

2023

SUSTAINABILITY REPORT





AIDA RODRIGUEZ CHIEF EXECUTIVE OFFICER



The main challenge facing the cosmetics industry is market volatility. The rise of social media, for example, is causing major changes in people's consumption habits, making them no longer loyal to a brand. In addition, brands must also adapt to consumers who demand more speed and personalisation in their purchases, so they are constantly searching for ways to reduce delivery times. Hence, suppliers are needed on each continent to thus supply the product to the region where it is destined.

Despite this situation we are facing, we have managed to make progress in our industrial project. This is always in accordance with the two core values that define Virospack: the commitment to our people, who are ultimately responsible for the company's leadership position and, above all, sustainability.

Even if sustainability may seem to be a fashionable concept in recent years, it is something that we have been very aware of throughout our history. Not only by making products that are intrinsically the most sustainable (choice of materials, carbon footprint, etc.) but by making them sustainable throughout their useful life as well as after it.

This is something we have always believed must go hand in hand with quality. In this way, processes such as metallisation are carried out with low emissions of VOCs (Volatile Organic Compounds) by having our own incinerator that allows us to burn the VOCs that are still left in the paints. We are always investing in research and development to ensure that the chemical compositions of our products, and of the paints we use, contain as little solvent possible and thus reduce our emissions.

I'd like to mention that one aspect we're trying to drive internally is to increase our inclusiveness, particularly by hiring people with functional diversity.

MARIA ROIG SUSTAINABILITY DIRECTOR



During this year we have continued working to achieve our goals in sustainability, as this is at the core of who we are as a company and team.

We are proud to share our progress in sustainability and all those projects that we develop in line with the 17 sustainable development goals.



01

DESCRIPTION OF
THE ORGANISATION



1.1 MORE THAN 60 YEARS OF EXPERIENCE

Founded in Barcelona (Spain) in 1956, Virospack S.L.U. is a family company that traded originally under the name Vicente Rodríguez Seguí, engaged in the production of rubber caps for pharmaceutical products such as penicillin. Twenty years later, the company expanded its product range with the manufacture of teats and rubber massagers, stoppers and droppers, giving rise to what was later called Industrias Viros S.L.

In the mid-eighties, coinciding with the entry of multinational pharmaceutical packaging companies into the national market, production began to be exported with the company Virospack Export S.L. This change caused a growth in the structure and a major investment. It was then that the company continued to innovate and expanded its activity by starting to decorate its products with screen printing and painting processes, which led it to specialise in the sector of high quality cosmetic packaging, focusing on the design, development and manufacture of droppers – value and missions that it still retains today.

The company's activities expanded again in 2003 with the creation of Viros Vidre S.L., which allowed the addition of tubular glass flasks and pipettes to its already extensive catalogue.

In 2010 the three companies merged: Industrias Viros S.L, Virospack Export S.L and Viros Vidre, with the birth of the company as it is known today: Virospack S.L.U. Since then, the company has continued to advance and bank on the future with an ambitious expansion plan that has allowed the expansion of its facilities and the improvement of its processes and products.

In November 2023, Virospack S.L.U. also became 100% part of Luxury Cosmetic Solutions S.L., with a 51% stake held indirectly by Investindustrial, one of the largest independent investment groups in Europe. This transaction will create new opportunities for expansion.

Virospack's main commitment is to provide the best service to customers. That is why the company is committed to working within an Integrated Management System ISO 14001, ISO 9001, ISO 45001 and EMAS that ensure a high level of quality respecting the environment, betting on sustainable development and respecting the safety and health of workers.

1.2 MISSION, VISION AND VALUES

IN-HOUSE DEVELOPMENT AND MANUFACTURING, with the aim of controlling the entire production chain and in this way ensuring the final quality of our products, Virospack produces and controls all the components, processes and decoration techniques in its facilities.

COMMITTED TO INNOVATION AND SUSTAINABILITY, and always at the service of the customer, the company offers a wide range of easily customisable standard items, thus responding to the desire to differentiate brands. Committed to R&D, and the improvement of existing items, every year Virospack presents dropper concepts that often set trends in the market.

WITH MORE THAN 65 YEARS OF EXPERIENCE producing droppers for the most prestigious brands worldwide, and more than 15 in the development and production of certified droppers within our management system, Virospack has ISO 9001, ISO 14001, ISO 45001 certifications and EMAS, as a guarantee of know-how.

COMMITTED TO THE ENVIRONMENT, the company's focus on compliance with environmental, quality and social regulations has led it to develop an integrated management system to achieve the highest standard levels.

MADE IN BADALONA

The Group currently has three plants located in Catalonia, in the municipality of Badalona. From here they carry out their activities and export their products to a large number of international cosmetic brands on the five continents, among which are the best known and most prestigious worldwide.



1.3 GROUP ORGANIZATION

On 31 December 2023, the group is composed of



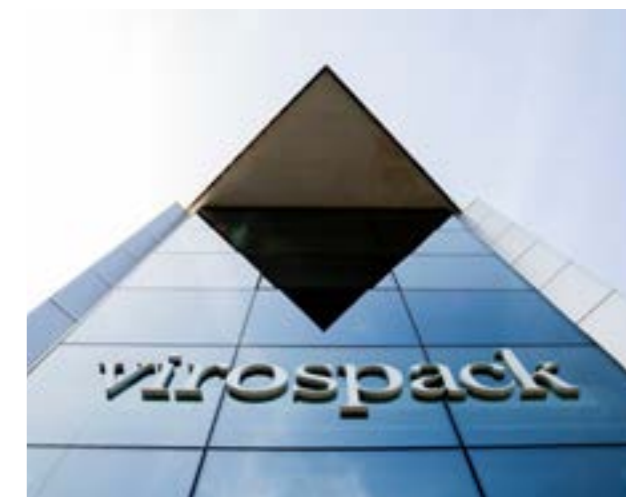
VIROSPACK S.L.U has three warehouses under lease located in:

BUILDING 1 GROUP HEADQUARTERS AND PRODUCTION PLANT

Address: Juli Galve i Brusson, 19
Municipality: 08918, Badalona
Province: Barcelona

Activities: Office, bottle manufacture and decoration of manufactured products.

NCAE: 2222 & 2319



BUILDING 2 PRODUCTION PLANT

Address: Alfons XII, 555-557
Municipality: 08918, Badalona
Province: Barcelona

Activities: Manufacture of droppers for cosmetic and pharmacy.

NCAE: 2222 & 2219

BUILDING 3 PRODUCTION PLANT

Address: Sant Lluc, 54-64
Municipality: 08918, Badalona
Province: Barcelona

Activities: Assembly of droppers for cosmetic and pharmacy.

NCAE: 2222





1.4 SUSTAINABILITY STRATEGY

VIROSPACK works with goals based on achieving business excellence and growth fostered with the principles of respect, occupational safety, the human factor, the environment, the local community and constant improvement.

