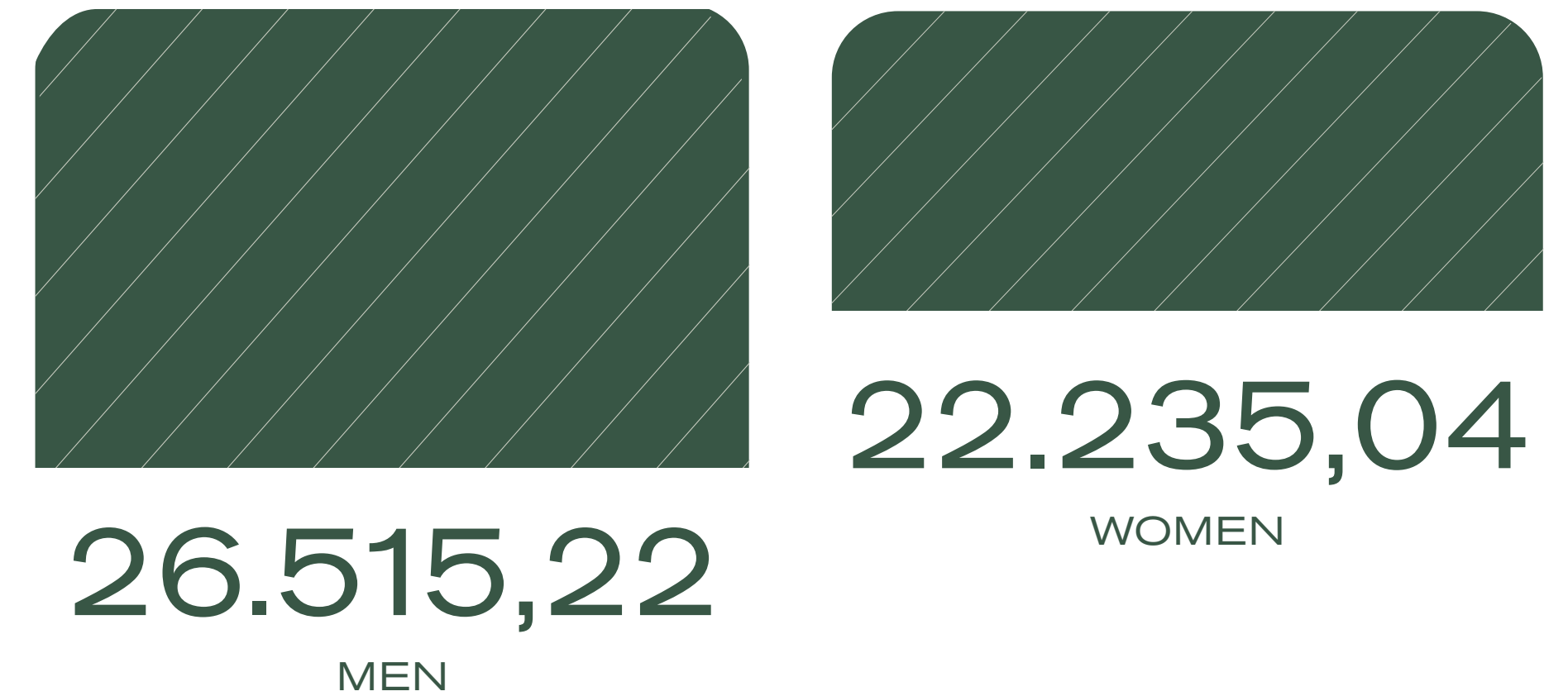
In terms of wages, 2024 saw a significant increase compared to the previous year, both globally and across all professional categories.

**Average Salary 2024 (€)**



Total 2024: **27.594,36**

**Average Salary 2023 (€)**



Total 2023: **25.471,39**



07 **Human team** | Solidarity in compensation

**Average salary by age group**

In terms of the evolution of average salary in 2024 by age group, all age groups show an increase compared to 2023.

Age group	Men	Women	TOTAL
20 to 35 years	20.115,60	17.258,1	19.314,28
36 to 45 years	29.351,12	27.787,8	28.988,27
46 to 55 years	35.692,31	30.778,4	34.379,46
Over 55 years	35.746,80	31.378,7	34.991,08
<b>TOTAL</b>	<b>28.576,77</b>	<b>24.697,6</b>	<b>27.594,36</b>

**Average salary by professional category and gender**

Professional category	Men	Women	TOTAL
Direct Labor	23.030,45	18.526,98	22.030,98
Executives*	96.185,13	68.574,68	91.983,54
Middle Management	50.983,30	46.004,63	49.834,38
Technicians	34.062,17	30.471,91	32.800,45
<b>TOTAL</b>	<b>28.576,77</b>	<b>24.697,60</b>	<b>27.594,36</b>

\* Executive salaries include not only Onnera Group's Management Committee but also other top-level business directors who are not part of the committee.



07 **Human team** | Solidarity in compensation

**Gender pay gap by country**

En la siguiente tabla se muestra la brecha salarial por país. Como se puede apreciar existe una mayor brecha salarial en aquellos países clasificados como "Otros": UK, Turquía, China, Chequia, Portugal, Colombia, Jamaica y República Dominicana.

Destacar así el valor positivo de la brecha salarial en España: 0,97.

**2024**

Average salary (€)	SPAIN	FRANCE	ITALY	MEXICO	OTHERS	POLAND	USA	TOTAL
Men (b)	33.542,0	46.260,9	52.500,0	11.985,3	28.379,3	18.255,2	78.012,5	28.576,77
Women (a)	32.635,8	41.792,1	33.500,0	10.115,8	21.752,0	16.058,8	63.617,1	24.697,60
Calculation: a/b	0,97	0,90	0,64	0,84	0,77	0,88	0,82	0,86
<b>TOTAL</b>	<b>33.342,99</b>	<b>45.239,48</b>	<b>43.000,0</b>	<b>11.338,2</b>	<b>25.961,2</b>	<b>17.803,5</b>	<b>73.613,9</b>	<b>27.594,36</b>

In the following table, we can see the data from the previous year (2023).

**2023**

Average salary (€)	SPAIN	FRANCE	ITALY	MEXICO	OTHERS	POLAND	USA	TOTAL
Men (b)	32.959,2	47.935,6	50.194,00	9.510,0	26.775,71	17.929,7	74.042,3	26.515,22
Women (a)	32.289,44	42.749,7	40.666,67	8.491,7	18.840,50	14.420,8	52.644,1	22.235,04
Calculation: a/b	0,98	0,89	0,81	0,89	0,70	0,80	0,71	0,84
<b>TOTAL</b>	<b>32.823,43</b>	<b>46.678,43</b>	<b>46.110,86</b>	<b>9.179,7</b>	<b>23.538,98</b>	<b>17.206,98</b>	<b>68.206,4</b>	<b>25.471,39</b>



07 **Human team** | Solidarity in compensation

**Average salary by professional category and country**

The following table shows the weighted average remuneration for 2024 of men and women by professional category and country, as well as the existing gender pay gap.

Country	Professional category	Men	Women	TOTAL
Spain	Direct Labor	28.952,67	27.775,26	<b>28.735,76</b>
	Directors	93.409,24	67.353,81	<b>90.514,20</b>
	Middle Management	50.698,77	47.420,40	<b>49.931,49</b>
	Specialists	39.841,02	37.309,50	<b>39.024,59</b>
<b>TOTAL</b>		<b>33.542,08</b>	<b>32.635,85</b>	<b>33.342,99</b>

Country	Professional category	Men	Women	TOTAL
France	Direct Labor	30.418,52	27.683,28	<b>30.281,75</b>
	Directors	161.149,19		<b>161.149,19</b>
	Middle Management	63.185,53	51.461,32	<b>60.355,55</b>
	Specialists	30.742,19	35.095,24	<b>32.483,41</b>
<b>TOTAL</b>		<b>46.260,90</b>	<b>41.792,16</b>	<b>45.239,48</b>

Country	Professional category	Men	Women	TOTAL
Italy	Direct Labour	70.000,00		<b>70.000,00</b>
	Managers	45.000,00	45.000,00	<b>45.000,00</b>
	Specialists	47.500,00	22.000,00	<b>34.750,00</b>
<b>TOTAL</b>		<b>52.500,00</b>	<b>33.500,00</b>	<b>43.000,00</b>

Country	Professional category	Men	Women	TOTAL
Mexico	Direct Labour	8.670,91	6.970,42	<b>8.119,95</b>
	Directors	91.655,71		<b>91.655,71</b>
	Managers	51.065,02	36.776,95	<b>46.668,69</b>
	Specialists	18.064,76	16.944,95	<b>17.568,00</b>
<b>TOTAL</b>		<b>11.985,34</b>	<b>10.115,86</b>	<b>11.338,21</b>



07 Human team | Solidarity in compensation

Country	Professional category	Men	Women	TOTAL
Others	Direct Labor	14.312,96	13.123,90	14.075,15
	Directors	82.285,71	45.124,29	63.705,00
	Middle Management	45.737,23	24.781,60	40.022,06
	Specialists	33.299,18	22.345,36	27.822,27
<b>TOTAL</b>		<b>28.379,32</b>	<b>21.752,04</b>	<b>25.961,26</b>

Country	Professional category	Men	Women	TOTAL
Poland	Direct Labor	15.425,67	13.867,08	15.093,05
	Directors	61.318,84	48.391,30	56.147,83
	Middle Management	28.010,53	24.521,74	27.836,09
	Specialists	19.352,67	16.334,45	18.687,63
<b>TOTAL</b>		<b>18.255,28</b>	<b>16.058,82</b>	<b>17.803,59</b>

Country	Professional category	Men	Women	TOTAL
USA	Directors	119.230,66	136.054,42	121.634,06
	Middle Management	77.176,26	64.247,41	73.944,05
	Specialists	54.034,39	52.998,78	53.607,96
<b>TOTAL</b>		<b>78.012,57</b>	<b>63.617,10</b>	<b>73.613,95</b>

Country	Professional category	Men	Women	TOTAL
<b>TOTAL</b>		<b>28.576,77</b>	<b>24.697,60</b>	<b>27.594,36</b>



07 **Human team** | Solidarity in compensation

**Governing Council or Board of Directors of Onnera Group**

As described in section 4.1 of this document, Onnera Group's governing body is made up of a team of individuals appointed by the General Assembly, who carry out their role without receiving specific compensation for their administrative duties. They combine their role as board members with their professional work within the company. Only the President is fully released from their regular duties to exclusively perform this governance role.

The board consists of 9 members in total (a president and 8 board members), representing different areas of the parent cooperative. There are 8 men and 1 woman, and all members are reappointed every 4 years by the General Assembly.

The educational background of the board members is as follows:

→ Bachelor's Degree in Business Administration

→ Basic General Education (EGB)

→ Technical Engineering in Electronics (2)

→ Higher Vocational Training (FP2/Advanced Vocational Qualification) in Mechanics

→ P2/Advanced Vocational Qualification in Automotive Engineering

→ FP2 in Industrial Studies

→ FP2/Intermediate Vocational Qualification in IT

→ University Diploma in Business Administration

The average salary of the Board of Directors of Onnera Group in 2024 was €48,389.40, an increase of 11% compared to the previous year.

This is not broken down by gender in order to preserve confidentiality, as there is only one woman on the Board of Directors.

This average salary refers to the compensation for the regular job each board member performs in the company, not for their administrative function.



**07 Human team |** Solidarity in compensation

**Management committee:**

The average salary of the Management Committee at Onnera Group in 2024 was €119,864.42.

As with the Board of Directors, this is not broken down by gender to maintain confidentiality, since there is only one woman in the Management Committee.

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07 **Human team** | Work organization

At Onnera Group, work management is decentralized. Each country and each production plant operates autonomously, taking into account their specific cultural traits, rooted customs, and the unique needs and capacities of the facilities.

Nevertheless, a shared approach applies throughout the Group, grounded in trust and employee commitment.

Within the cooperative, we follow the general guidelines set forth in our internal cooperative regulations. In recent years, we have also implemented internal regulations governing working time based on the following principles:

- Clear and fair criteria: the same response to the same situations.
- Foster a culture of productivity, not of presenteeism, minimizing the need for overtime.

- Avoid and reduce bureaucracy: approvals, requests, monitoring, etc.
- Address the company's flexibility needs..

- Promote trust in the management of working time.



07 Human team | Work organization

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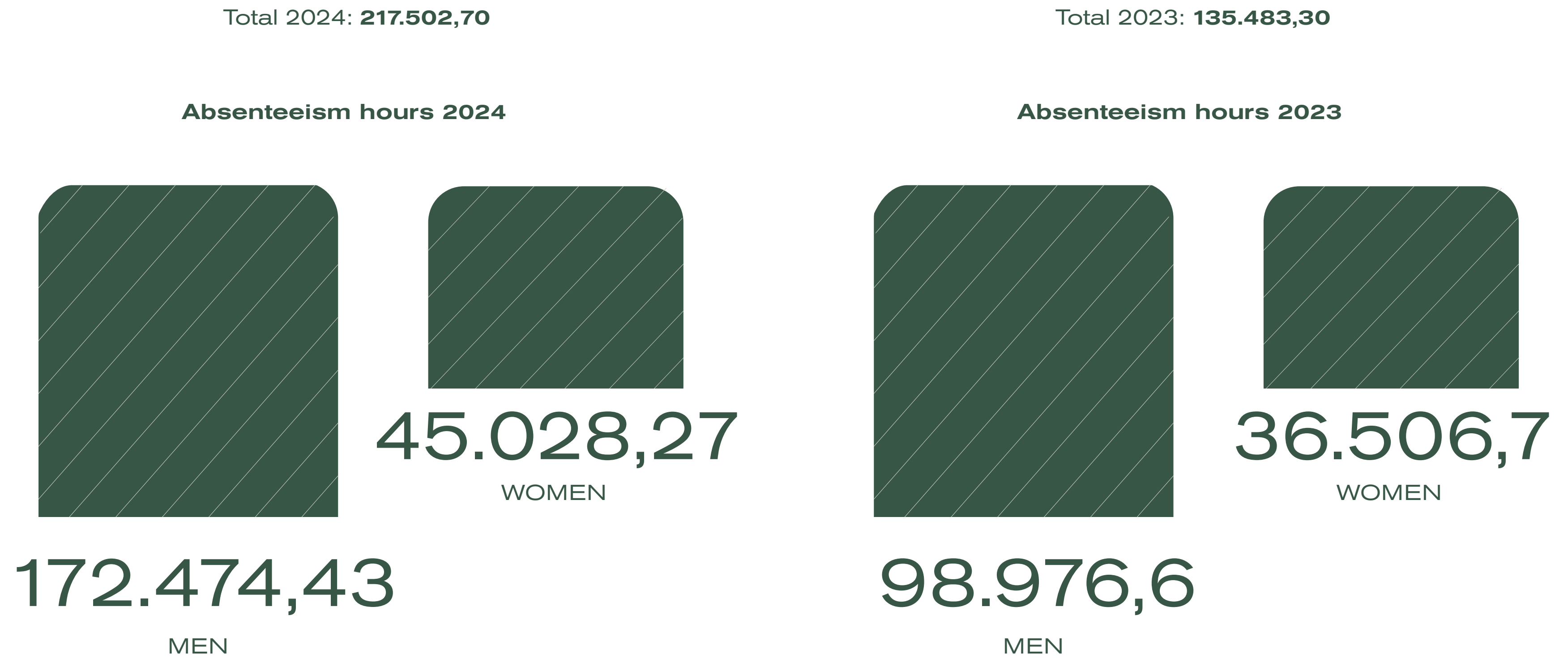
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The following table presents the number of absenteeism hours by gender in 2024, along with a comparison to the previous year.





07 **Human team** | Social relations

The parent company of Onnera Group, as a cooperative entity, has the social participation bodies inherent to a cooperative organization: Social Council, Management Committee, Governing Council, and General Assembly.

These bodies are supported by different communication channels designed to encourage employee participation.

The Social Council provides monthly updates on the socio-economic development of Onnera Group to all employees through short information sessions known as “consejillos.”

The Management Committee holds “team briefings” with their teams every two months.

Once a year, all employees of the parent cooperative are invited to attend informative sessions prior to the General Assembly, during which the financial and economic results of Onnera Group are shared, along with updates on key social matters.

The collective bargaining agreements (or equivalent regulations applicable in the countries where the group operates) include provisions related to occupational health and safety.