The cosmetic packaging sector and the end customer's demand for products are constantly changing and increasingly demanding more products in which sustainability is both part of the production process and the product. Within this context of constant change, the organisation aims to grow as a model of sustainability for all its stakeholders. In order to achieve this goal, the organisation includes its values and actions within its integrated management system policy and sustainability policy.

VIROSPACK is committed to constant improvement by creating specific products for its customers, as well as presenting new innovative products whose eco-design is the key to success.

For the organisation, certifications are a sign of guaranteeing its strategic commitments, which is why it is certified with ISO 14001, ISO 9001, ISO 45001 and EMAS. It also presents its sustainability results in the ECOVADIS and Carbon Disclosure Project (CDP) rankings with the aim of increasing the score and confirming its commitment to continuous improvement.

No less important is the ISCC + Certification that the organisation wants to obtain to demonstrate its commitment to decarbonisation, through the purchase of chemical PCR.

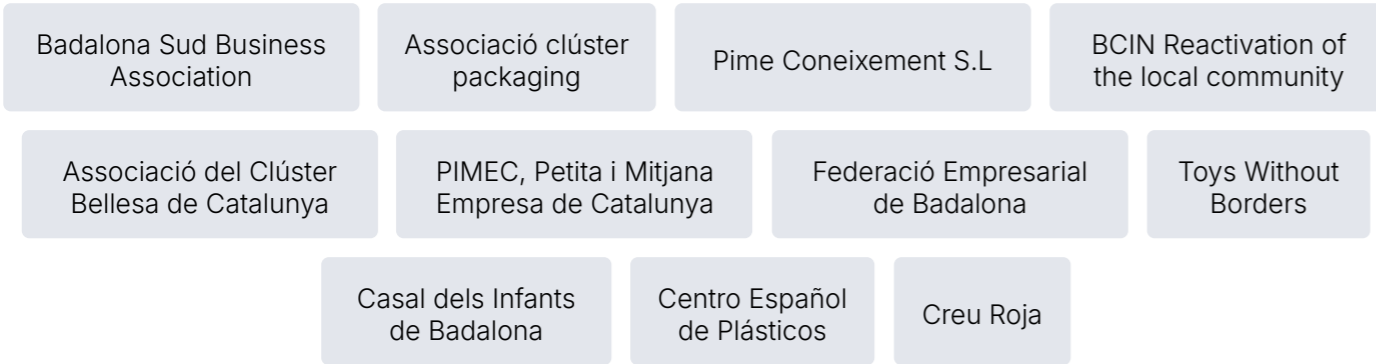
Another strategic example is the effort being made to obtain BREEAM certification for one of the plants.



The corporate social responsibility strategy applies to the organisation around four main axes:

- Technology: new business opportunities thanks to the application of new technologies
- Innovation and eco-friendly design: projects that bring new business opportunities and alliances.
- Environment: internal projects are developed that have a positive impact on the environment and people.
- Community: work in a safe environment and creating synergies with the local community to activate local economic development.

1.5 SECTORAL ALLIANCES AND WITH THE LOCAL COMMUNITY

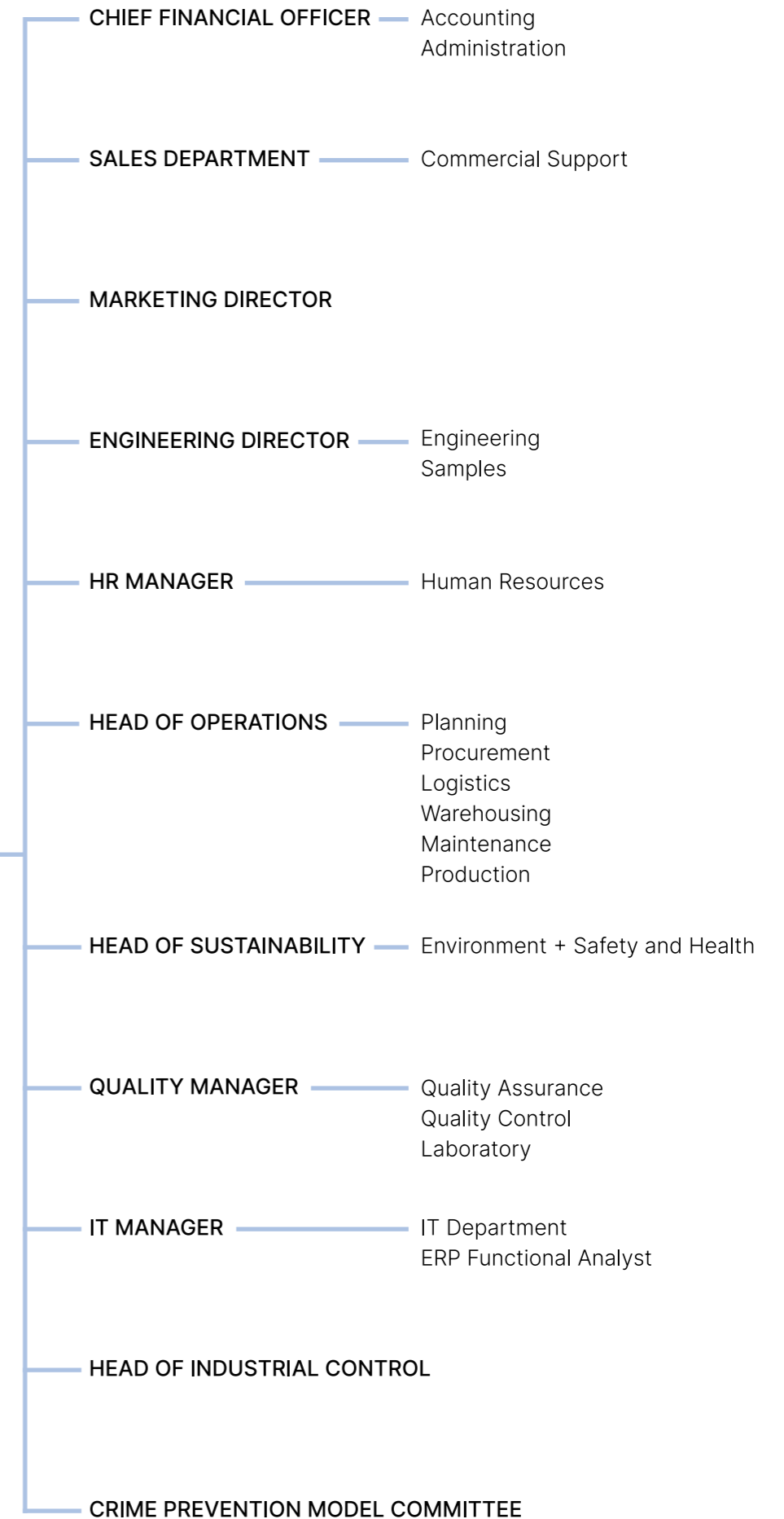


1.6 OUR STAFF, OUR MAIN ASSET

Success is based on providing an environment where workers can develop their skills and balance professional and family life. It is committed to fostering motivation and cooperation, essential factors to achieve the Group's objectives. All departments are managed by highly professional people with many years of experience in the packaging industry. Since it started as a family business, the company has production know-how which is passed down from generation to generation.