The number of employees covered by a collective agreement as of the end of 2024 will be reported in the following data:

Percentage of Employees Covered by a Collective Agreement	2024	2023
Total Employees Covered by Collective Agreement (A)	1.743,05	1.136,93
Total Employees (B)	2.200,84	1.975,46
Calculation: A / B	79,2%	57,55%



07 **Human team** | Promoting gender equality

The bylaws of the parent cooperative clearly state that no form of discrimination is permitted:

**“Political, union or religious beliefs, nor the applicant’s race, language, sex, or marital status, may constitute grounds for denying admission, unless they are incompatible with the cooperative’s purpose.”**

The cooperative proclaims the fundamental equality of worker-members, based on two core principles:

→ **Voluntary Membership:** The cooperative experience is open to all men and women who accept its core principles and can demonstrate the professional qualifications required for the jobs available.

→ **Democratic Organization:** The cooperative declares the fundamental equality of all worker-members regarding their rights to participate, to own, and to be informed. This implies the acceptance of a democratic business structure.

To support this, we have policies and action plans both at the cooperative level and at Onnera Group level to ensure equal opportunities and to prevent all forms of discrimination. In all Spanish legal entities — Onnera Group S.Coop, Onnera Laundry Barcelona, Onnera Contract, and Efficold — an Equality Plan is in place. In addition, we have implemented protocols to address workplace harassment, and at Efficold and Onnera Group S.Coop, we also have a specific protocol for sexual harassment.

In 2024, as in 2023, there were no reported cases of discrimination.

This year, in the parent cooperative, and with the aim of updating the Equality Plan, a gender equality survey was conducted among all employees. 73% of respondents agreed that working on an Equality Plan, supported by awareness and internal training, is necessary.

Respondents also stressed the need to continue working on measures that promote work-life balance, equal opportunities, and related matters.

**We want to continue working towards equality and establish the appropriate conditions to ensure it at all levels of the organization.**



07 **Human team** | Diversity management

At Onnera Group, we are committed to improving accessibility, and there is strong awareness around ensuring that construction projects in our production plants facilitate and enhance access to our buildings and facilities.

In 2024, we continued construction of the new laundry production plant in Oñati—a project designed to be a benchmark in digitalization, innovation, sustainability, and accessibility.

We are also committed to social responsibility and to the inclusion of people with disabilities across all Onnera Group companies. The number of employees with disabilities in Onnera Group in 2024 is shown below, along with a comparison to the previous year:

**Employees with disabilities (entire group)**

	2024	2023
Total employees with disabilities (a)	22,54	24,92
Total employees (b)	2.200,84	1.975,46
Ratio: a / b	1,02%	1,26%



**07 Human team** | Shared responsibility in work-life balance

Working conditions across the various Onnera Group plants are primarily focused on maximizing efficiency, not rewarding presenteeism. We also aim to provide flexible working hours that make it easier to balance work and personal life.

The internal regulations of the parent plant include general measures designed to support work-life balance, which are further developed in specific internal policies and procedures regarding paid and unpaid leave, sabbaticals, reduced working hours, special schedules, etc., allowing our cooperative members to meet their family care responsibilities.

For employees under contract, the applicable regulations are those set out in the metalworking collective agreement of Gipuzkoa if they work at the Oñati plant. Other national locations follow their respective agreements. Outside of Spain, there are specific agreements in the countries where we operate production facilities (Mexico and France), except in Poland, where no specific regulation applies.

Some examples of Onnera Group's measures to improve job quality and support family reconciliation include a cafeteria service at the parent plant and organized transportation to the factory at Onnera Mexico.

At Onnera Group, we are aware of the importance of ensuring that, outside of established working hours, employees' rest, leave, and vacation time are respected.

Although we do not have a formal policy specifically regulating this right, we are highly conscious of how essential this "disconnection" is for fostering commitment, enthusiasm, efficiency, and motivation among our people and their connection to our business project.



07 **Human team** | We support people’s development

At Onnera Group, we are deeply committed to training and developing our employees. Each year, we define and implement training plans aimed at helping people grow—and ensuring that this personal growth translates into business growth.

Our main training efforts are focused on occupational health and safety, a top priority for protecting and caring for our employees. For example, at the Oñati plant, and in accordance with training requirements outlined in the sector’s collective agreement, we are implementing a training plan that includes general and specific safety courses for all job profiles in the organization. This plan targets all workers, including employees and cooperative members, at all levels—from management to shop floor staff.

Another key training project is focused on professional development for our cooperative members. In partnership with Aretxabaleta Lanbide Eskola, we have designed a custom training program equivalent to a higher-level industrial qualification.

The cooperative’s goal is to raise the education bar for new cooperative members, requiring a higher vocational training level for entry. At the same time, we are offering this training to existing employees and members to update their skills and help them continue growing professionally within the organization.

We also provide social training programs, including:

Training for new members of the Board of Directors to professionalize their role and prepare them for the responsibilities they take on.

Onboarding training for new cooperative members to build trust, commitment, and engagement with the organization’s project.

A third key training area is sustainability, with ongoing sessions related to gender equality, LGTBI+ regulations, accessibility, and more. Onnera Group’s investment in training has continued to grow in 2024, showing a 45% increase compared to the previous year. Training hours by professional category:

Category	2024	2023
Direct Labor	10.334	5.747,47
Technicians	7.895	7.419,36
Middle Management	3.804	2.180
Executives	804	396,05
<b>TOTAL</b>	<b>22.837</b>	<b>15.742,88</b>



07 **Human team** | Take care of our people

Onnera Group S.Coop holds the ISO 45001 Occupational Health and Safety Certification, which is audited annually by AENOR. The rest of the Group's manufacturing plants have either their own occupational risk prevention service or a subcontracted one.

Maintaining these certifications demonstrates the cooperative's strong commitment to achieving the highest standards of prevention and employee well-being.

Onnera Group S.Coop. continues to follow the GARATUZ model by Osarten to promote Health, Safety, and Well-being at Work, organizing various activities aimed at encouraging a healthy lifestyle among its people.

Recognized Occupational Illnesses:

**Number of Occupational Illnesses**

	2024	2023
Women	1	0
Men	1	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>

The table below shows the evolution over the past two years. In 2024, there was a significant increase in the number of accidents, reinforcing the need for close monitoring and a strong focus on prevention.

**Work Accidents with Leave**

	2024	2023
Women	14	11
Men	70	51
<b>TOTAL</b>	<b>84</b>	<b>62</b>



07 **Human team** | Take care of our people

The most common types of injuries are bruises, cuts, and superficial wounds. Occupational hazards that pose a risk of injury are identified through job position analyses conducted by the company's doctor, nurse, and the Occupational Risk Prevention (ORP) service. Inspections are also regularly carried out.

Additionally, workers can report hazards they detect either to their direct supervisor or through their health and safety representative. The ORP service keeps a record of all accidents and incidents that occur during the year.

The ORP team also follows up on safety actions arising from job analyses, employee suggestions, and inspection results. The injury rates have been calculated per 1,000,000 hours worked.

Accident Severity Index (\*)

	Group		Poland		France		México		Spain	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Women	0,32	0,35	0,5	0,2	0	0	0,97	1,04	0,14	0,11
Men	0,99	1,07	0,5	0,7	0,39	1,75	4,51	2,41	0,32	0,86
<b>TOTAL</b>	<b>0,82</b>	<b>1,42</b>	<b>0,1</b>	<b>0,9</b>	<b>0,32</b>	<b>1,75</b>	<b>3,33</b>	<b>3,45</b>	<b>0,28</b>	<b>0,97</b>

Accident Frequency Rate (\*\*)

	Group		Poland		France		México		Spain	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Women	11,93	13,59	2,48	11,66	0	0	15,87	22,26	12,01	11,93
Men	17,68	22,75	2,48	19,93	25,76	54,71	21,98	12,42	20,12	25,45
<b>TOTAL</b>	<b>16,29</b>	<b>36,34</b>	<b>4,96</b>	<b>31,59</b>	<b>21,59</b>	<b>54,71</b>	<b>19,93</b>	<b>34,68</b>	<b>18,42</b>	<b>37,38</b>

(\*) Accident Frequency Rate Calculation:  
 Number of lost-time accidents, broken down by sex, that occurred during the working day, per one million hours worked:  
 (Number of accidents by sex / Number of hours worked by sex) × 1,000,000

(\*\*) Accident Severity Index Calculation:  
 Number of working days lost, broken down by sex, due to occupational accidents, per 1,000 hours worked:  
 (Number of lost days by sex / Number of hours worked by sex) × 1,000



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## 08 Environment

### Our commitment to the planet

The climate crisis compels us to reinvent our relationship with the natural world. We must move away from a linear economy based on fossil fuels and embrace a circular economy model powered by renewable energy.

- Environmental management
- Emissions and climate change mitigation
- TCFD Analysis
- Responsible consumption of natural resources
- Circular economy and waste management



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We acknowledge that, as part of the problem, we also want to be part of the solution. That's why we work to reduce our carbon footprint and use materials more efficiently in our production processes.



**08**Environment | Environmental management

Onnera Group is committed to protecting the environment and its surroundings. Our Integrated Management System Policy (covering safety, environment, and quality) reflects our commitment to environmental protection and pollution prevention, aiming to minimize the environmental impacts generated by our activities. We strive to apply environmental criteria in our product design (eco-design) and promote the use of non-polluting processes and materials.

Onnera Group has obtained ISO 14001:2015 certification for its three main manufacturing plants (Onnera Group S.Coop, Efficold, and Onnera Laundry Barcelona), ensuring proper environmental management. The rest of the group's factories have a designated person responsible for environmental management.

The most significant environmental impact of Onnera Group is associated with the energy and water consumption of our machines during their use phase in the product

lifecycle. Therefore, our main development efforts focus on designing energy-efficient products.

The **Laundry Division** has made the greatest progress in this area, with the following advances in water and energy savings:

→ **Industrial Washing Machines:**

**High G-Factor:** By increasing the spin speed of industrial washing machines, energy savings are achieved in the drying process, which is the most energy-intensive stage in laundries.

Touch Plus Control

Reduction in chemical usage

**Water Recovery Systems:** Tanks that recover water from all three wash cycles.

**Smart Weighing Kit:** Adjusts water and detergent consumption based on the actual load of the washing machine.

→ **Dryers:**

More efficient range of dryers from Fagor Professional

iDry: Smart humidity control

Advance+ range

Optimized design of filter and turbine

Heat pump dryers

→ **Flatwork Ironers:**

More efficient radiant burner

Smart System

HPS System

Integrated longitudinal folder

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**08**Environment | Environmental management

In the refrigeration business, which is subject to eco-labeling regulations, work continues on designing more energy-efficient products.

The following table shows the number of refrigeration machines manufactured by Onnera Group in 2024, categorized by energy efficiency rating. A slight upward trend can be seen in the production and sale of more efficient machines.

REFRIGERATION MACHINES SOLD AND REGISTERED IN EPREL TO 2025	2024		2023	
	Units Sold	%	Units Sold	%
A	1.170	1,97%	1.162	2,05%
B	7.480	12,59%	2.363	4,16%
C	34.638	58,32%	30.773	54,23%
D	7.763	13,07%	11.867	20,91%
E	5.431	9,14%	5.819	10,26%
F	1.849	3,11%	3.570	6,29%
G	1.065	1,79%	1.188	2,09%
<b>TOTAL</b>	<b>59.396</b>	<b>100%</b>	<b>56.742</b>	<b>100%</b>



**08**Environment | Environmental management

In the **Foodservice business:**

→ **Cooking:**  
 Gas cooking: Development of high-power, high-efficiency gas burners.  
  
 Induction: Redesign of induction cooktops, which offer greater energy savings compared to traditional stoves.

→ **Ovens:**  
 iKORE: A new generation of ovens that is 20% more efficient than its predecessor. Lower water, electricity, and gas consumption, with increased performance.

→ **Dishwashing:**  
 Designed for small and medium productions  
  
 Conveyor systems: Photoelectric cell-activated washing, Autotimer, Energy-saving mode (Stand-by), Thermal and acoustic insulation.

In 2024, as in the previous year, no environmental penalties or fines were received.

To cover environmental risks, Onnera Group has an environmental insurance policy.

The following table shows the resources allocated by Onnera Group to environmental risk prevention during the year 2024.

Each of the three ISO 14001-certified manufacturing plants has an emergency response plan in place. These plans identify potential emergency situations and establish systematic procedures to respond to such emergencies and actual incidents. The aim is to prevent or mitigate adverse consequences for the environment and for the health and safety of workers.

Direct Expenses Allocated to the Environmental Management System (Amount in €)	2024	2023
ISO 14001 Certification	9.326,29 €	8.895,23 €
Safety Advisor	9.975,62 €	8.321,16 €
Environmental Compliance Consultancy	27.811,50 €	35.085,02 €
Pest Control, Disinfection, and Decontamination	17.301,00 €	47.905,38 €
Management of Inert Waste (paper/cardboard, wood, plastic, general waste)	186.091,61 €	27.685,93 €
Management of Hazardous Waste	12.242,10 €	34.463,07 €
Water Testing (discharge control)	13.116,28 €	17.736,38 €
<b>TOTAL</b>	<b>275.864,40 €</b>	<b>380.092,18 €</b>



**08**Environment | Emissions and climate change mitigation

The following data presents Onnera Group's greenhouse gas (GHG) emissions for the year 2024 under Scopes 1 and 2.

The calculations were carried out in accordance with the GHG Protocol standard.

Direct GHG Emissions Scope 1 and 2 – Year 2024

Scope	ton CO2 eq.	kg CO <sub>2</sub> eq. / €1,000 revenue	%
<b>Scope 1 + 2</b>	<b>7.234,10</b>	<b>19,27</b>	<b>76,90%</b>
Scope 1	3.660,26	9,75	38,91%
Scope 2	3.573,84	9,52	37,99%

Year-over-Year Comparison of GHG Emissions

GHG Emissions

	2024	Año 2023
	Ton CO2 eq.	Ton CO2 eq.
Scope 1	3.660,26	2.980,49
Scope 2	3.573,84	3.269,84
<b>TOTAL</b>	<b>7.234,1</b>	<b>6.250,34</b>



**08**Environment | Emissions and climate change mitigation

GHG Emissions by Scope 1 and 2 Subcategories – 2024

	GHG Category	ton CO <sub>2</sub> eq.	kg CO <sub>2</sub> eq. / €1,000 revenue	%
1.1	Direct emissions from stationary combustion	778,18	2,07	8,27%
1.2	Direct emissions from mobile combustion	577,12	1,54	6,13%
1.3	Direct emissions and removals from industrial processes	0,00	0,00	0,00%
1.4	Direct fugitive emissions from anthropogenic GHG release systems	2.304,96	6,14	24,50%
1.5	Direct emissions and removals from land use, land-use change, and forestry (LULUCF/ AFOLU)	0,00	0,00	0,00%
2.1	Indirect emissions from electricity consumption	3.573,84	9,52	37,99%
2.2	Indirect emissions from imported energy through a physical network (steam, heating, cooling, compressed air)	0,00	0,00	0,00%



**08**Environment | Emissions and climate change mitigation

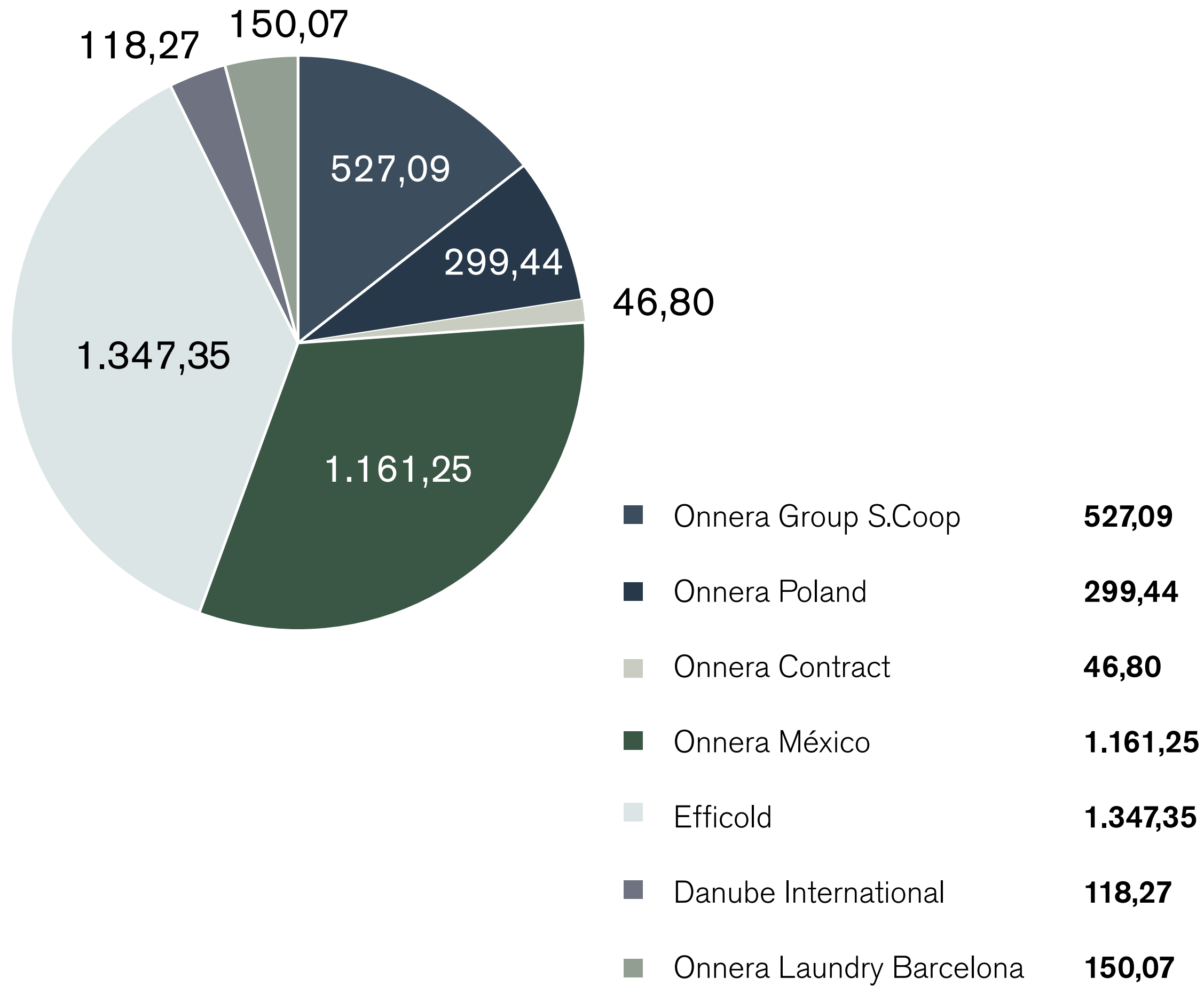
GHG Emissions by Facility –  
Scope 1 and 2 (2024)

Facility Name		Total		Scope 1		Scope 2	
		ton CO2 eq.	% total	ton CO2 eq.	% alcance 1	ton CO2 eq.	% alcance 2
1	Onnera Group S.Coop	527,09	7,89%	527,09	14,40%	0,00	0,00%
2	Onnera Poland	1.555,99	21,16%	299,44	8,18%	1.256,55	35,16%
3	Onnera Contract	46,80	0,69%	46,80	1,28%	0,00	0,00%
4	Onnera México	2.098,87	27,95%	1.161,25	31,73%	937,63	26,24%
5	Efficold	2.570,35	35,56%	1.357,35	37,08%	1.213,01	33,94%
6	Danube International	126,58	1,94%	118,27	3,23%	8,31	0,23%
7	Onnera Laundry Barcelona	308,42	4,81%	150,07	4,10%	158,35	4,43%

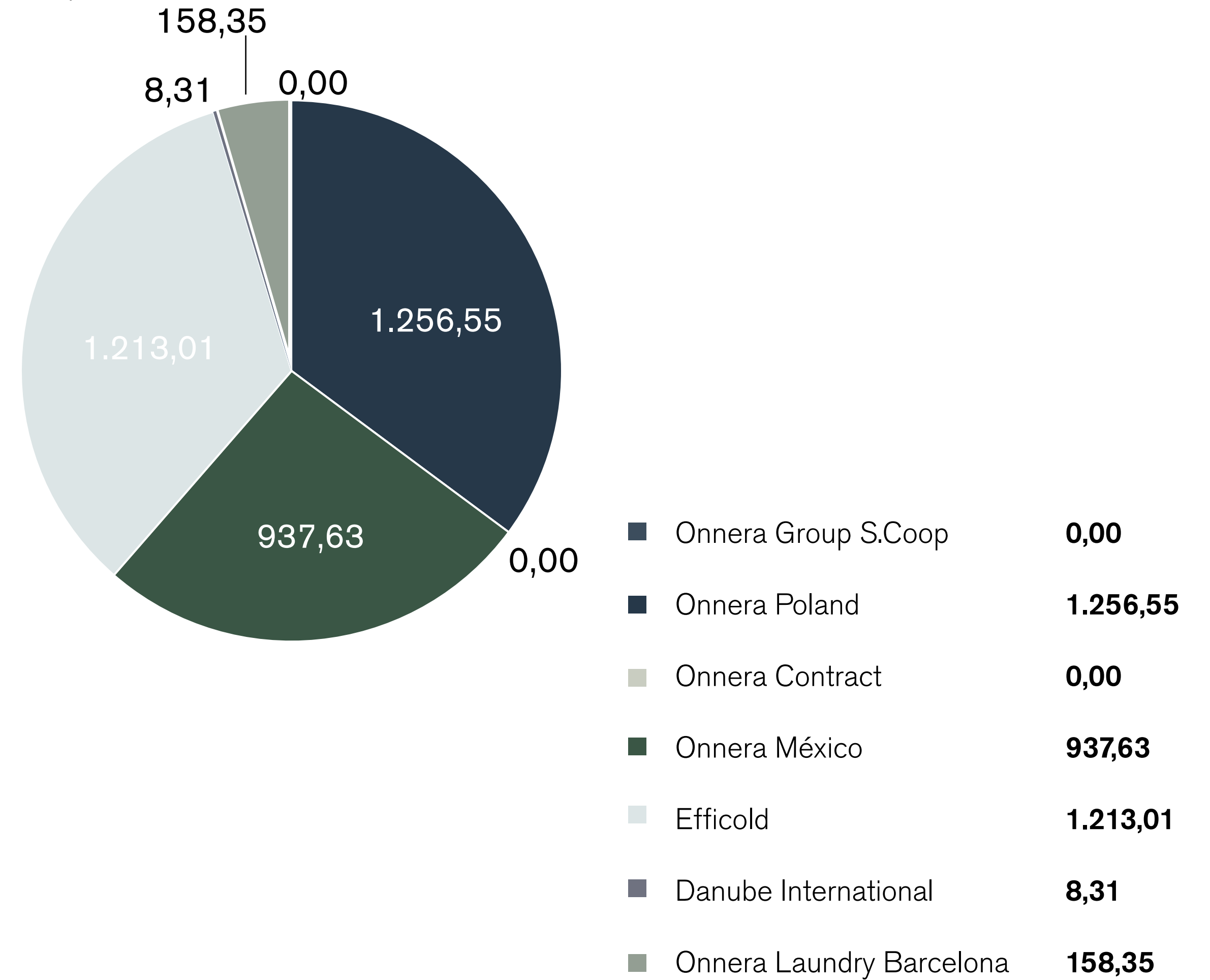


**08 Environment** | Emissions and climate change mitigation

Scope 1.



Scope 2.





**08**Environment | Emissions and climate change mitigation

In this scope, the electricity consumed by Onnera Group S.Coop stands out, as it is 100% offset through Guarantees of Origin (GdOs).

Additionally, electricity is self-generated at the Efficold and Onnera Laundry Barcelona plants.

The emission factor sources used for Scope 2 calculations are as follows:

Scope	Category GHG	BBDD
Scope 1	Direct emissions from stationary combustion	IPCC 2023 (AR6), energy-to-emissions conversion factors from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (+ 2019 refinement)
	Direct emissions from mobile combustion	IPCC 2023 (AR6), energy-to-emissions conversion 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 conversion 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	Simulated indicator in SimaPro based on Ecoinvent 3.9 flows. Direct emissions calculated using IPCC 2023 (AR6). Refrigerants: % of blends extracted from UNEP – Safe Use of Alternatives to HCFCs in Refrigeration and Air Conditioning.
	Direct emissions and removals caused by land use, land-use change, and forestry (LULUCF/AFOLU)	
Scope 2	Indirect emissions caused by electricity consumption	<p>MARKET-BASED MIXES: In the case of Spanish facilities, the electricity mix was taken from the CNMC – 2022 residual electricity labelling of the electricity supplier, as the 2023 mixes were not available at the time the tool was developed.</p> <p>For international facilities, when the company's Emission Factor was available, that factor was used. If it was not available, country-specific indicators from Ecoinvent 3.9 were used as a base, updated with the electricity mixes of the specific companies in 2022 and the renewable energy shares based on IEA data as of January 2023 (depending on the country, the IEA data refers to either 2021 or 2022). In cases where the supplier's electricity mix was not available, a market-based approach using the national electricity mix was applied.</p> <p>LOCATION-BASED MIXES: Electricity origin distributions were based on IEA data as of January 2023 (depending on the country, the IEA data refers to either 2021 or 2022), and each energy source was redistributed using Ecoinvent 3.9 indicators (by country).</p>
	Indirect emissions caused by imported energy through a physical network (steam, heating, cooling, and compressed air)	Ecoinvent v3.9



**08**Environment | Emissions and climate change mitigation

Comparative GHG Emissions Versus Previous Year (2023) by Country:

	2024 (tCO2eq)	2023 (tCO2eq)
Spain	3.452,66	2.603,22
France	126,58	161,51
Poland	1.555,99	1.568,64
Mexico	2.098,87	1.916,97
<b>TOTAL</b>	<b>7.234,10</b>	<b>6.250,34</b>

As seen in the previous tables, Onnera Group's overall consumption has increased compared to last year's emission levels.

In 2024, no emissions of ozone-depleting substances (ODS), nitrogen oxides (NOx), sulfur oxides (SOx), or other significant air emissions were recorded beyond the legally established limits.

Onnera does not generate a significant impact in terms of noise or light pollution, and therefore it is not considered relevant.

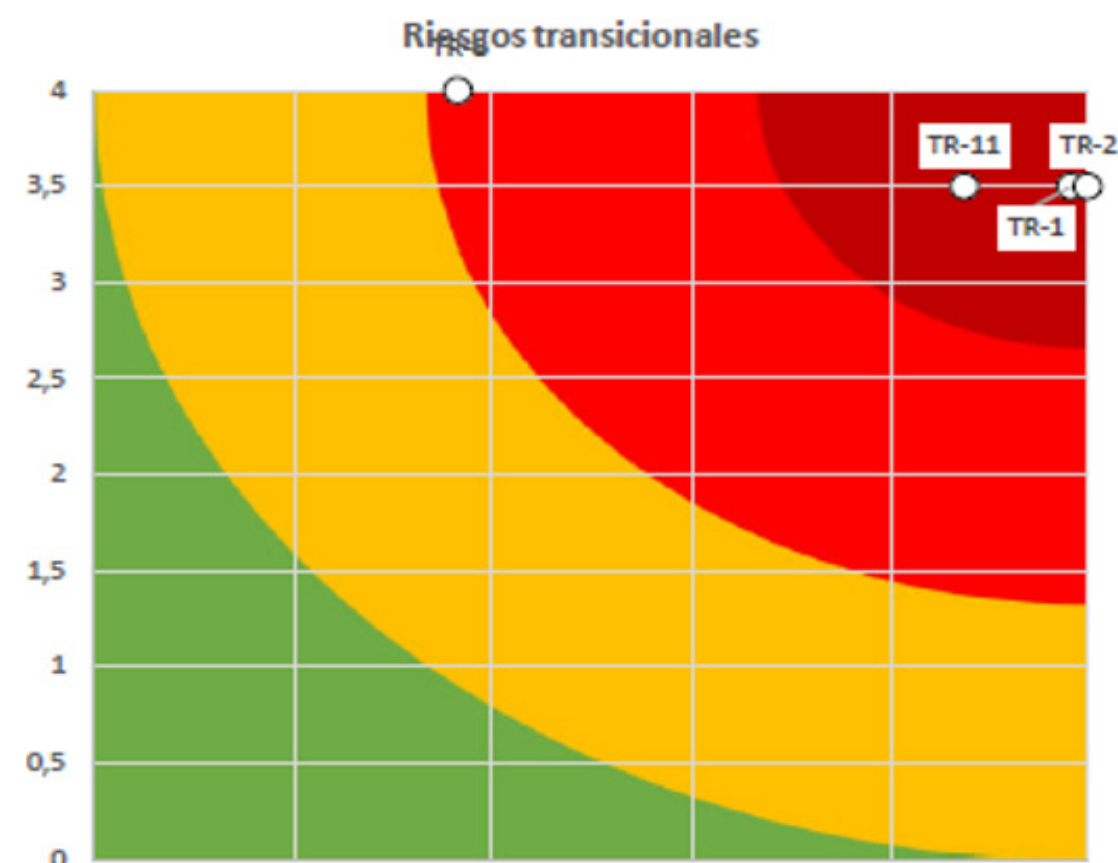


08 **Environment** | TCFD Analysis

In 2023, with the support of external consultancy Anthesis Lavola, we launched a TCFD (Task Force on Climate-related Financial Disclosures) project to analyze the risks and opportunities related to climate change for Onnera Group.

This initiative focused on assessing threats such as climate variability, extreme weather events, and government regulations in our sector.

The following tables present the conclusions regarding both transitional and physical climate-related risks, as well as potential opportunities.



Climate-related transitional risks

Code	Category	Subtype	Potential Financial Impact	Estimated Probability of Impact	Estimated Severity of Impact
TR-1	Political and Legal Risks	Mandates and new climate-related regulations (carbon targets, carbon pricing, etc.)	Adapting to stricter standards may involve significant costs for implementing cleaner technologies and sustainable processes, as well as for preparing detailed emissions reports, increasing operational and administrative demands. These additional costs could be exacerbated by potential increases in carbon credit prices or the introduction of the Carbon Border Adjustment Mechanism (CBAM), further raising the financial burden of carbon emissions and potentially impacting business profitability as these regulatory measures are implemented.	98%	3,5
TR-2	Technological Risks	Fluctuations in the socioeconomic environment (new technologies supporting the low-carbon transition)	The initial investment required to adopt these technologies may negatively impact short-term profit margins, especially if market demand does not immediately reflect a preference for more sustainable products. Additionally, accelerated depreciation of existing technologies could raise transition costs, creating further financial strain.	100%	3,5
TR-8	Market Risks	Increase in raw material prices	Climate change effects, largely driven by emerging climate regulations, may impact profit margins, especially if costs cannot be fully passed on to customers. Notable examples include increased costs of materials supplied by organizations subject to emissions trading systems or CBAM. Margin pressure could lead to reduced profitability and necessitate cost-management strategies to ensure financial viability.	37%	4
TR-11	Reputational Risks	Changes in consumer/stakeholder preferences	Adapting to shifting expectations from customers and shareholders may require significant investment in innovation and marketing, as well as adjustments to the supply chain to meet sustainability standards. These changes can result in added costs and pressure on profitability, particularly if financial returns are not realized in the short term.	88%	3,5



08 Environment | TCFD Analysis

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Climate-related physical risks

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Code	Category	Subtype	Potential Financial Impact	Estimated Probability of Impact	Estimated Severity of Impact
PR-1	Chronic Physical Climate Risks	Temperature Changes	Variations in temperatures may affect operational efficiency and product demand. For example, extreme heat or cold can influence demand for certain components, impacting sales forecasts and possibly leading to surplus inventory or shortages of key products. Additionally, temperature changes may require adjustments in manufacturing processes and supply chain management, creating added costs and operational complexities.	43%	3
PR-2	Chronic Physical Climate Risks	Heat Stress	High temperatures can increase operating costs by requiring additional investments in cooling systems to maintain appropriate facility temperatures. Furthermore, thermal stress on workers can impact productivity and workplace safety, potentially resulting in additional costs related to occupational risk management and employee well-being measures.	49%	3
PR-3	Acute Physical Climate Risks	Drought	Reduced water availability could increase operational costs, especially if production relies heavily on water-intensive manufacturing processes. Moreover, water scarcity may affect suppliers and create instability in the supply chain, potentially leading to disruptions and associated costs.	100%	5
PR-4	Acute Physical Climate Risks	Storms	Extreme weather conditions may hinder the transportation of materials and products, cause production delays, and disrupt logistics. These logistical challenges could raise operating costs due to the need for additional measures to ensure business continuity and meet delivery commitments.	59%	3