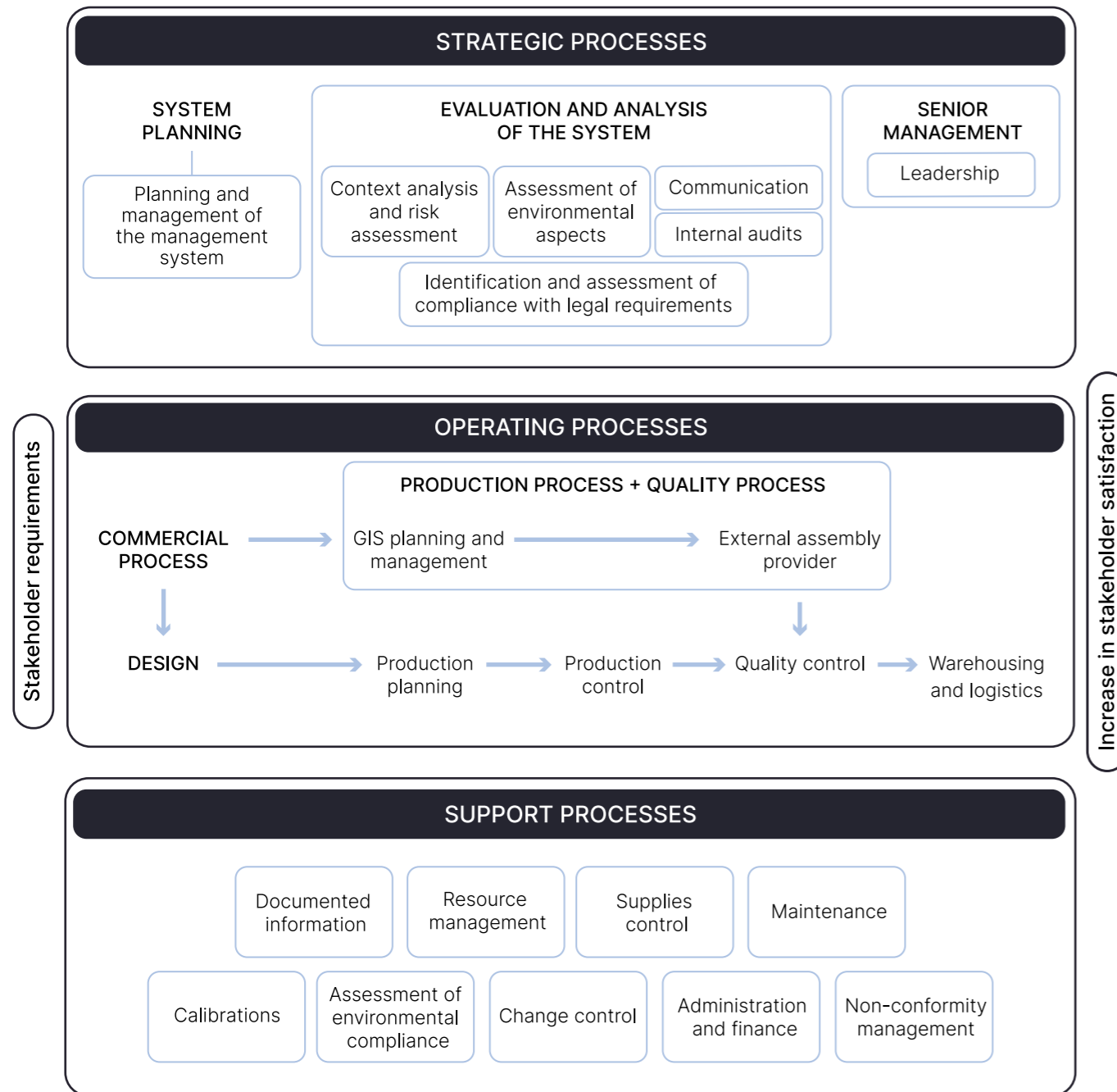


CHIEF EXECUTIVE OFFICER



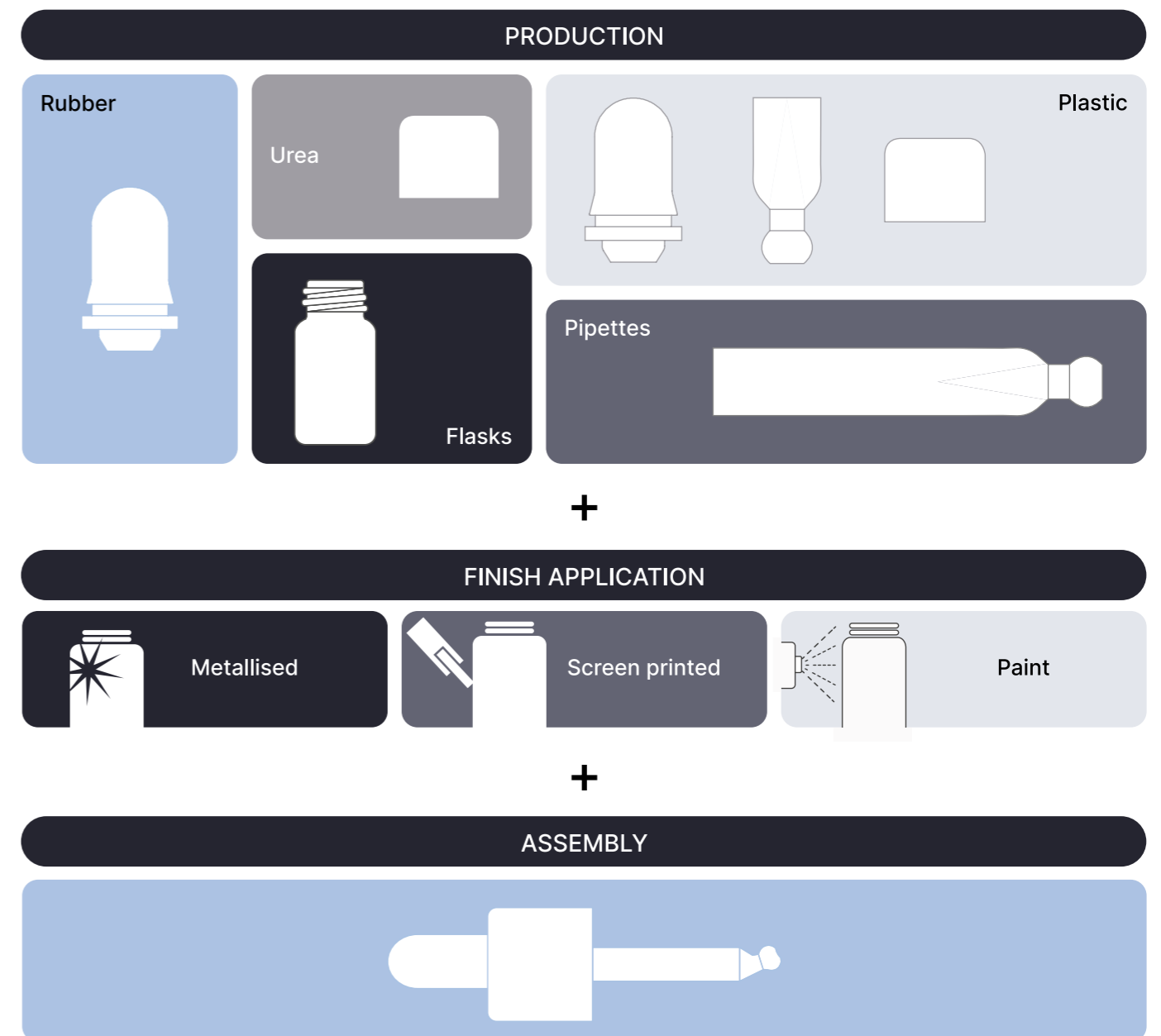
1.6 OWN PRODUCTION AND DECORATION

Dropper manufacturing is carried out in the following stages:



1.7 OWN PRODUCTION AND DECORATION

All dropper manufacturing is made to order. With the aim of offering the customer the utmost customisation, VIROSPACK has 9 production sections, thus controlling the entire production process.



02

MANAGEMENT
SYSTEM AND
POLICY



2.1 MANAGEMENT SYSTEM AND POLICY

Aware that the staff are its greatest asset, VIROSPACK is committed to supporting equal and non-discriminatory work. With a philosophy of internal stakeholder satisfaction, Virospack has five committees: the company committee, the equality committee, the health and safety committee, the environment committee and the ethics committee.

Virospack has four certifications: ISO 14001:2015, EMAS, ISO 9001:2015 and 45001:2018. ISO 9001 has a system for managing claims and/or complaints documented in the non-conforming (reject) management procedure.

From an ethical point of view, it is organised with a crime prevention model, which includes due diligence procedures; this is based on the company's code of ethics. In addition, there are specific protocols for the prevention of corruption (see point 6), money laundering, the code of ethics for suppliers and ICT. The company also has an Equality Plan (see point 4) and Harassment Prevention Protocol. This model has an anonymous system for claims, complaints and emergencies.

The Integrated Prevention Policy covers the environment, quality assurance and occupational health and safety, and is as follows:

In order to guarantee quality and the commitment to protect the environment in the production process, as well as the health and safety of the people who are part of it, at VIROSPACK we have decided to implement and maintain an integrated management system of quality and the environment with honesty, integrity, responsibility, transparency and safety, as well as respect for human rights and compliance with the legal provisions in force. For this reason, on the basis of this integrated management system, we have defined the reference framework that establishes and reviews the objectives and targets.

Knowing and understanding the current market environment, we apply all our material and technical resources in the management of all activities to meet the needs of current and potential customers.

To achieve this, we are committed to continuous improvement with the following objectives:

- Compliance with the applicable legal requirements together with other requirements that the organisation subscribes to in relation to the needs and expectations that may affect our products. The company has a legislative update software package for legal compliance.
- Our work system is based on quality, the minimisation of resource consumption and the prevention, reduction and control of pollution through the use of controlling processes, practices, materials and products.
- In-depth knowledge of stakeholder expectations, requirements and risks to ensure objectives are met and all stakeholders are satisfied.
- The identification of processes and internal and external factors that affect the organisation.
- Respect and equality to promote a healthy and safe work environment.
- Staff participation and motivation, since the collaboration, involvement and work of all employees is essential to carry out the activities.
- Improvement of the company's environmental behaviour and promotion of the staff's environmental awareness.
- The commitment to the protection of the environment, while incorporating the circular economy in the business model.