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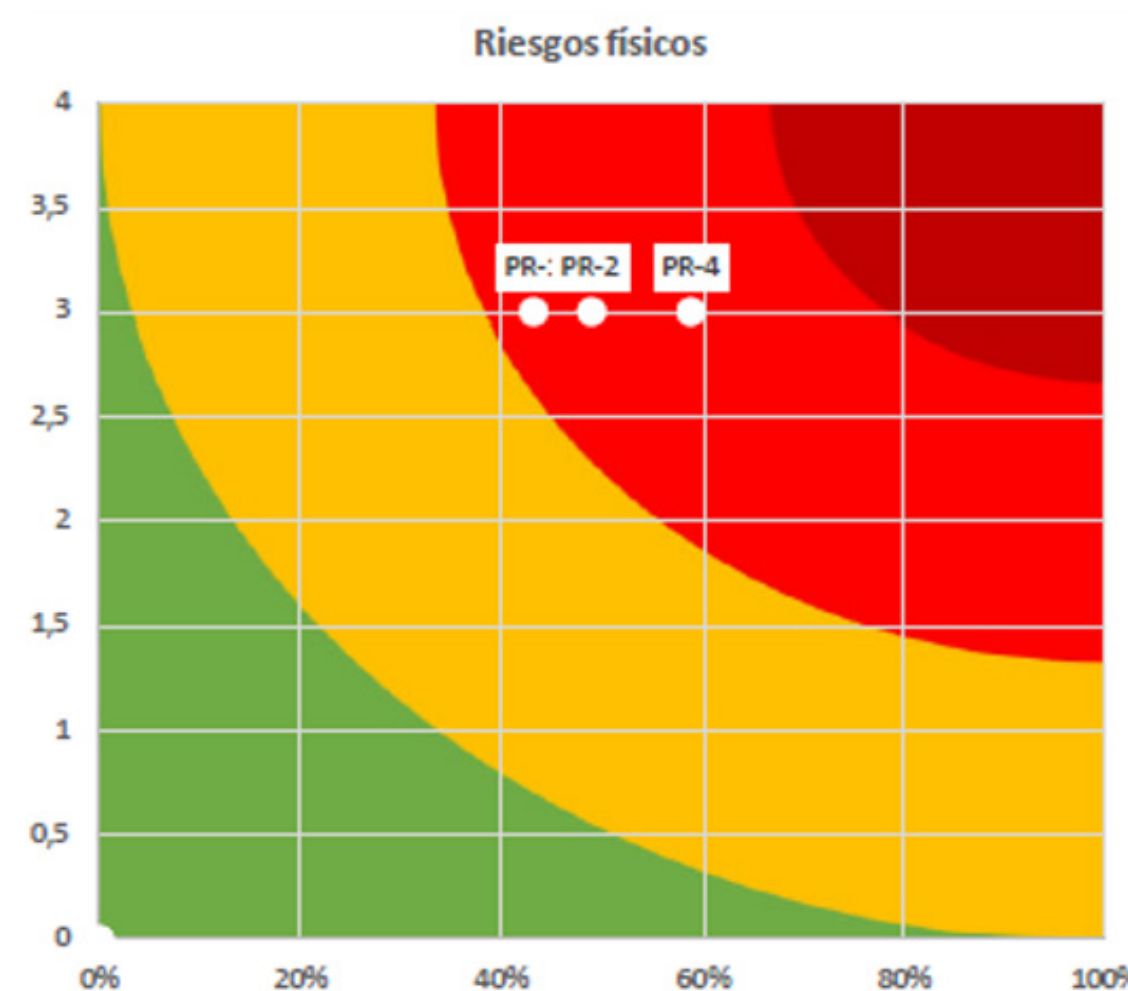
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08 Environment | TCFD Analysis

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Opportunities

Code	Category	Subtype	Potential Financial Impact	Estimated Probability of Impact	Estimated Severity of Impact
OP-1	Resource Efficiency	Recycling, efficiency, and circular economy initiatives	By implementing more sustainable waste management practices, reusing materials, and adopting circular economy approaches, the company can not only reduce its environmental impact but also generate operational efficiencies. Optimizing resources and responsibly managing waste can lead to significant long-term cost savings while enhancing the company's reputation in terms of sustainability, potentially attracting 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 adopting renewable energy, the company will contribute to climate change mitigation and may benefit from potential cost savings through energy efficiency programs and emission reductions.	4	4
OP-3	Energy Source	Participation in the carbon market	By participating in carbon trading programs or offset projects, the company can demonstrate its commitment to sustainability and generate additional revenue by marketing carbon credits produced through its environmental initiatives.	1	2
OP-4	Products and Services	Production of low-carbon goods and services (R&D+i)	Through innovation in processes and products with 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 toward a low-carbon economy.	4	5

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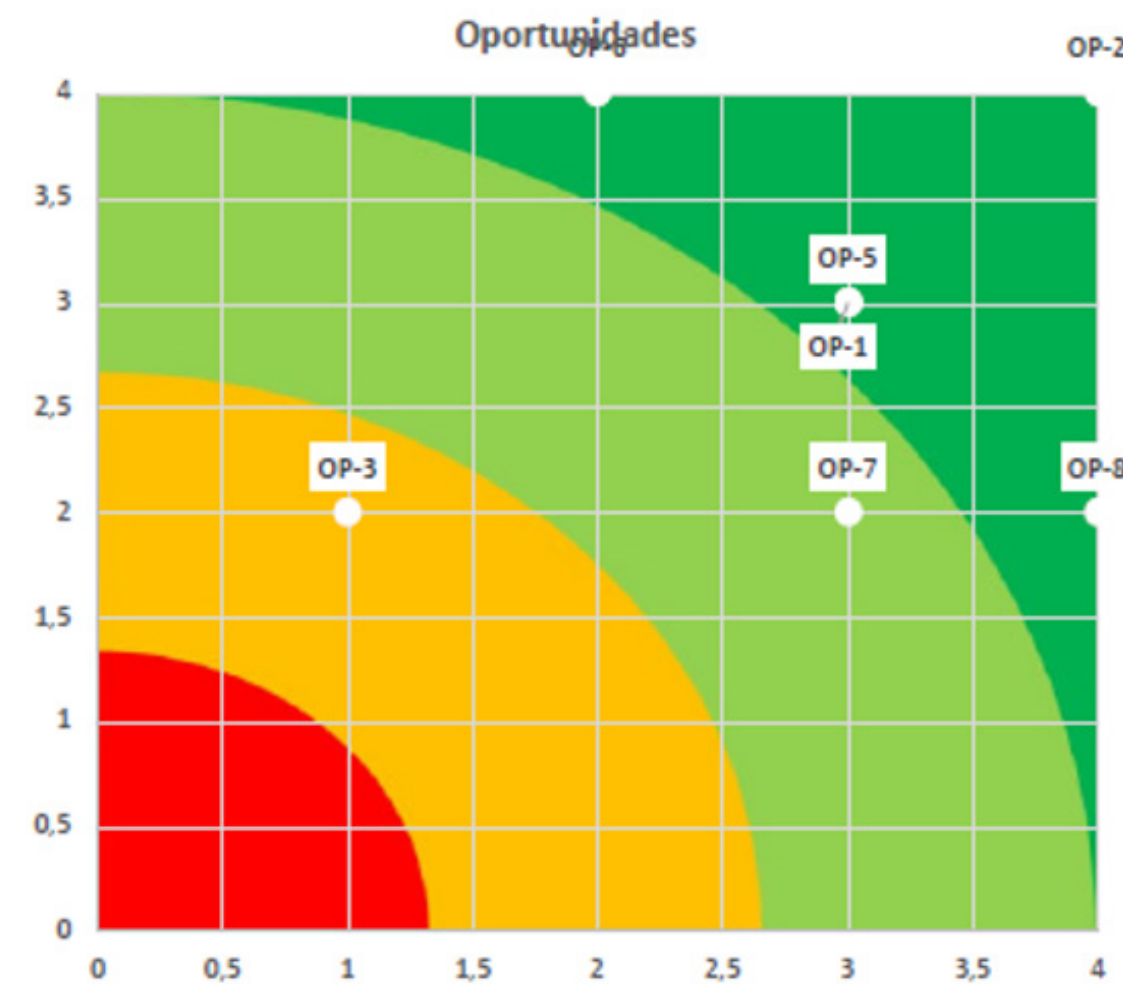
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08 Environment | TCFD Analysis

Opportunities

Code	Category	Subtype	Potential Financial Impact	Estimated Probability of Impact	Estimated Severity of Impact
OP-5	Products & 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 subsidies	By leveraging government programs that promote sustainable business practices, the company can benefit from financial support and tax reductions, helping to offset the costs associated with implementing environmental measures.	2	4
OP-7	Markets	Access to new markets and assets	The opportunity to access new markets and assets arises by diversifying operations into geographic areas or sectors that prioritize sustainability. This can generate new revenue streams while strengthening the company's competitive position in an increasingly environmentally conscious business landscape.	3	2
OP-8	Resilience	Improve reliability, sustainability, and resilience	By enhancing infrastructure and operational practices to face extreme climate events and other risks, the company can reduce vulnerability to disruptions and losses. Investment in crisis management systems, sustainable energy backup, and climate risk assessment can improve the company's adaptability and ensure business continuity. Greater sustainability and resilience can also attract sustainable investments and enhance the company's reputation.	4	2





**08**Environment | Responsible consumption of natural resources

**Energy consumption**

In 2024, the total energy consumption of Onnera Group increased by 5% compared to the previous year.

A steady trend toward increased consumption of electricity from renewable sources is evident, with efforts focused on reducing non-renewable electricity usage wherever possible.

Type of Fuel	Fuel Consumption 2024 (kWh)	Fuel Consumption 2023 (kWh)
Propane	681.774,87	1.301.683
Natural Gas	2.324.861	2.739.266
Electricity	16.939.453	14.811.224
<b>TOTAL CONSUMPTION</b>	<b>19.946.089</b>	<b>18.852.173</b>
<b>SELF-GENERATED ELECTRICITY CONSUMPTION (KWH):</b>	<b>1.691.380</b>	<b>1.704.809</b>

Type of Energy Consumption	2024	2023
Non-renewable fuel consumption (kWh)	3.006.636	4.040.947
Renewable fuel consumption (kWh)	0	0
Consumption of electricity from renewable sources (kWh)	7.625.175	6.735.219
Consumption of electricity from non-renewable sources (kWh)	9.314.278	8.076.005
<b>TOTAL internal energy consumption (kWh)</b>	<b>19.946.089</b>	<b>18.852.171</b>

(\*) The propane consumption figure was converted from liters to kWh using the following factors:  
 1 kg of propane = 13.385 kWh  
 1 liter of propane = 0.51 kg



**08**Environment | Responsible consumption of natural resources

**Water consumption**

Onnera Group does not extract water from areas under water stress, nor does it alter water storage systems.

Water consumption is especially relevant at plants where washing machines and dishwashers are produced, particularly at Onnera Group S.Coop and Onnera Poland.

Both facilities are equipped with water recirculation systems to reduce consumption.

Water Consumption (Megaliters)	2024	2023
<b>Water consumption across all areas</b>	43,984	39,50

Total water consumption	Onnera Group S.Coop
Onnera Group S.Coop	20,33
Efficold	2,70
OLB	1,26
Onnera Mexico	13,29
Onnera Poland	5,6
Danube	0,80
Onnera Contract	--
<b>TOTAL</b>	<b>43,98</b>



**08**Environment | Responsible consumption of natural resources

**Raw materials and components**

The most significant raw materials consumed by Onnera Group are different grades of sheet metal, which form the main structural components of our equipment. Other materials such as oils, plastics, etc., are also used, but they are not significant in terms of total production volume.

Below are the total consumption figures by material, expressed in tons:

Material (tn)	2024	2023
Stainless steel	9.305	8.955,8
Galvanized steel	6.981	6.288
Iron	1.042	516,8
Wood	9.314.278	8.076.005
Cardboard	753	769,8
<b>TOTAL</b>	<b>20.351</b>	<b>19.040,5</b>

Weight of renewable raw materials used in the production of the organization's main products and services in 2024

Renewable raw materials	2024 Weight (Kg)	2023 Weight (Kg)
Madera	2.270.000	2.510.000
Cartón	753.000	770.000
Total	3.023.000	3.280.000
<b>TOTAL</b>	<b>20.351</b>	<b>19.040,5</b>



**08**Environment | Circular economy and waste management

**As stated in our policy, we are committed to protecting the environment and preventing pollution by minimizing the harmful environmental impacts that our activity may generate. Acknowledging that our waste is part of this negative impact, our objective is to reuse as much of the waste we generate as possible and recycle the largest proportion of what cannot be reused.**

**To achieve this, all manufacturing plants carry out waste collection and transportation through authorized waste managers and carriers, so that these managers can reuse and recycle as much as possible.**

Waste is classified as hazardous or inert, and its management varies depending on the type.

The most significant waste generated at Onnera Group includes:

Inert/Non-hazardous/Urban Waste (in tonnes)	2024	2023
Scrap: iron + galvanized	3.965,11	3.006,40
Scrap: stainless steel	2.207,81	2.045,92
Wood	839,39	483,71
Urban waste	323,61	371,04
Cardboard/paper	431,91	374,49
Plastic	54,13	48,66
<b>TOTAL</b>	<b>7.821,95</b>	<b>6.330,21</b>

Hazardous Waste (in kilograms)	2024	2023
Contaminated Material	31.200,00	4.583,00
Contaminated Plastic Packaging	7.642,00	3.276,00
Non-halogenated Organic Solvent	1.170,00	2.545,00
Metal Powder	5.885,50	6.452,00
Contaminated Metal Packaging	12.387,50	1.930,00
Aerosols	2.840,50	2.187,00
<b>TOTAL</b>	<b>61.125,50</b>	<b>20.973,00</b>



**08**Environment | Circular economy and waste management

The increase in hazardous waste (contaminated material, plastic and metal containers) is mainly concentrated at the Efficold plant, where waste management has been improved by focusing on circularity and more efficient segregation of this type of waste.

The following table shows non-disposed waste in 2024, classified by composition. The subsequent tables classify them by recovery operations.

		2024						
<b>Non-disposal waste broken down by composition</b>	<b>ONNERA GROUP S.COOP</b>	<b>EFFICOLD</b>	<b>ONNERA LAUNDRY BARCELONA</b>	<b>ONNERA MEXICO</b>	<b>ONNERA POLAND</b>	<b>DANUBE</b>	<b>ONNERA CONTRACT</b>	<b>PESO TOTAL</b>
Cardboard (Tn)	99,39	164,55	34,19	80,73	43	6,05	4	<b>431,91</b>
Wood (Tn)	170,24	328,06	69,26	195,37	40	20,46	16	<b>839,39</b>
Scrap metal: iron + galvanized (Tn)	926,26	1.122,36	793,34	954,15	166		3	<b>3.965,11</b>
Scrap metal: stainless steel (tn)	1.044,70	492,72	74	206,39	316		74	<b>2.207,81</b>
Plastic (Tn)	22,37	18,1	0,54	2,12	10		1	<b>54,13</b>
Contaminated plastic packaging (Tn)	0,74	6	0,55	0,2	0,15			<b>7,64</b>
Solvents (Tn)	0,27	0,9	-	-	-			<b>1,17</b>
Metal dust (Tn)	3,4	1,38		0,61	0,5			<b>5,89</b>
Contaminated metal packaging (Tn)	0,74	11,5		0,08	0,07			<b>12,39</b>
Aerosols (Tn)	1,17	1,1	0,09	0,21	0,27			<b>2,84</b>
<b>TOTAL</b>	<b>2.269</b>	<b>2.147</b>	<b>972</b>	<b>1.440</b>	<b>576</b>	<b>27</b>	<b>98</b>	<b>7.528,27</b>



**08**Environment | Circular economy and waste management

And this one is from 2023:

2023

<b>Non-disposal waste categorized by composition</b>	<b>ONNERA GROUP S.COOP</b>	<b>EFFICOLD</b>	<b>ONNERA LAUNDRY BARCELONA</b>	<b>ONNERA MEXICO</b>	<b>ONNERA POLAND</b>	<b>DANUBE</b>	<b>ONNERA CONTRACT</b>	<b>PESO TOTAL</b>
Cardboard (Tn)	104,11	141,02	35,35	55,01	34		5	<b>374,49</b>
Wood (Tn)	159,75	182,8	55,6	12,56	35	18	20	<b>483,71</b>
Scrap metal: iron + galvanized (Tn)	691,68	962,62	654,1	400	150	133	15	<b>3.006,40</b>
Scrap metal: stainless steel (tn)	830,54	398,35	61,8	329,23	320	8	98	<b>2.045,92</b>
Plastic (Tn)	1,4	13	0,52	19,74	11	0	3	<b>48,66</b>
Contaminated plastic packaging (Tn)	0,36	2,03	0,42	0,2	0,27	0		<b>3,28</b>
Solvents (Tn)	0,28	2,23	0	0	0	0	0,04	<b>2,55</b>
Metal dust (Tn)	3,37	0,41	0	1,97	0,71	0	0	<b>6,45</b>
Contaminated metal packaging (Tn)	0,63	1,2	0	0,03	0,08	0	0	<b>1,93</b>
Aerosols (Tn)	1,19	0,18	0,1	0,5	0,22	0	0	<b>2,19</b>
<b>TOTAL</b>	<b>1.793</b>	<b>1.704</b>	<b>808</b>	<b>819</b>	<b>551</b>	<b>159</b>	<b>141</b>	<b>5.975,56</b>



**08**Environment | Circular economy and waste management

The waste not destined for disposal in 2024 is shown below, classified by composition in one table and, in the following tables, according to recovery operations.

2024								
<b>Non-disposal waste</b>	FAGOR INDUSTRIAL	EFFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	<b>PESO TOTAL</b>
<b>HAZARDOUS WASTE</b>								
<b>Recovery operations</b>								
Recycling	4,57	2,48	0,09	0,82	0,77	0	0	<b>8,73</b>
Solvent recovery or regeneration	0,27	7,26	0	0	0	0	0	<b>7,53</b>
Inertization	0	0	0	0	0	0	0	<b>0</b>
Recovery	1,48	17,5	0,55	0,28	0,22	0	0	<b>20,03</b>
Valorization	0	0	0	0	0	0	0	<b>0</b>
Landfill	1,82	0	0	29,38	0	0	0	<b>31,2</b>
On-site storage	0	0	0	0	0	0	0	<b>0</b>
<b>NON-HAZARDOUS WASTE</b>								
<b>Valorization operations</b>								
Recycling	22,37	18,1	0,54	2,12	10	0	1	<b>54,13</b>
Solvent recovery or regeneration	0	0	0	0	0	0	0	<b>0</b>
Inertization	0	0	0	0	0	0	0	<b>0</b>
Recovery	0	0	0	0	0	0	0	<b>0</b>
Valorization	2240,59	2107,69	970,79	1436,64	565	26,51	97	<b>7.444,22</b>
Landfill	9,36	138,27	52,34	95,61	27	1	0,03	<b>323,61</b>
On-site storage	0	0	0	0	0	0	0	<b>0</b>



<sup>08</sup>Environment | Circular economy and waste management

2023

<b>Non-disposal waste</b>	<b>FAGOR INDUSTRIAL</b>	<b>EFFICOLD</b>	<b>ONNERA LAUNDRY BARCELONA</b>	<b>ONNERA MEXICO</b>	<b>ONNERA POLAND</b>	<b>DANUBE</b>	<b>ONNERA CONTRACT</b>	<b>PESO TOTAL</b>
<b>HAZARDOUS WASTE</b>								
<b>Recovery operations</b>								
Recycling	4,56	0,59	0,1	2,47	0,92	0	0	<b>8,64</b>
Solvent recovery or regeneration	0,28	2,23	0	0	0	0	0,04	<b>2,51</b>
Inertization	0	0	0	0	0	0	0	<b>0</b>
Recovery	0,99	3,23	0,42	0,23	0,35	0	0	<b>5,21</b>
Valorization	0	0	0	0	0	0	0	<b>0</b>
Landfill	1,66	2,93	0	0	0	0	0	<b>4,58</b>
On-site storage	0	0	0	0	0	0	0	<b>0</b>
<b>NON-HAZARDOUS WASTE</b>								
<b>Valorization operations</b>								
Recycling	1,4	13	0,52	19,74	11	0	3	<b>48,66</b>
Solvent recovery or regeneration	0	0	0	0	0	0	0	<b>0</b>
Inertization	0	0	0	0	0	0	0	<b>0</b>
Recovery	0	0	0	0	0	0	0	<b>0</b>
Valorization	1786,08	1684,79	806,85	796,79	539	159	138	<b>5.910,51</b>
Landfill	9,35	153,05	39,54	137	30	1	1,1	<b>371,04</b>
On-site storage	0	0	0	0	0	0	0	<b>0</b>



<sup>08</sup>Environment | Circular economy and waste management

2024

**Total hazardous and non-hazardous waste NOT destined for disposal by each recovery operation included in the previous table.**

Units in tonnes (Tn)	FAGOR INDUSTRIAL	EFFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
<b>Valorization Operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	2240,59	2107,69	970,79	1436,64	565	26,51	97	7.444,22
<b>Recovery valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	1,75	24,76	0,55	0,28	0,22	0	0	27,56
<b>Recycling valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	26,94	20,58	0,63	2,93	10,77	0	1	62,85
<b>Landfill valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	11,18	138,27	52,34	124,99	27	1	0,03	354,81



<sup>08</sup>Environment | Circular economy and waste management

2023

**Total hazardous and non-hazardous waste NOT destined for disposal by each valorization operation included in the table above.**

Units in tonnes (Tn)	FAGOR INDUSTRIAL	EFFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
<b>Valorization Operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	1786,08	1684,79	806,85	796,79	539	159	138	5.910,51
<b>Recovery valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	1,26	5,46	0,42	0,23	0,35	0	0,04	7,75
<b>Recycling valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	5,96	13,59	0,62	22,21	11,92	0	3	57,3
<b>Landfill valorization operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	11,01	155,98	39,54	137	30	1	1,1	375,62

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<sup>08</sup>Environment | Circular economy and waste management

2024

**Waste destined for disposal broken down by composition (Tn)**

	FAGOR INDUSTRIAL	EFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
Residuos urbanos / Municipal waste (Tn)	9,36	138,27	52,34	95,61	27	1	0,03	323,61
Material contaminado / Contaminated material (Tn)	1,82		0	29,38				31,2
<b>TOTAL</b>	<b>11,18</b>	<b>138,27</b>	<b>52,34</b>	<b>124,99</b>	<b>27</b>	<b>1</b>	<b>0,03</b>	<b>354,81</b>

2023

	FAGOR INDUSTRIAL	EFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
Residuos urbanos / Municipal waste (Tn)	9,35	153,05	39,54	137	30	1	1,1	371,04
Material contaminado / Contaminated material (Tn)	1,66	2,93	0	0	0	0	0	4,58
<b>TOTAL</b>	<b>11,01</b>	<b>155,98</b>	<b>39,54</b>	<b>137</b>	<b>30</b>	<b>1</b>	<b>1,1</b>	<b>375,62</b>



<sup>08</sup>Environment | Circular economy and waste management

2024

**Waste destined for disposal**

Units in tonnes (Tn)	ONNERA GROUP S.COOP	EFFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
<b>Hazardous waste</b>								
<b>Recovery operations</b>								
Incineration (with energy recovery)	0	0	0	0	0	0	0	0
Incineration (without energy recovery)	0	0	0	0	0	0	0	0
Transfer to a landfill	1,82	0	0	29,38	0	0	0	31,2
<b>Non-hazardous waste</b>								
<b>Recovery operations</b>								
Incineration (with energy recovery)	0	0	0	0	0	0	0	0
Incineration (without energy recovery)	0	0	0	0	0	0	0	0
Transfer to a landfill	9,36	138,27	52,34	95,61	27	1	0,03	295,58

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<sup>08</sup>Environment | Circular economy and waste management

2023

**Waste destined for disposal**

Units in tonnes (Tn)	ONNERA GROUP S.COOP	EFFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	PESO TOTAL
<b>Hazardous waste</b>								
<b>Recovery operations</b>								
Incineration (with energy recovery)	0	0	0	0	0	0	0	0
Incineration (without energy recovery)	0	0	0	0	0	0	0	0
Transfer to a landfill	1,66	2,93	0	0	0	0	0	4,58
<b>Non-hazardous waste</b>								
<b>Recovery operations</b>								
Incineration (with energy recovery)	0	0	0	0	0	0	0	0
Incineration (without energy recovery)	0	0	0	0	0	0	0	0
Transfer to a landfill	9,35	153,05	39,54	137	30	1	1,1	338,94

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<sup>08</sup>Environment | Circular economy and waste management

**Total hazardous and non-hazardous waste destined for disposal by each disposal operation included in the previous table**

La actividad de Onnera Group no implica afecciones a la biodiversidad ni impactos en áreas protegidas.

2024

	ONNERA GROUP S.COOP	EFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	TOTAL
<b>Landfill recovery operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	11,18	138,27	52,34	124,99	27	1	0,03	354,81

2023

	FAGOR INDUSTRIAL	EFICOLD	ONNERA LAUNDRY BARCELONA	ONNERA MEXICO	ONNERA POLAND	DANUBE	ONNERA CONTRACT	TOTAL
<b>Landfill recovery operation</b>								
On-site	0	0	0	0	0	0	0	0
Off-site	11,01	155,98	39,54	137	30	1	1,1	375,62



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## 09 Society

### Driving community development

- Involving Fagor People in the Sustainable Development Goals
- Promoting the Sustainable Development of Debagoiena
- To support projects aimed at the sustainable development of Euskal Herria
- Development Cooperation
- Onnera Group and its Commitment to Society and the Community



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We were founded more than 60 years ago to respond to the needs of our community, which is why our roots are deeply embedded in the community we are part of. The challenges faced by society are also our own, and this is why we are actively involved in transforming our territory.



**09 Society**

Onnera Group is one of the 8 cooperatives that belong to the Fagor Group. To maximize the impact of the projects we carry out to improve our environment and society, all the cooperatives in the group contribute 12% of our profits to the Group's Social Fund. From this fund, various larger-scale activities and contributions are coordinated and implemented.

Fagor Group's connection with the community has been a constant since its inception. It is a cooperative group created to drive the socioeconomic development of the Debagoiena region based on solidarity and community self-organization. The new century brings new challenges, and just as companies must transition toward

sustainability, so too must territories. To this end, we promote alliances with other stakeholders to move forward together, cooperating toward the achievement of the Sustainable Development Goals (SDGs). This aligns with SDG 17: Partnerships for the Goals.

**Fagor Group**

Fagor Group's commitment to sustainability goes beyond our cooperatives. We are committed to driving the transition to sustainability in close collaboration with the territories and communities where our cooperatives are located.

**We are a group that drives community development.**

To achieve this, Fagor Group collaborates with other stakeholders in the territory and promotes community self-organization and empowerment so that, together, we can move toward achieving the Sustainable Development Goals.

As established by the Basque Country's cooperative law, cooperatives must allocate 10% of their annual profits to the Social Fund, which supports and promotes various social projects. In our case, we allocate 12% to this fund instead of the legally required 10%, thereby strengthening our commitment to society and its challenges.

As mentioned, through our Social Fund we aim to contribute to the achievement of the Sustainable Development Goals, supporting projects at different levels: the Fagor community, Debagoiena, Euskal Herria, and the world.



**09 Society**

**Destinamos 2,9 M €a iniciativas sociales**

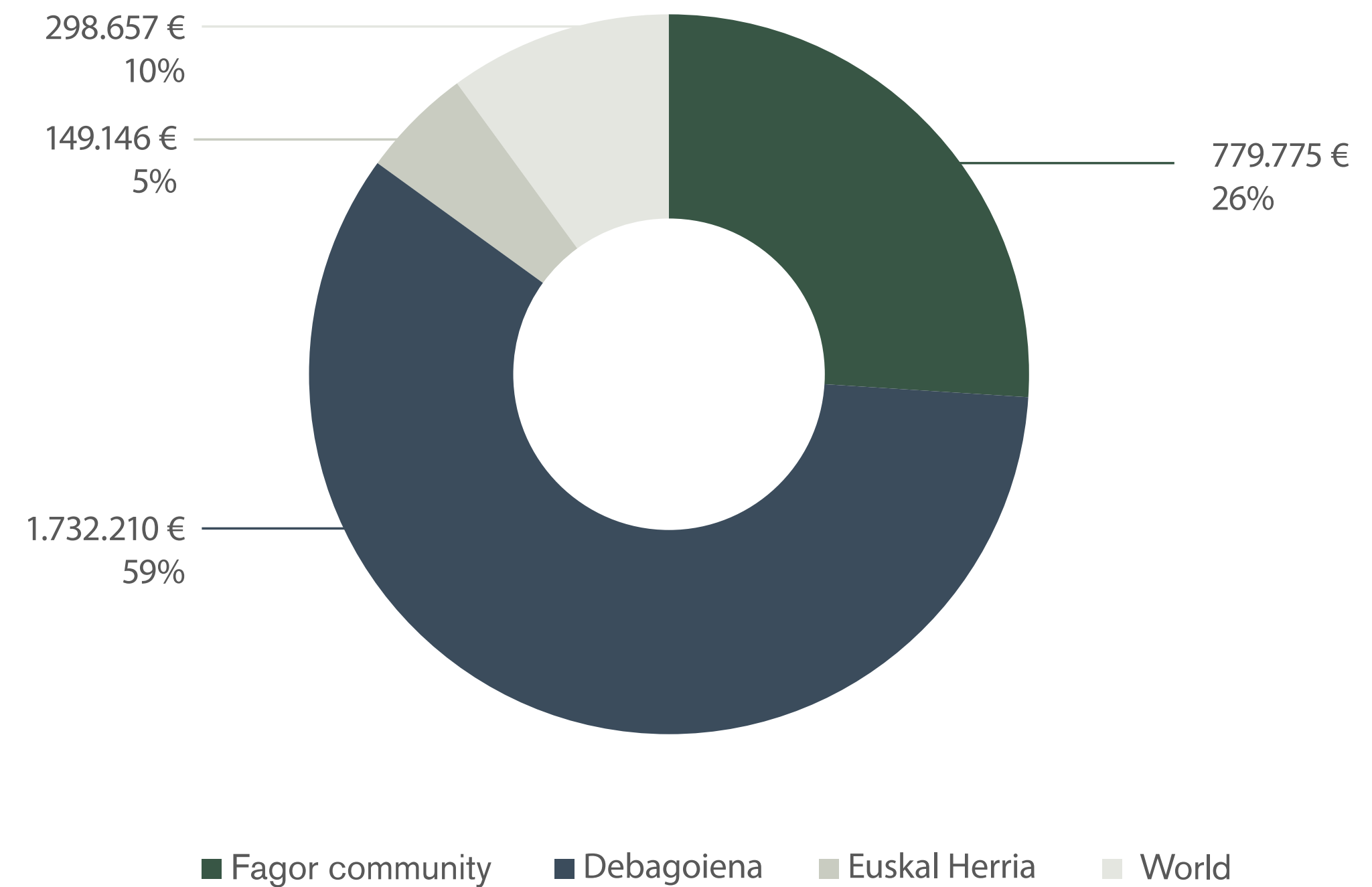
We are a group that drives community development

**Our commitment**

To promote self-organization within society and collaboration among different stakeholders in order to achieve sustainable cities and communities.



# Distribution of Social Fund





**09 Society** | Involving Fagor People in the Sustainable Development Goals

We are working to ensure that the commitment to the Sustainable Development Goals is not only institutional but also shared by the people who make up the Fagor Group. To achieve this, we offer various opportunities to be part of the transformation.

The main initiatives we have promoted in this area are:

**FAGOR EUSKERA**

We have been promoting Basque language plans in our cooperatives for over 20 years so that people can work in Basque.