In addition to the integrated policy, Virospack also has a Sustainability policy that covers all social, environmental and good governance issues, as well as short and long-term objectives. Even so, Virospack plans to include sustainability within the integrated policy.

The policies are published on the website to be freely available to all interested parties.

2.2 MATERIALITY ANALYSIS

The aim of the materiality analysis is to identify and prioritise, among others, the environmental, social and good governance matters that are relevant for the Group and for the design and definition of the Non-Financial Information Statement; in accordance with Spanish law in this area and the requirements of the latest version of the GRI standards and new European CSRD regulations that establish the principle of materiality as one of the key aspects to determine the contents to be reported in non- financial matters.

The Group analyses the aspects that may be relevant to the objectives and strategic direction and that may significantly affect the ability to achieve the results planned by the Organisation. To carry out this analysis, the following aspects are taken into consideration:

Relevant internal and external issues: These include possible changes in the external environmental context, location, Political Situation and regulatory development or in the characteristics of the sector. At an internal level, a review of the organisational structure is carried out, where risks and opportunities are assessed, along with possible changes in the requirements of internal stakeholders.

The relevant needs and expectations of the stakeholders: the sector and society are increasingly taking into account sustainability as a core factor when making decisions. This is why, in this aspect, the company has several ISO 14001, ISO 9001, ISO 45001 and EMAS certifications that guarantee compliance with stakeholder expectations.



The significant environmental aspects: They are detailed in point 03. Commitment to environmental protection.

- The social aspects are set out in point 4 of the document.
- Legal requirements and other regulatory requirements.

Once the risks have been identified, the assessment of their potential impact is carried out using:

- Quantitative criteria of severity and probability for risks
- Qualitative criteria for opportunities

Based on the results, a future strategy is planned and the necessary actions to deal with the risks and opportunities identified. The most significant risks identified are those related to the environment. Because the environmental awareness of the end user is increasing, environmental law and regulations are increasing, there is limitation of the use of packaging and the ever-increasing trend towards the reduction of packaging.



Virospack during the 2024 financial year will develop the double materiality matrix following the new directive on corporate information on sustainability (CSRD) and following the ESRS standards. All stakeholders will be involved in developing the matrix.

A photograph of two white wind turbines against a clear blue sky with some light clouds. The turbines are positioned on the left and right sides of the frame. A vertical line runs down the center of the image, separating the turbines from the text on the right.

03

ENVIRONMENTAL
PROTECTION
COMMITMENT

3.1 ENVIRONMENTAL BEHAVIOUR

Environmental behaviour at VIROSPACK revolves around environmental aspects identified in the company, which are managed following the ISO 140001 and EMAS management system. Each environmental aspect is evaluated at least quarterly, with the exception of emissions, which are controlled according to the terms set out in the environmental licence or in the event of change.

For several years now, Virospack, faithful to the commitment to the environment and to our employees, and always in search of continuous improvement and the constant motivation and involvement of our workforce in each and every one of the company's actions and objectives, has held an annual internal Competition for Proposals for improvements to the environment.

In 2023, awards were presented for three very interesting proposed initiatives. One aims to reduce the consumption of plastic bags by reusing them internally for the die-cutting process and the cleaning service. The other two proposals focus on energy saving: turning off the tailings tanks of the gluing machines and improving the energy efficiency of some production lines.

In addition, at Virospack there is an environmental committee formed by representatives of workers from the different industrial buildings and sections where projects, initiatives and environmental issues are discussed.



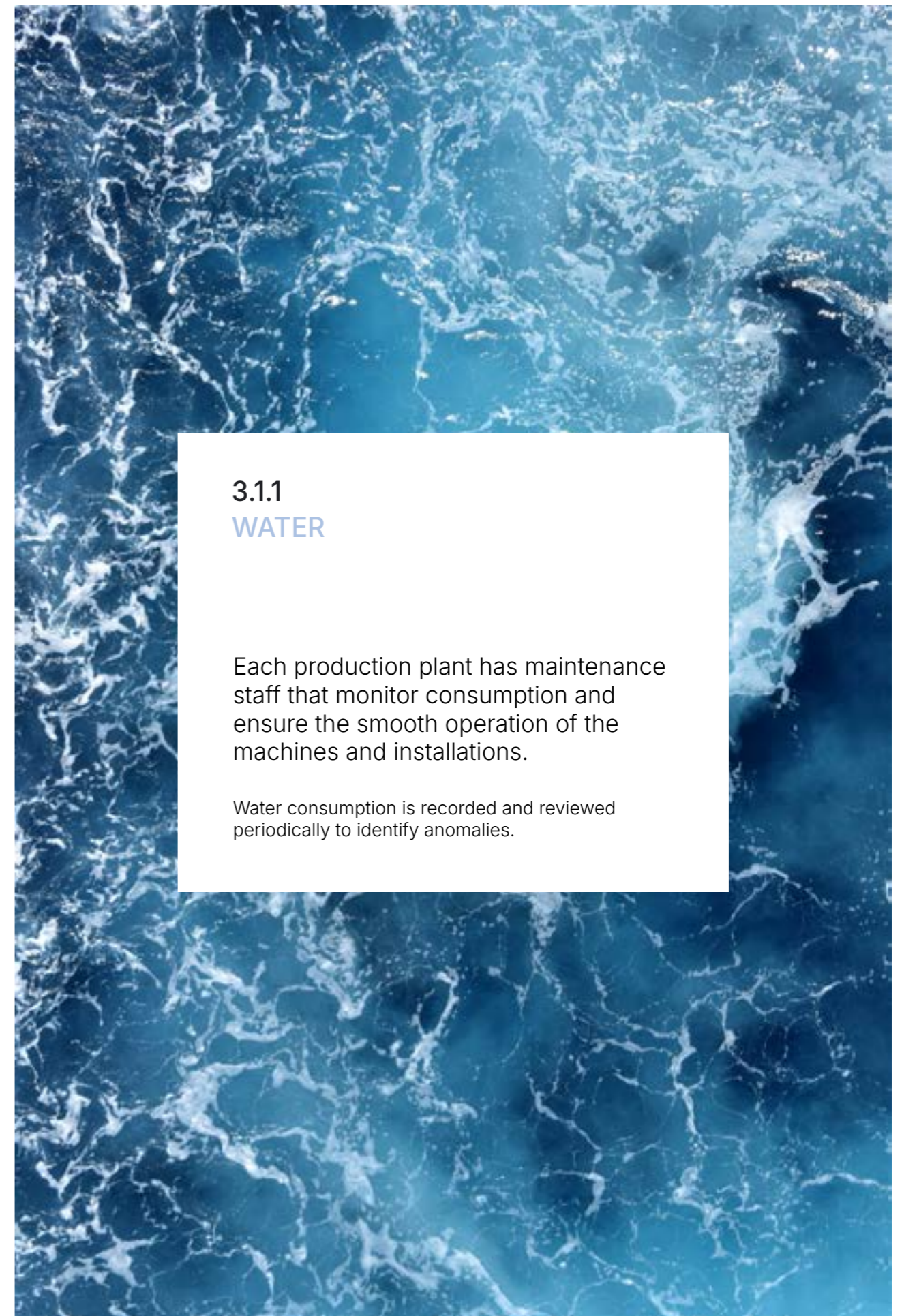
Lourdes Lapuente
Reuse die-cut plastic bags



Ruben Rodríguez
Energy savings in the shutdown of glue tanks in gluing machines



Torcuato Hernandez
Improvement in energy efficiency in the Cabyca and Systemcar lines



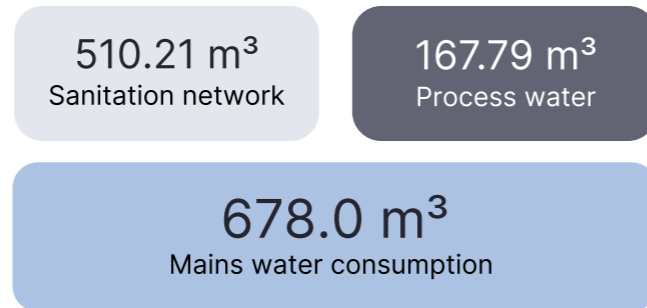
3.1.1 WATER

Each production plant has maintenance staff that monitor consumption and ensure the smooth operation of the machines and installations.

Water consumption is recorded and reviewed periodically to identify anomalies.

BUILDING 1: JULI GALVE BRUSSON, 19

This building, despite consuming the majority of water for sanitary use (Table 1), also has a production process in which it consumes water: metallisation and painting. Therefore, two water consumption indicators are established: water used by the production process and sanitary water consumption/worker equivalent.



During 2023 the water consumption of paint and metallisation lines is 167.79 m3, that is, 4.7 litres / thousands of units produced (not counting the units produced from the spraying line, which does not consume water).

	2021	2022	2023
Total annual water use (m3)	1.575,0	1.009,0	678,0
Total annual use of sanitary water (m3)	1.421,1	860,58	510,21
Equivalent workers	180	193	245
Consumption per equivalent worker	8,73	5,22	2,76
Change	68,5	-40,1	-47,1

In 2021 and 2022 water consumption was higher than in 2023. This reduction is due to the progressive decrease in water consumption of the painting lines. The lines have a closed water circuit; the water is recirculated after a purification process through dredging and sludge extraction. Only a minimal amount of water is fed in, to offset evaporation. Also, it is due to the awareness of the staff, together with the installation of a tank for the accumulation of rejected water from the osmosis machine for use in scrubbing with an automatic machine.

BUILDING 2: ALFONS XII, 555



Building 2 does not consume water in the production process, it only uses sanitation and cleaning water. The water consumed in this place is used exclusively for sanitation purposes and is intended to recover the small losses of the cooling circuits.