**716.777 €**

**FAGOR ELKARREKIN**

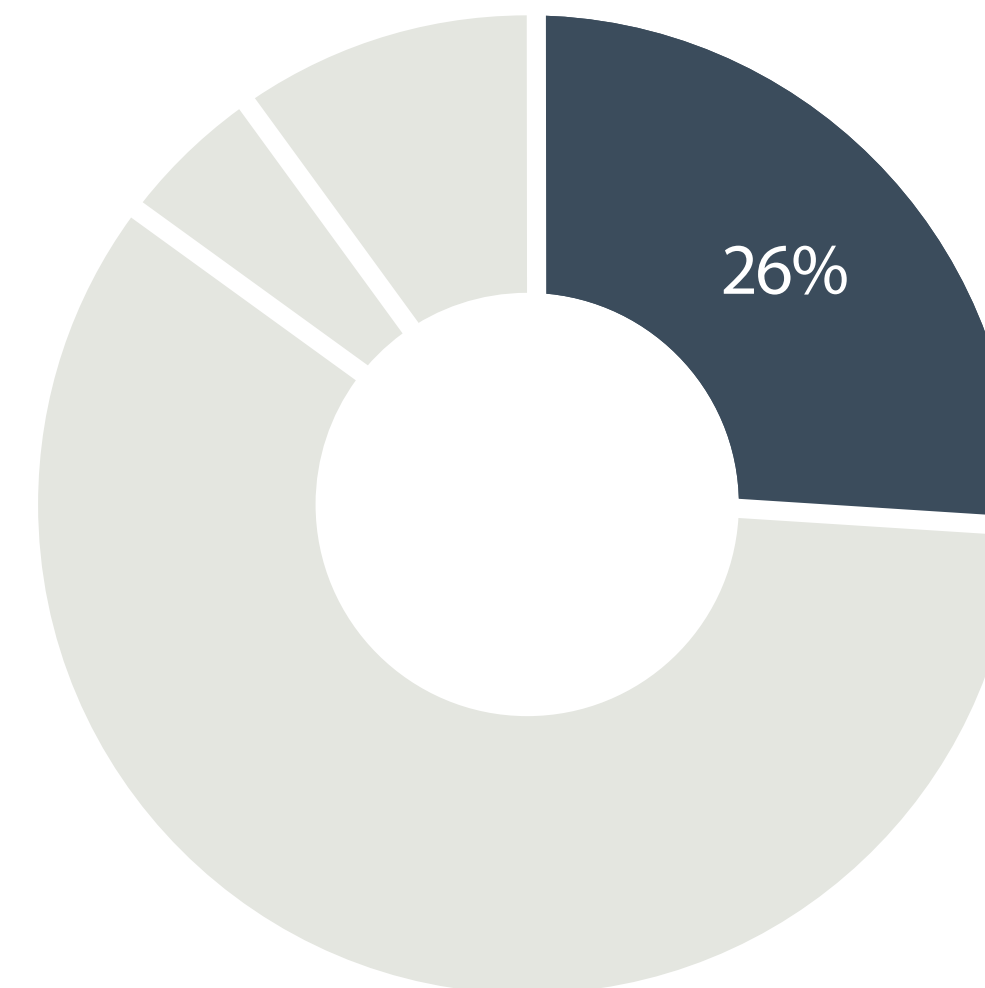
We promote dynamics and initiatives to involve people in the Sustainable Development Goals. These include solidarity campaigns, collaborative activities with social agents, volunteer work, etc.

**30.288 €**

**FAGOR MUGI**

Through our mobility plans, we promote sustainable work-related mobility, encouraging, among other things, the use of bicycles or scooters, public transportation, and carpooling.

**32.710 €**



**Fagor community**  
779.775 €

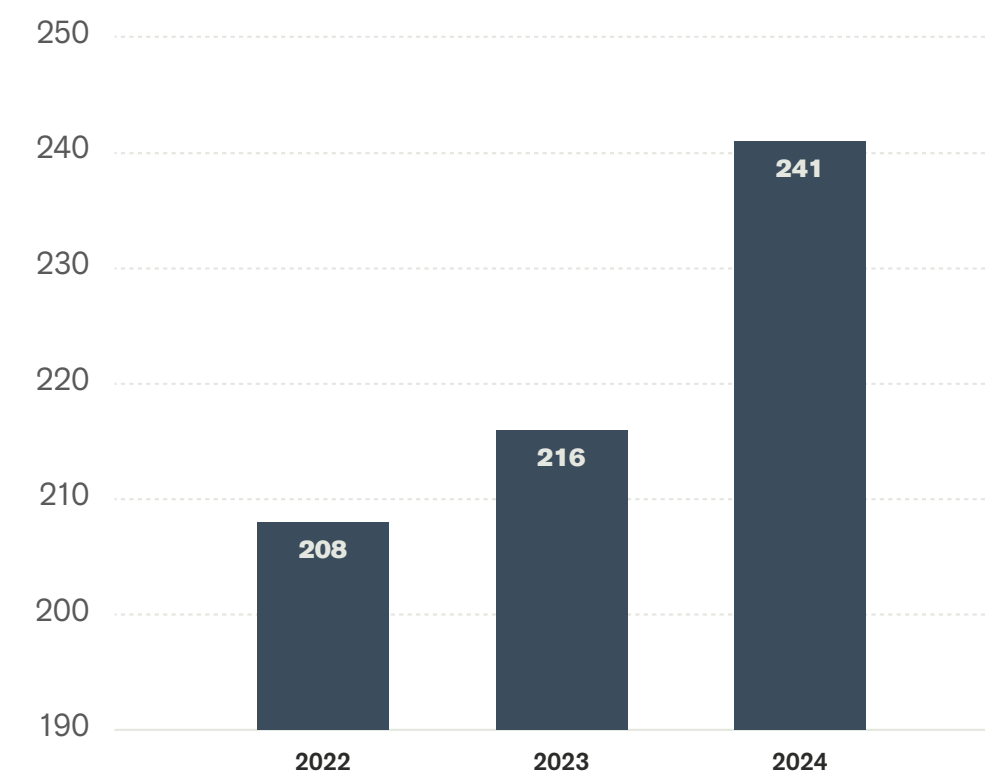


**09**Society | Involving Fagor People in the Sustainable Development Goals

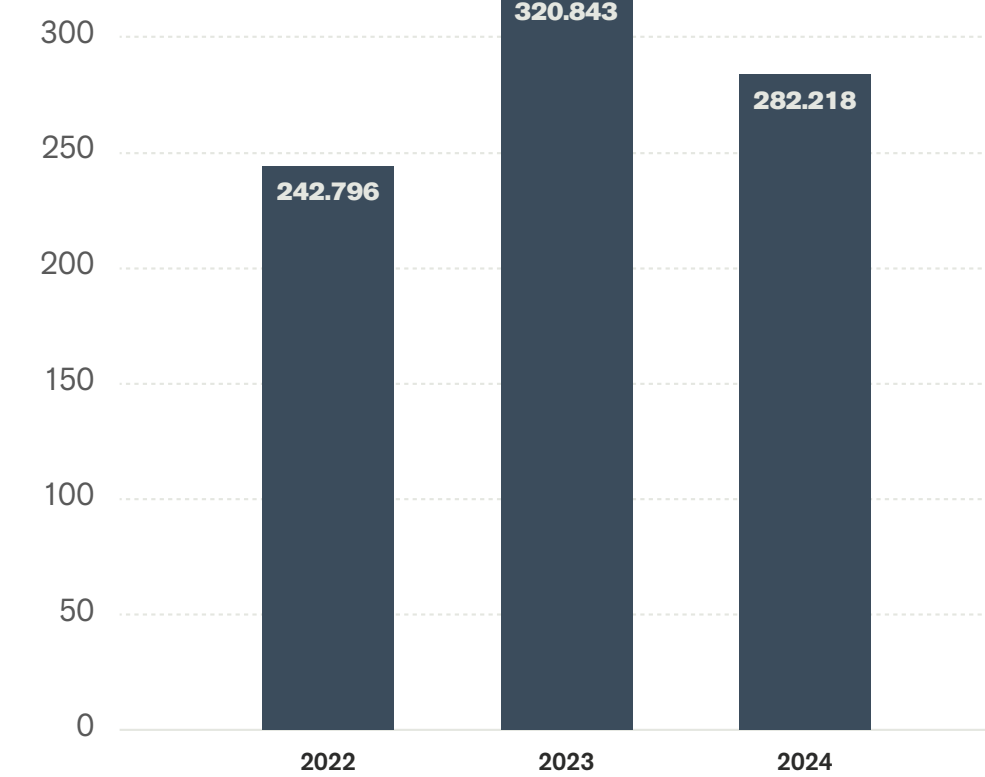
In 2020, we launched the Fagor Mugi initiative to promote sustainable commuting from home to the workplace. Since then, a total of 1,127,526 kilometers have been traveled by Fagor Group's cooperative members and employees using more sustainable modes of transport, preventing the emission of nearly 140 tons of CO<sub>2</sub> (139,567 kg) and resulting in savings of €212,442.

In 2024, we traveled 282,218 kilometers more sustainably among 241 people. The trend shows an increase in the number of users, although for the first time this year, the total number of kilometers has decreased. Consequently, the CO<sub>2</sub> savings have also declined.

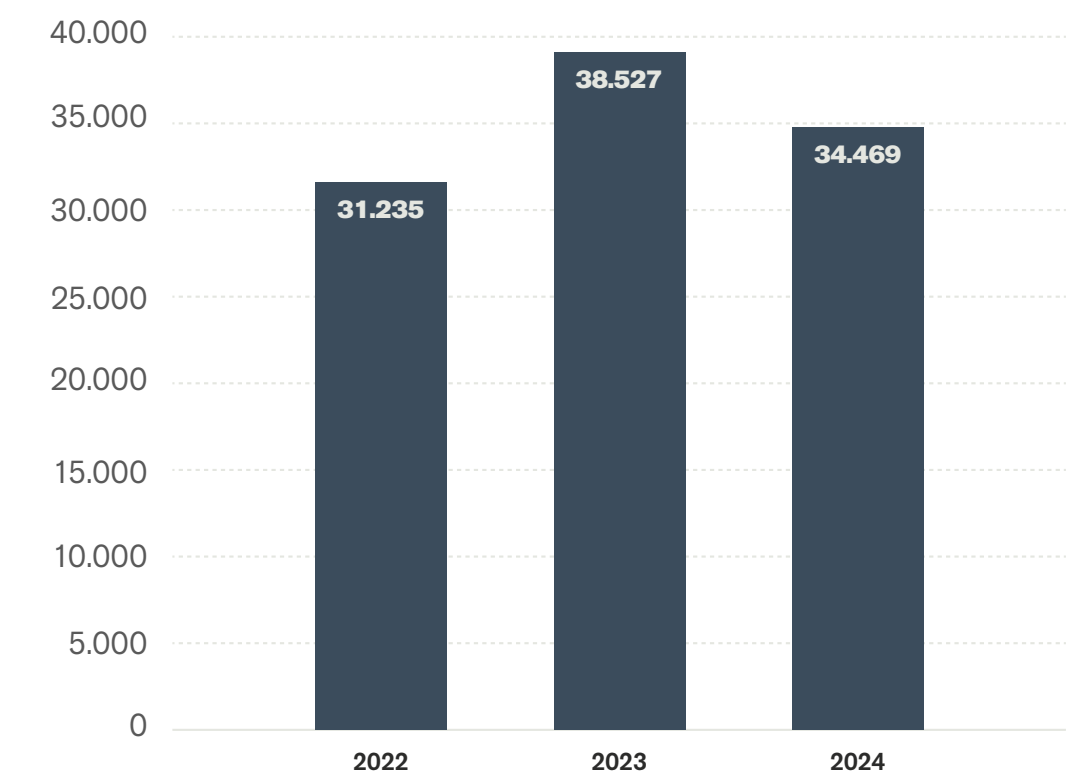
	2022	2023	2024
Number of users	208	216	241
Number of kilometers	242.796	320.843	282.218
CO <sub>2</sub> savings (kg)	31.235	38.527	34.469



Users



Kilometers traveled

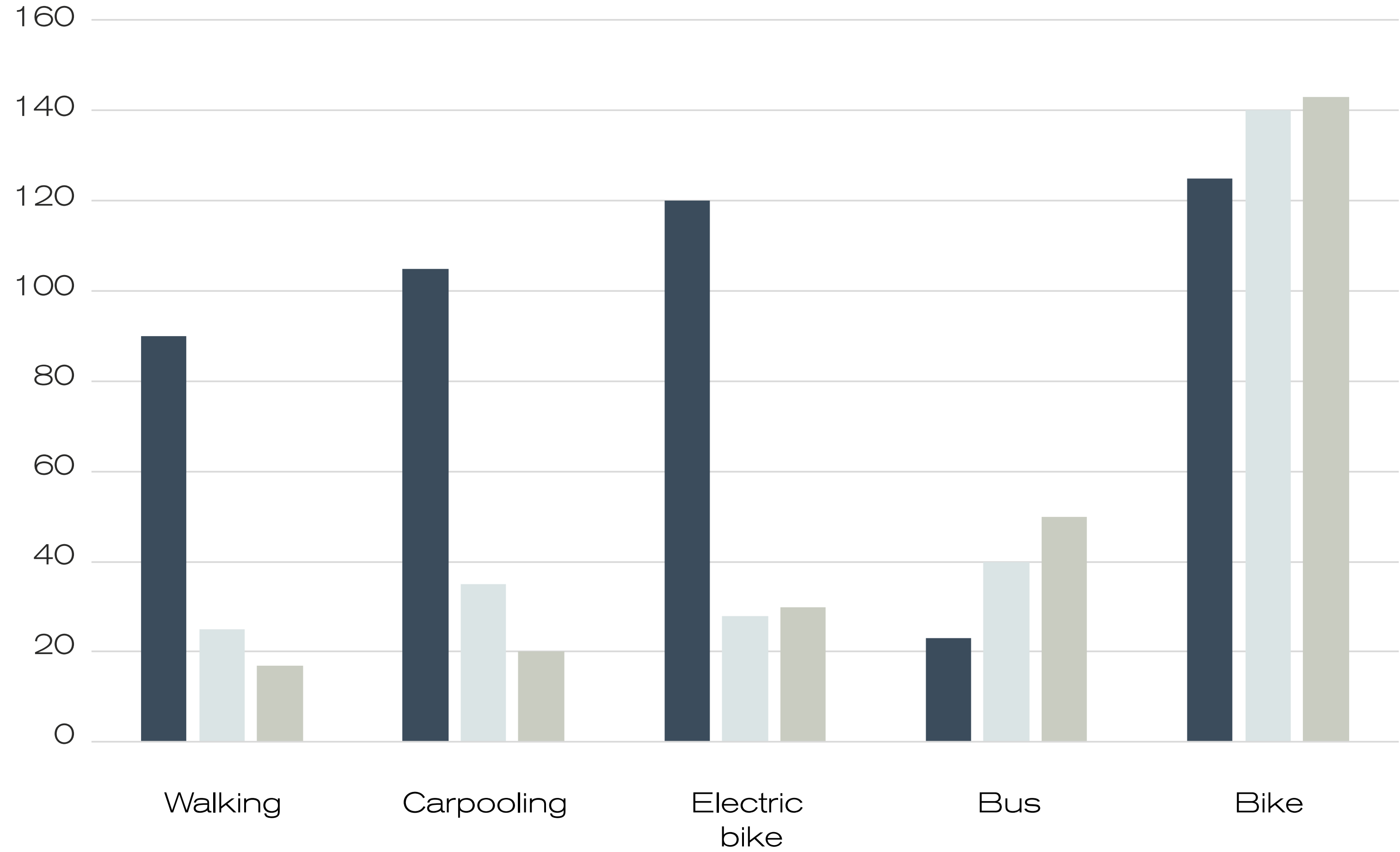


CO<sub>2</sub> savings (Kg)



**09**Society | Involving Fagor People in the Sustainable Development Goals

The number of users and kilometers has increased across all means of transport, except for carpooling.





## 09 **Society** | Involving Fagor People in the Sustainable Development Goals

To reward the efforts of users, we distribute a series of incentives through the Fagor Mugi app.

In 2024, 128 people redeemed a prize with the cycles earned through the app. In total, €7,410 was allocated to prizes. The most exchanged reward was the MUGI transport card top-up for public transport in Gipuzkoa.

This year, to strengthen the Fagor Mugi initiative, thanks to an agreement with the Catalan brand Youin, Fagor members were able to purchase electric bicycles and scooters at a special price.

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In 2024, we allocated €32,710 from the Social Fund to finance the Fagor Mugi program.

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**09 Society** | Involving Fagor People in the Sustainable Development Goals

**Fagor elkarrekin**

To strengthen the Fagor Group community, the Fagor Elkarrekin tool was launched in 2022 and continued through 2024.

This year, we have reviewed the communication channels between Fagor Group and its members, including the Elkarrekin tool, which fulfilled this role. By the end of the year, we decided to discontinue its use and replace it with a newsletter linked to the Fagor Elkarrekin program.