	2021	2022	2023
Total annual water use (m3)	2.529	2.209	1.983
Equivalent workers	132	88	101
Consumption per equivalent worker	19,16	25,13	19,61
Change	26,40	31,17	21,96

During 2023, there was no need to clean up the water circuits and therefore we have gone back to the consumption per equivalent worker of 2021 and earlier. In addition, osmosis machines were installed in 2022.

BUILDING 3: SANT LLUC, 54

Building 3 does not consume water in the production process, it only uses sanitation and cleaning water.



	2021	2022	2023
Total annual water use (m3)	1.968	2.783	1.099
Equivalent workers	94	105	151
Consumption per equivalent worker	20,93	26,48	7,28
Change	-	26,19	-72,52

This building became operational in April 2021, so the data shown for 2021 are not representative of a full year. On the other hand, the building is under construction, consuming water for the execution of the work. This makes the data unreliable



As part of the organisation's commitment, in 2023 Virospack presented a CDP assessment. In addition, the company is working to carry out a water risk assessment to ascertain the impact of the drought conditions that are being predicted in the hydrological basin where the buildings are located.

Improvement actions implemented to reduce water consumption

- In 2023, a new paint line was installed that is very efficient in terms of water consumption, so there is no sign of any increase in consumption. This line has a final sludge press system that allows the water that comes out of the pressed sludge to be recirculated back into the circuit. In view of this success, it is planned to apply this press technology to other paint lines.
- The water rejected by the osmosis machines is being controlled with the addition of a water tank next to them that accumulates the rejected water and this is reused to scrub it with an automatic scrubber (project proposed by a worker in 2022). Leveraging this project, technical options such as the use of water from the air conditioning system are being sought.
- At the end of 2023, in the context of the drought in Catalonia, a proposal to save water for cleaning teats was implemented (winning project in 2023). The washing program has been changed to one that uses less water with the same washing quality. This project has a calculated saving of 80 L of water per day in the washing process.
- Water injection cooling systems and water systems are a closed water recirculation circuit. The water is cooled with compressors.



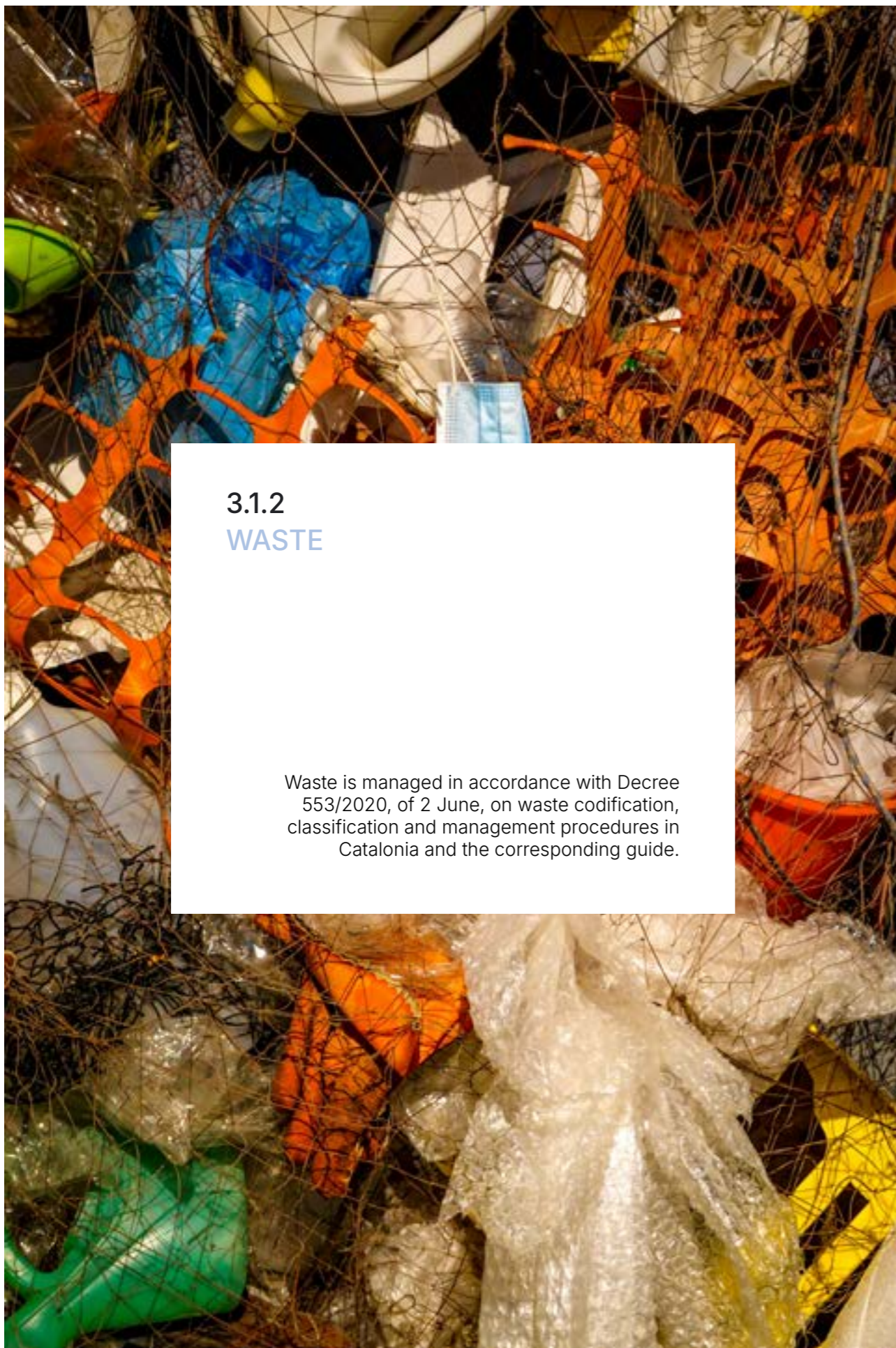
Sludge press



Tank collecting water from the osmosis machines



Washing teats



3.1.2
WASTE

Waste is managed in accordance with Decree 553/2020, of 2 June, on waste codification, classification and management procedures in Catalonia and the corresponding guide.

In the calculation of total waste, hazardous and non-hazardous waste is included. This category includes landfills, recycled and recoverable waste.

BUILDING 1: JULI GALVE BRUSSON, 19

	2021	2022	2023
Total annual waste generated (kg)	319.639	331.995	301.680
Annual total of hazardous waste generated (kg)	72.705	58.705	65.118
Units produced (thousands of units)	20,93	26,48	7,28
Waste generation per unit thousand (kg/k unit)	0,23	0,25	0,29
Generation of hazardous waste per unit thousand (kg/k unit)	0,06	0,04	0,06
Change (%)	-6,14	6,33	-16,77
Change in hazardous waste (%)	-8,12	-17,34	42,55

In building 1 it can be seen that during 2023 there was a reduction in waste that can be regarded as similar to urban waste and instead an increase in hazardous waste. If a more detailed analysis is made of the waste where there are more significant changes in its trends it is in:

- Non-hazardous waste: it has been possible to reduce the proportion of non-hazardous waste by improving separation at source and conducting training campaigns for cleaning staff. Even so, there is still room for improvement in the coming years.
- Plastic: has increased due to secondary packaging from suppliers of raw materials (mainly Asian suppliers), also due to a better separation of waste that previously went to non-hazardous.
- Paper and cardboard: there is a substantial increase in cardboard due to secondary packaging originating from mould bottle suppliers.
- Contaminated packaging: this waste has increased due to the fact that products are bought in smaller bottles to avoid repackaging, and that products that used to be in pressurised containers are now purchased in jars. More paint tests have also been carried out to look for water-based or high-solids paints, which generate more packaging. Even so, the metallisation and paint section are looking for larger but easily transferable paint containers.
- Glass: The increase in glass as waste is due to the tests to create new products that were carried out during 2023. This has created more waste than final product.
- Full paint cans: This waste has increased due to the adjustment of stocks and expired raw materials that have been withdrawn.
- Absorbents: the separation of absorbent paper that used to be discarded has improved and therefore there is an increase in this waste.
- Paint sludge: work is being promoted with solid paints that generate fewer atmospheric emissions is encouraged, but on the other hand denser sludge is generated to drain with the press. This technology makes it possible to reduce water consumption and the generation of sludge.

NON-HAZARDOUS

Ordinary	LER code	Waste generated 2023 (Tn)	kg/thousand units produced	Change 2023	Treatment
Waste	200301	28.13	0.29	-16.92	D0502 R0306 Landfill
Paint water	080112	17.12	1.22	101	D1501 Landfill
Scrap	200140	0.3	0.003	-82.48	R1213 Evaporation
Plastics	200139	13.47	0.13	10.88	R0306 Evaporation
Paper and cardboard	200101	29.13	0.28	82.22	R0305 Recycling
Glass	200102	139.86	7.53	43.03	R0503 Recycling

Technical note: In order to adjust the data to the facts of each prouction section, when a waste can be associated with a single section, the indicator is divided among the units produced there. The water-based paint waste is divided among the produced units of the section. The glass waste is divided among the units produced in bottles. The res of the waste is divided among total units produced from the building.

HAZARDOUS

Ordinary	LER code	Waste generated 2023 (Tn)	kg/thousand units produced	Change 2023	Treatment
Contaminated packaging	150110	11.27	0.03	56.88	R0314 D0503 Preparation for reuse
Contaminated absorbants and filters	150202	10.15	0.1	39.15	R0306 Recycling for the manufacture of new products
Non-Halogen Solvents (NHS)	140603	8.23	0.22	-5.69	R0201 Recovery and/or regeneration of solvents contained in waste
Paint sludge	080111	34.66	0.94	327	R0201 Recovery and/or regeneration of solvents contained in waste

Technical note: In order to adjust the data to the facts of each prouction section, when a waste can be associated with a single section, the indicator is divided among the units produced there. The water-based paint waste is divided among the produced units of the section. The glass waste is divided among the units produced in bottles. The res of the waste is divided among total units produced from the building.

BUILDING 2: ALFONS XII, 555

	2021	2022	2023
Total annual waste generated (kg)	213.219	187.852	133.608
Annual total of hazardous waste generated (kg)	14.469	11.174	6.687
Units produced (thousands of units)	448.004	332.537	277.922
Waste generation per unit thousand (kg/k unit)	0,48	0,58	0,48
Generation of hazardous waste per unit thousand (kg/k unit)	0,03	0,03	0,02
Change (%)	-10,09	-3,89	-17,46
Change in hazardous waste (%)	34,59	-13,38	-30,55

In 2023, the generation of hazardous and non-hazardous waste decreased. The wastes where the most significant changes occurred are discussed below:

- Contaminated packaging: this waste has decreased significantly due to better management and product purchase format for use by maintenance staff.
- Water with silicone: its generation has dropped by 29%; this waste has decreased due to greater reuse of water with silicone, due to better filtering. Also, it is due to the adjustment in the amount of mixing that is carried out, limiting itself to the necessary consumption.
- Absorbents: this waste has decreased due to there being less plant occupation than the previous year, and this results in a decrease in preventive and corrective maintenance when the machine is stopped.
- Non-chlorinated engine oil: The generation of this waste continues to increase due to the start-up of the new pipette machines, flasks and some other maintenance tasks.
- Scrap: Scrap generation has dropped because no machines have been scrapped.
- Ordinary: In Building II the main composition of the ordinary waste is rubber from the production process. It is important to mention that Virospack is implementing improvements in the moulds to produce less waste. In addition, alternatives are being sought to reintroduce recycled rubber into the process, as well as finding a way to valorise the waste outside the production process.

Looking for solutions in the valorisation of rubber generates synergies and interactions with local companies and public institutions. The common objective goal is to be able to valorise vulcanised rubber.

NON-HAZARDOUS

Ordinary	LER code	Waste generated 2023 (Tn)	kg/thousand units produced	Change 2023	Treatment
Waste	200301	53.05	0.19	-7.27	R0306 Landfill
Scrap	200140	0.4	0.001	-69.05	R1213 Recycling
Plastics	200139	19.40	0.07	23.09	R0306 Recycling
Paper and cardboard	200101	16.58	0.06	12.24	R0305 Recycling
Glass	200102	28.95	0.38	-4.99	R0503 Recycling

Technical note: In order to adjust the data to the facts of each production section, when a waste can be associated with a single section, the indicator is divided among the units produced there. The glass waste is divided among the units produced in pipettes. The rest of the waste is divided among the total units produced from the building.

HAZARDOUS

Ordinary	LER code	Waste generated 2023 (Tn)	kg/thousand units produced	Change 2023	Treatment
Contaminated packaging	150110	0.684	0.002	-36.32	R0314 D0503 Preparation for reuse
Contaminated absorbants and filters	150202	2.12	0.008	-49.99	R0306 Recycling for the manufacture of new products
Formulation chemical products	160303	0.83	0.01	7.99	R1303 R0505 Recycling inorganic waste
Silicone water	070201	1.73	0.025	-29.18	D0901 Physical-chemical

Technical note: In order to adjust the data to the facts of each production section, when a waste can be associated with a single section, the indicator is divided among the units produced there. The waste of formulation chemicals and water with silicone is divided between the units produced in the rubber washing section. The rest of the waste, is divided among total units produced from the building.