With this change, instead of reaching 906 recipients (as with the tool), we aim to connect with more than 6,000 people.

As a result, fewer initiatives were promoted via Elkarrekin compared to previous years: eight initiatives were published—five on volunteering opportunities and three on social initiatives and projects, with active participation promoted.

Through internal newsletters, five more initiatives were promoted, including:

**Volunteering:** First Lego League, Mundukide, Gipuzkoa Federation of Adapted Sports...

**Fundraising:** Valencia disaster (Red Cross campaign)

**Campaign promotion:** Errigora, Harreman, Mundukide...

**Internal Fagor programs:** Fagor Mugi, Fagor Herrigintza.

In partnership with the Zaporeak association, a food collection drive was carried out at all plants to support refugees on the Greek island of Lesbos.

A total of one ton of food was collected (compared to 1,400 kg in 2023).

Beyond individual contributions from members, Fagor Group made the following financial donations:

**€10,000 to Red Cross for the Valencia disaster**

**€12,000 to EITB Maratoia for cardiovascular disease research**

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**In total, we allocated €30,288 from the Social Fund to initiatives related to the Fagor Elkarrekin program.**

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**09**Society | Involving Fagor People in the Sustainable Development Goals

**Fagor Euskaraz**

Fagor Euskaraz includes the budget allocated to investments in Basque language revitalization plans within Fagor Group cooperatives. In general, this budget is dedicated to initiatives aimed at financing both the Group's and individual cooperatives' Basque language revitalization plans and their specified actions.

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Amount allocated -> €716,777

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**09 Society** | Promoting the Sustainable Development of Debagoiena

Most of our cooperatives' production facilities are located in Debagoiena, which is why Fagor Group maintains a strong commitment to this region.

The initiatives we promote in Debagoiena follow a long-term intervention strategy, to which we allocate the majority of our economic resources.

**Debagoiena 2030**

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

Believing that transitioning Debagoiena towards sustainability requires collaboration among local actors—educational institutions, public entities, companies, and social organizations—Fagor Group launched the Debagoiena 2030 sustainability network in 2018.

This long-term initiative is based on multi-agent collaboration, with the main goal of building sustainable towns and communities.

The core focus areas of Debagoiena 2030 are:

**Industrial transformation toward a circular economy**

**Energy transition**

**Sustainable and smart mobility**

**Local food production**

**Ecosystem and biodiversity conservation and restoration**

**Social cohesion and inclusion through labor market integration**

Throughout 2024, we have also placed special emphasis on advancing the energy transition through the Eraginez Piztu energy transition initiative. In addition to subsidizing projects within the initiative, we have been particularly involved in the development of energy communities. As a result, we have decided to become collaborative partners of emerging energy communities in the region, offering our expertise in cooperative

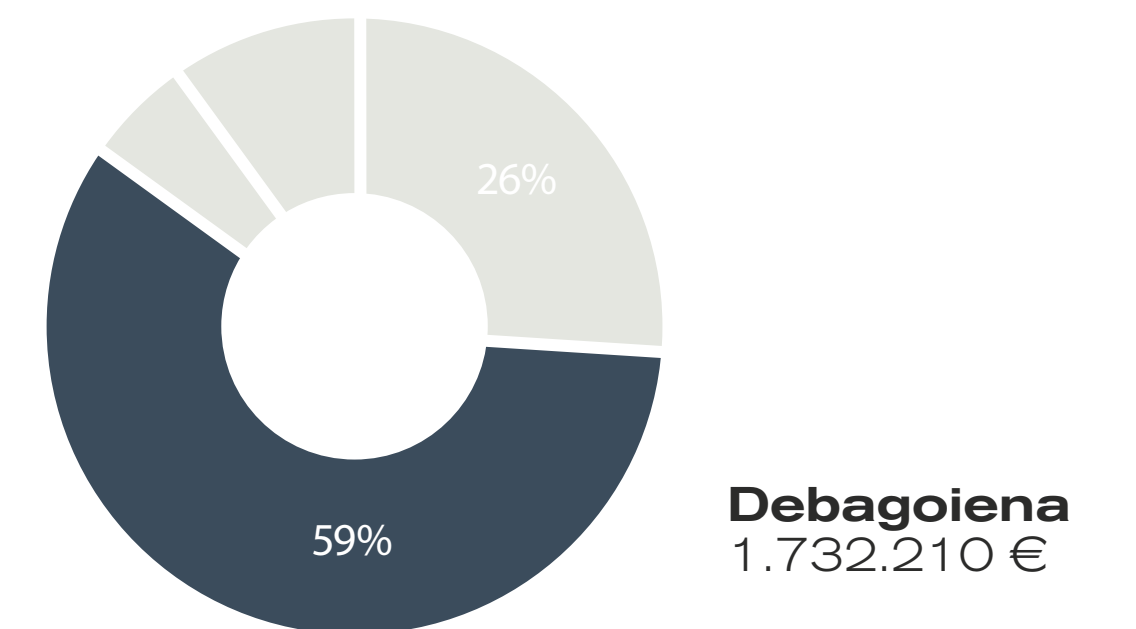
administration and management to support their development.

On the other hand, progress has also been made in the deliberative process to collectively define the path that Debagoiena will take in its energy transition.

In the area of local food production, steps have been taken to create a collective project for local food production, while we have also implemented a transformation project to incorporate local food products into the cafeteria of Fagor Ederlan Bergara.

Finally, in the field of mobility, we have been working on a project to develop a comprehensive intervention in the Arima Zubi area of Arrasate: Arima Bizi. Together with the involvement of various stakeholders, we have worked towards finding solutions to the mobility issues affecting this urban area. We hope that what we learn from this project can be applied to other contexts as well as public policy.

**In total, in 2024, we allocated €746,642 to the Debagoiena 2030 initiative.**





**09 Society** | Promoting the Sustainable Development of Debagoiena

**Gizabidea Foundation**

Through the Gizabidea Foundation, we have collaborated for over 40 years with cooperative educational agents in the region, helping fund the infrastructure necessary to provide quality education in the area. Over these years, the Gizabidea Foundation has especially supported the development of Mondragon Unibertsitatea, recognizing it as a strategic agent for the region's development and its industrial network.

In 2022, we signed several agreements with MGEP, HUHEZI, and Arizmendi Ikastola, outlining the projects to be funded over a ten-year period.

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**In 2024, we allocated €746,642 to the Gizabidea Foundation.**

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**Promotion of Local Associations**

A portion of the COFIP fund is allocated to supporting local associations in the municipalities where Fagor Group cooperatives are located.

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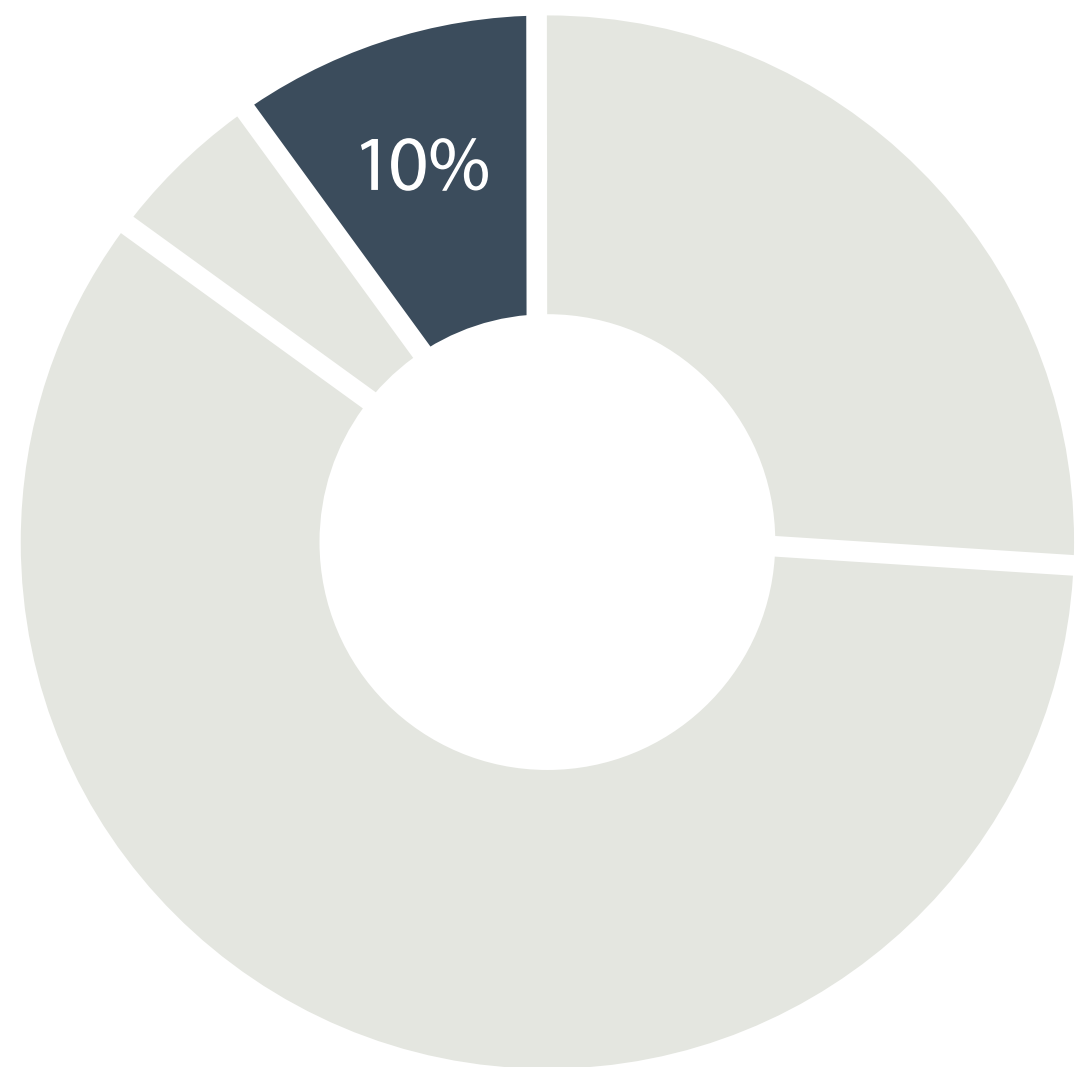
**Specifically, in 2024, we allocated €238,926 to the promotion of local associations.**

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**09 Society** | To support projects aimed at the sustainable development of Euskal Herria

Euskal Herria is the next natural scale for the Fagor Group. In this case, our capacity to influence is more limited than at the regional level, so our intervention is more restricted.



**Basque Country**  
149.146 €

**Fagor Herrigintza**

Fagor Herrigintza is a collaborative program to support projects aimed at providing original and innovative responses to the Sustainable Development Goals (SDGs). It serves as a platform to support and collaborate with initiatives emerging from Basque society. Managed through a public call, a total of three grants were awarded.

This year, 2024, marked the third edition of the Fagor Herrigintza collaboration program.

We received 38 proposals through the Fagor Group website. After analyzing their compatibility with the program guidelines and assessing them based on the criteria outlined in the call, nine projects (three per grant category) were selected by the Social Transformation Committee for the voting phase. Finally, the cooperative members voted to choose the projects to be supported through the program. A total of 337 people participated in the voting process.

The three selected projects in 2024 were:

**Photovoltaic panels for a vocational training center in Ghana, promoted by Hiruatx, Hirugarren mundu Elkartea: €60,000 grant.**

**Living roof with solar panels, vegetable garden, and inclusion of elderly people, promoted by Txintxirri Ikastola: €40,000 grant.**

**“Bullyngari galga” audiovisual project, by the Ihitten association: €20,000 grant.**

In addition to these grants provided through Fagor Herrigintza, we have also committed to exploring other avenues of collaboration with the agents who submitted proposals to the program.



**09 Society** | To support projects aimed at the sustainable development of Euskal Herria

### Other Projects at the Basque Country Level

In addition to the projects funded under the Fagor Herrigintza program, other associations also received our support in 2024.

We allocated a total of €29,146 to other projects across the Basque Country.

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In total, we have allocated €29,146 to other projects at the Euskal Herria level.

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**09** Society | Development Cooperation

**Mundukide Foundation**

To address the universal vocation of cooperativism and help developing countries foster endogenous community development, more than ten years ago we co-founded the Mundukide Foundation together with other Mondragon cooperatives and various local NGOs.

Mundukide works mainly in Mozambique and Brazil, and for years has promoted community-led development consistent with the cooperative philosophy.

We are part of the foundation's board and actively participate in its strategic efforts. In addition to funding its activities, cooperative members have the opportunity to volunteer in countries where Mundukide operates.

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In 2024, we allocated €288,657 to the Mundukide Foundation.

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**Garabide**

Garabide is an organization that supports the recovery of minority languages by sharing the Basque experience of language revitalization and learning from the experiences of other countries. It works with these communities to enrich their socio-economic development through language revitalization.

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In 2024, we allocated €10,000 to the Garabide association.

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**09**Society | Development Cooperation

Onnera Group S.Coop contributed a total of €1,525,000 to the Fagor Group's COFIP fund, equivalent to 12% of its 2023 profits.

After deducting a 2% extraordinary contribution and 2% payment to the FEPI (resulting in €1,016,667), Fagor Group manages 92% of each cooperative's contribution, while the remaining 8% (€81,333) is managed by the cooperative itself.

COOPERATIVE	TOTAL AVAILABLE	EDUCATION PROMOTION 25% 746.291 €	SOCIAL AND COOPERATIVE PROMOTION (60-65) 65% 1.940.358 €				COMMUNITY DISTRIBUTION (10-15) 10% 298.517 €	
		Cooperative Education 25%	Social Innovation Platform 25%	Basque Language Normalization (20-25) 24%	MUNDUKIDE (10-12) %10	Intercooperation / Cooperative Promotion (3-7) 6%	Social Transformation Projects in Cooperatives (2-7) 2%	Cooperatives 8%
F.Industrial	1.016.667 €	254.167 €	254.167 €	244.000 €	101.667 €	61.000 €	20.333 €	81.333 €



**09**Society | Onnera Group and its Commitment to Society and the Community

As an individual organization, Onnera Group S.Coop allocated €81,333 in 2024 (8% of its total COFIP contribution) to support projects in various fields.

Below is the distribution of the contributions by area:

Contribution Area	%
Social Needs	15,66%
Basque Language (Euskara)	0,50%
Education	22,10%
Festivals and Events	2,35%
Sports	40,89%
Culture	15,20%
Personal Interest Training	3,29%
<b>TOTAL</b>	<b>100,00%</b>

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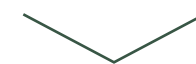
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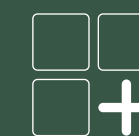


## 09 Society | Onnera Group and its Commitment to Society and the Community

The specific projects have been the following:

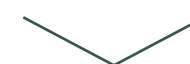
Project	Applicant	Area	Coverage	Amount (€)
Training for personal interest	Fagor Industrial S.Coop	Training for personal interest	Oñati	3.789
Cooperativism training (ADITU)	KKRR (Worker Cooperative)	Education	Oñati	4.690
General equality training (Emun)	Equality Committee	Education	Oñati	540
Training on sexual harassment (Sortzen)	Equality Committee	Education	Oñati	751
Retirees' lunch	KKRR (Worker Cooperative)	Social needs	Oñati	4.021,91
Argia	KKRR (Worker Cooperative)	Basque language	Gipuzkoa	156
50th Anniversary event (book, video)	Fagor Industrial S.Coop	Education	Oñati	17.959
School sports in Oñati	KKRR (Worker Cooperative)	Sports	Oñati	3.000
"Dorletako ama" cycling school	Josu Errasti	Sports	Debagoiena	500,00
Eperlanda cultural association: Burdin Hesi mountain race	Alasne Urkiaga	Social needs	Euskal Herria	700,00
Aloñamendi swimming section	Eduarne Aguiriano	Sports	Oñati	500,00
Cataract interventions in Guinea-Bissau	Mirari Malbadi	Social needs	Atzerrian	500,00
Agurain cycling club	Iban Txillida	Sports	Euskal Herria	500,00
Aloña climb (Finish line arch, barriers, streaming)	Imanol San Miguel	Sports	Oñati	24.764,22
Arantzazu documentary	Jone Urzelai	Culture	Oñati	4.500,00
Korrika	Basque Language Committee	Basque language	Oñati	425,00
Torreauzo cross race (25 years)	Ainara Díaz de Guereñu	Sports	Oñati	2.000,00





## 09 Society | Onnera Group and its Commitment to Society and the Community

Proyecto	Solicitante	Ámbito	Cobertura	Importe asignado
Aloña Mendi cycling	Amaia Gaztañaga	Sports	Oñati	1.200,00
Kantokrit criterium	Iñigo Idigoras	Sports	Oñati	1.000,00
Oñati choir	Jose Ignacio Markuleta	Culture	Oñati	1.500,00
Elkarrekin Bila	Alasne Guridi	Social needs	Oñati	3.000,00
Bolajokua San Miguel festivals		Sports	Oñati	700,00
Gureak	Patxi Azpiazu	Social needs	Gipuzkoa	3.000,00
Madalena festivals	Urtzi Zuazubiskar	Festivals	Oñati	1.000,00
DebaTEA association (autism)	Hiart Arrue	Social needs	Debagoiena	500,00
Anaiz Cheese Brotherhood	Anaiz Markiegi	Culture	Gipuzkoa	500,00
Aloña Mendi senior men's handball	Patxi Azpiazu	Sports	Oñati	3.500,00
Aloña Mendi youth handball, 3 teams	Imanol Lukas /Jone Urzelai	Sports	Oñati	1.200,00
Red Cross	Patxi Azpiazu	Social needs	Debagoiena	3.000,00
Ointxe (Arrasate basketball team)	Patxi Azpiazu	Sports	Debagoiena	5.000,00
Renovation of the roof of San Miguel church in Oñati	Carlos Agirrebengoa	Culture	Oñati	10.000,00
Aloña Mendi indoor soccer	Amaia Rekarte	Sports	Oñati	1.200,00
Olaku festivals	Asier Urzelai	Festivals	Oñati	700,00
Sanpedrotarra rowing club	Jokin Algaba	Sports	Gipuzkoa	500,00





**09 Society** | Onnera Group and its Commitment to Society and the Community

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Proyecto	Solicitante	Ámbito	Cobertura	Importe asignado
Lagun Onak football club	Unai González	Sports	Guipúzcoa	500,00
Mondragon City Challenge	Patxi Azpiazu	Education	Debagoiena	1.500,00
Aloña's 75th anniversary	Imanol San Miguel	Sports	Oñati	1.000,00
Oñati shepherd dog championship	Maidier	Culture	Oñati	1.000,00
Herri Eguna (Town Day) 2024 Oñati	Imanol San Miguel	Festivals	Oñati	1.000,00
Mundukide race	Patxi Azpiazu	Social needs	Debagoiena	1.000,00
Aspace		Social needs	Guipúzcoa	1.000,00
Arrasate Rugby	Konsuelo Saizar	Social needs	Debagoiena	500,00
Movember	Zigor Azpe	Social needs	Debagoiena	800,00



**10 Tax information**

\*Results before reconversion

In the table above, the columns under “Income Taxes” for 2024 and 2023 include taxes accrued in 2023 and 2022, respectively. This is because the differences between accrued taxes and actual payments were not significant in either year.

Onnera Group's commitment to the regions in which it operates is also demonstrated through responsible management. Among other aspects, this responsible management includes compliance with its corresponding financial and tax obligations.

Below is the **tax information table for the countries where Onnera Group operates**, including both sales and manufacturing subsidiaries:

	Profit Contributed to the Consolidated (thousands of €)		Income Taxes (thousands of €)		Public Subsidies Received (thousands of €)	
	2024	2023	2024	2023	2024	2023
<b>Spain</b>	23.564	19.260	1.874	797	488	665
<b>France</b>	1.606	2.033	524	252		23
<b>México</b>	299	1.627	1.124	3.060		
<b>Poland</b>	2.128	2.088	395	338		
<b>Other Countries</b>	-1.311	-1.082	119	583		
<b>TOTAL</b>	<b>26.286</b>	<b>23.927</b>	<b>4.036</b>	<b>5.030</b>	<b>488</b>	<b>688</b>



**11 About this report**

This Report presents the Non-Financial Information Statement of Onnera Group S.Coop and its subsidiaries (hereinafter, Onnera Group), in accordance with the requirements set out in Law 11/2018 of December 28, which amends the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010 of July 2, and Law 22/2015 of July 20 on Auditing, concerning non-financial and diversity information. This is the fourth Sustainability Report – NFI Statement prepared for Onnera Group.

Although the Non-Financial Information Statement is presented as a separate document, its contents form an integral part of the Consolidated Management Report. The Report contains the necessary information to understand Onnera Group’s development, performance, and position,

as well as the impact of its activity in environmental, social, and governance matters, for the period from January 1 to December 31, 2024. It has been prepared in accordance with the GRI Standards methodology, under the Core option, and reflects Onnera Group’s firm commitment to its stakeholders and to sustainability. The aim is to ensure that the Group’s economic activity is aligned with the core principles that enable long-term social and environmental sustainability, while contributing to the United Nations Sustainable Development Goals (SDGs).

This Report serves not only as a clear exercise in transparency and accountability, but also as a tool for enhancing internal management and the Group’s strategy, by identifying new opportunities for improvement that may be implemented in the short and medium term.

The preparation of this Report involved the direct participation of Onnera Group’s Management and heads of key departments, as well as the President and the Governing Council, representing the cooperative members.

All data and information refer to the parent company and all subsidiaries included in the Consolidated Financial Statements (see details in Annex 1).



# 12 Content index

- Index of contents required by Law 11/2018 and GRI indicators
- Supplementary information on tables related to personnel matters

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<sup>12</sup>**Content index** | Index of contents required by Law 11/2018 and GRI indicators

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

### General areas

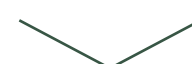
Area	Reporting Framework	Reference (page)	Comments / Reason for omission
Business Model	GRI 2-1 Organizational details GRI 2-2 Entities included in the sustainability report GRI 2-6 Activities, value chain and other business relationships GRI 2-9 Governance structure and composition GRI 2-23 Commitments and policies	6-10	
Materiality	GRI 3-1 Process to determine material topics GRI 3-2 List of material topics GRI 3-3 Management of material topics	17-18	
Policies and outcomes	GRI 2-23 Commitments and policies GRI 2-24 Embedding commitments and policies	58-71	
Main risks and impacts identified	GRI 3-3 Management of material topics	13-14	



<sup>12</sup>Content index | Index of contents required by Law 11/2018 and GRI indicators

**Environmental matters**

Area		Reporting Framework	Reference (page)	Comments / Reason for omission
Environmental management	Current and foreseeable effects of the company's activities	GRI 3-3 Management of material topics Internal criteria / GRI 201-2 Financial implications and other risks and opportunities due to climate change GRI 2-23 Commitments and policies Law 26/2007 on Environmental Responsibility (if applicable)	58-72	
	Environmental assessment or certification procedures			
	Resources allocated to environmental risk prevention			
	Application of the precautionary principle			
	Amount of provisions and guarantees for environmental risks			
Pollution	Measures to prevent, reduce or remediate emissions (including noise and light pollution)	GRI 3-3 Management of material topics	62-66	
Circular economy and waste prevention/management	Measures for prevention, recycling, reuse, other recovery and disposal methods	GRI 3-3 Management of material topics GRI 306-3 (2020) Waste generated	72-73	
	Actions to reduce food waste	GRI 3-3 Management of material topics	-	Given the nature of the activity carried out, no actions are taken to combat food waste.
Sustainable use of resources	Water consumption and supply in accordance with local limitations	GRI 3-3 Management of material topics GRI 303-3 Water withdrawal	65-68	
	Raw materials consumption	GRI 3-3 Management of material topics GRI 301-1 Materials used by weight or volume		
	Direct and indirect energy consumption	GRI 302-1 Energy consumption within the organization		
	Measures to improve energy efficiency	GRI 3-3 Management of material topics		
	Use of renewable energy	GRI 302-1 Energy consumption within the organization		





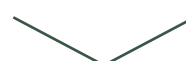
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**Environmental matters**

Area		Reporting Framework	Reference (page)	Comments / Reason for omission
Climate change	Key elements of greenhouse gas emissions	GRI 305-1 Direct GHG emissions (scope 1) GRI 305-2 Indirect GHG emissions from energy (scope 2) If applicable: GRI 305-3 Other indirect GHG emissions (scope 3)	61-64	
	Measures adopted to adapt to climate change consequences	GRI 3-3 Management of material topics		
	Voluntary reduction targets	GRI 3-3 Management of material topics		
Biodiversity protection	Measures to preserve or restore biodiversity	GRI 3-3 Management of material topics	60-73	
	Impacts caused by activities/operations in protected areas			

**Social and personnel-related issues**

Area		Reporting Framework	Reference (page)	Comments / Reason for omission
Employment	Total number and breakdown of employees by gender, age, country, and professional category	GRI 2-7 Employees GRI 405-1 Diversity of governance bodies and employees	102	
	Total number and breakdown of employment contract types		38	
	Annual average of permanent, temporary, and part-time contracts by gender, age, and professional category	GRI 2-7 Employees	39	
	Number of dismissals by gender, age, and professional category	GRI 401-1 New employee hires and employee turnover	107	
	Gender pay gap	Internal framework: The calculation was made using the following formula: (Average salary of women – Average salary of men) / Average salary of men	108	

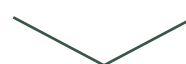




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**Social and employee-related matters**

Area	Indicators	Reporting Framework	Reference (page)	Comments / Reason for omission
Employment	Average remuneration by gender, age and professional category	Internal framework: Average remuneration (includes total annual compensation, fixed salary, and all variable remuneration — per diems, severance payments, contributions to savings or pension plans, etc. — received during the year).	38-39-105	
	Average remuneration of board members by gender		106	
	Average remuneration of executives by gender		49	
	Implementation of right to disconnect policies		52	
	Employees with disabilities	GRI 405-1 Diversity in governance bodies and employees	52	
Work Organization	Organization of working time	GRI 3-3 Management of material topics	107	
	Number of absenteeism hours	Internal framework: Absenteeism rate	107	
	Measures aimed at facilitating work-life balance and promoting shared responsibility between both parents	GRI 3-3 Management of material topics	51	
Health and Safety	Workplace health and safety conditions	GRI 403-1 Occupational Health and Safety Management System	52-55	
	Number of work-related accidents and occupational diseases by sex, frequency and severity rate by sex	GRI 403-9 Work-related injuries Frequency rate = Number of lost-time accidents × 1,000,000 / hours worked (excluding commuting accidents) Severity rate = Number of lost days × 1,000,000 / hours worked (excluding commuting accidents)	107	





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**Social and employee-related matters**

Area	Indicators	Reporting Framework	Reference (page)	Comments / Reason for omission
Labor Relations	Organization of social dialogue	GRI 3-3 Management of Material Topics	25-113-48	
	Percentage of employees covered by collective bargaining agreements by country	GRI 2-30 Collective Bargaining Agreements		
	Balance of collective agreements, particularly in the field of health and safety at work	GRI 3-3 Management of Material Topics		
	Mechanisms and procedures the company has to promote employee involvement in management, in terms of information, consultation, and participation	GRI 2-29 Stakeholder Engagement Approach	50	
Training	Policies implemented in the field of training	GRI 404-2 Programs to Improve Employee Skills and Transition Assistance	50	
	Total training hours by professional categories	Internal framework		
Universal Accessibility		GRI 3-3 Management of Material Topics	49	
Equality	Measures adopted to promote equal treatment and opportunities between men and women	GRI 3-3 Management of Material Topics	48-49	
	Equality plans and measures adopted to promote employment, sexual harassment protocols, and gender-based harassment	GRI 3-3 Management of Material Topics GRI 2-23 Commitments and Policies		
	Integration and universal accessibility of people with disabilities	GRI 3-3 Management of Material Topics		
	Policy against all types of discrimination and, if applicable, diversity management	GRI 3-3 Management of material topics GRI 2-23 Commitments and policies		

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**Information on respect for human rights**

Area	Reporting Framework	Reference (page)	Comments / Reason for omission
Application of due diligence procedures regarding human rights	GRI 2-26 Mechanisms for seeking advice and raising concerns GRI 3-3 Management of material topics	27	
Prevention of risks of human rights violations and, where applicable, measures to mitigate, manage, and remedy possible abuses	GRI 3-3 Management of material topics GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns	27	
Complaints about cases of human rights violations	Internal framework: quantitative information on number of complaints	27	
Promotion and compliance with fundamental ILO conventions related to respect for freedom of association and collective bargaining, elimination of discrimination in employment and occupation, elimination of forced or compulsory labor, and effective abolition of child labor	GRI 3-3 Management of material topics GRI 2-23 Commitments and policies	27	

**Information on anti-corruption and bribery**

Area	Reporting Framework	Reference (page)	Comments / Reason for omission
Measures adopted to prevent corruption and bribery	GRI 2-25 Processes to remediate negative impacts GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns	26-27	
Measures to combat money laundering	GRI 2-25 Processes to remediate negative impacts GRI 2-23 Commitments and policies GRI 2-26 Mechanisms for seeking advice and raising concerns	26-27	
Contributions to foundations and non-profit entities	GRI 201-1 Direct economic value generated and distributed	79-84	



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**Information on society**

Area		Reporting Framework	Reference (page)	Comments / Reason for omission
Company commitments to sustainable development	Impact of company activity on employment and local development	GRI 3-3 Management of material topics	79-84	
	Impact of company activity on local populations and territory	GRI 3-3 Management of material topics	79-84	
	Relationships maintained with local community actors and modes of dialogue with them	GRI 3-3 Management of material topics	15-16	
	Association or sponsorship actions	GRI 3-3 Management of material topics GRI 2-28 Membership in associations Internal framework: description of association or sponsorship actions	-	Onnera Group is not a member of any association.
Subcontracting and suppliers	Inclusion in purchasing policy of social, gender equality, and environmental issues	GRI 3-3 Management of material topics GRI 2-6 Activities, value chain and other business relationships	33	
	Consideration of social and environmental responsibility in relations with suppliers and subcontractors	GRI 2-24 Integration of commitments and policies		
	Monitoring and audits systems and their results			
Consumers	Measures for consumer health and safety	GRI 3-3 Management of material topics	27-28	
	Complaints systems	GRI 2-16 Communication of critical concerns		
	Complaints received and their resolution	GRI 2-25 Processes to remediate negative impacts		
Fiscal information	Profits obtained country by country	GRI 207-4 Country-by-country reporting	86	
	Taxes on profits paid	GRI 207-4 Country-by-country reporting		
	Public subsidies received	GRI 201-4 Financial assistance received from the government		

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**12** Content index | Supplementary information on tables related to personnel matters

Employment

**Total number and distribution of employees** by gender, age, country, and professional classification GRI 2-7  
Information on 3.1 Employees and other workers

Number of FTE employees by country	Men	Women	Total 2024
Spain	1.147	317	1.464
France	43	14	57
Italy	2	2	4
México	252	138	390
Poland	163	49	211
USA	14	9	23
Others (UK, Turkey, China, Czech Republic, Portugal, Colombia, Jamaica, Dominican Republic)	32	19	51
<b>TOTAL</b>	<b>1.653</b>	<b>548</b>	<b>2.201</b>

External verification

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



**12** **Content index** | Supplementary information on tables related to personnel matters

**A1 | Group companies**

The entities that make up the financial consolidation of Onnera Group are 19. Some of them are commercial subsidiaries only, while others are also manufacturing plants.

→ **Manufacturing plants in Spain:**  
Onnera Group S.Coop: parent plant located in Oñati, Guipuzcoa.

Efficold: located in Lucena, Córdoba.

Onnera Laundry Barcelona: located in Sant Julià de Vilatorça.

Onnera Contract: located in Almudevar (Huesca).

→ **Manufacturing plant in France:**  
Danube International: located in Lamotte-Beuvron. Lamotte-Beuvron

→ **Manufacturing plant in Poland:**  
Onnera Poland: located in Palmiry, near Warsaw.

→ **Manufacturing plant in Mexico:**  
Onnera Mexico: located in San Luis de Potosí.

→ **Commercial subsidiaries worldwide:**  
Fagor Collectivites in France

Onnera USA in Miami.

Fagor Profesional Mexico.

Fagor Gastro Cz in Czech Republic.

Fagor Professional Shanghai.

Dominican Republic.

Fagor Endüstriyel in Turkey.

Onnera Colombia.

Fagor Jamaica.

Fagor Portugal.

Fagor UK.

Fagor Professionale in Italy.



**12** **Content index** | Supplementary information on tables related to personnel matters

**A2** | **Contact details**

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