BUILDING 3: SANT LLUC, 54

	2021	2022	2023
Total annual waste generated (kg)	76.183	103.990	68.103
Annual total of hazardous waste generated (kg)	85	731	585
Units produced (thousands of units)	86.251	76.577	68.742
Waste generation per unit thousand (kg/k unit)	0,88	0,001	0,001
Generation of hazardous waste per unit thousand (kg/k unit)	-	53,74	-27,04
Change (%)	-	883,44	-10,85

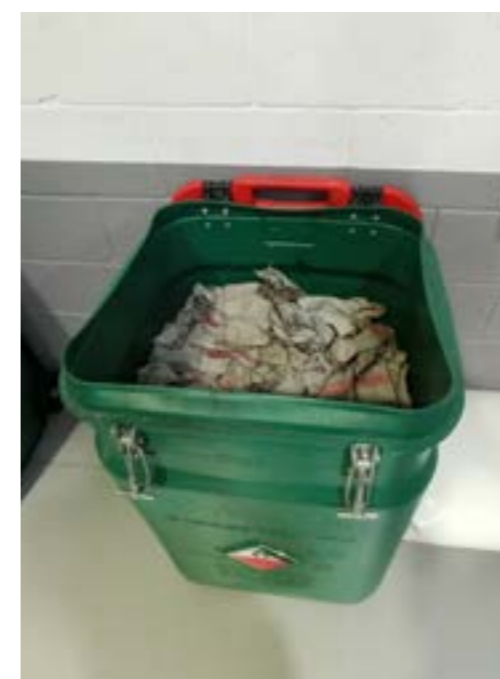
2021 was the first year that data began to be collected. Since then, there has been a fluctuation in the generation of urban waste.

- Ordinary: In building III, the generation of ordinary waste decreased compared to the previous year due to a stabilisation of the production process and fewer maintenance actions.
- Paper and cardboard: It has gone up because the final material is received from all the buildings; in any case internally there is a process of reusing boxes that prevents more cardboard from being generated.
- Hazardous waste: the building's hazardous waste has decreased because there is less need for maintenance actions for the machinery than in previous years. The production process is more stable.

	Ordinary	LER code	Waste generated 2023 (Tn)	kg/thousand units produced	Change 2023	Treatment
NON-HAZARDOUS	Waste	200301	25.38	0.36	-11.27	R0306 Landfill
	Plastics	200139	14.77	0.21	-0.18	R0306 Recycling
	Paper and cardboard	200101	16.28	0.23	7.59	R0305 Recycling
	Glass	200102	2.56	0.03	-6.19	R0503 Recycling
HAZARDOUS	Contaminated packaging	150110	0.21	0.002	-28.6	R0314 D0503 Preparation for reuse
	Contaminated absorbants and filters	150202	0.14	0.002	-52.58	R0306 Recycling for the manufacture of new products

Actions to reduce or improve waste management

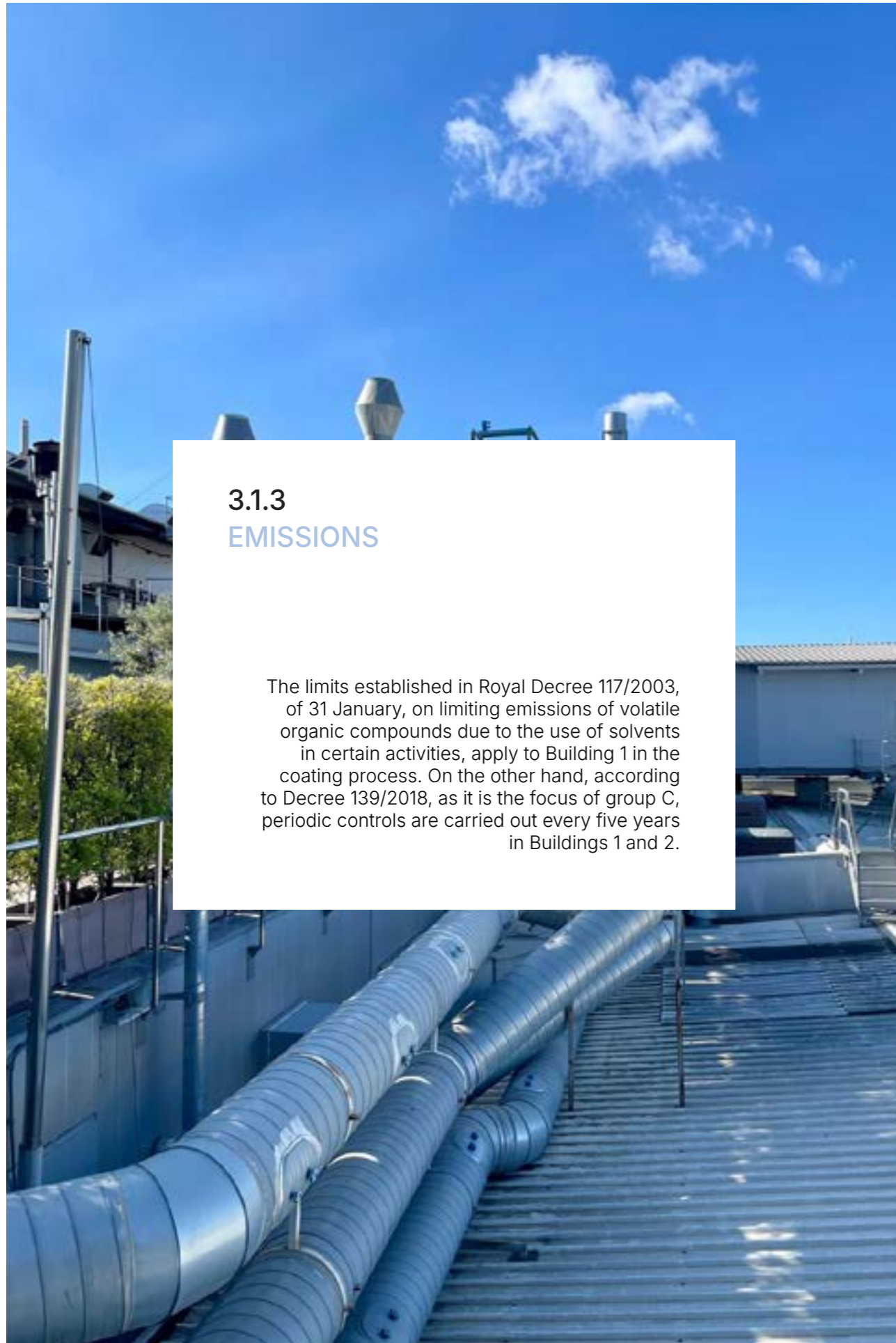
- Reduction in the consumption of plastic bags by reusing them internally through the die-cutting process.
- Training for outsourced cleaning staff on waste separation.
- Absorbent waste is replaced by the Panys Mewa circular service. It is a cloth removal and cleaning service
- Reuse of cardboard boxes internally with transport between buildings. Use of boxes with FSC certification
- Virospack works to reduce the consumption of single-use materials in its facilities, which is why it has been using reusable plastic boxes for internal transport between some production processes for years. It is currently trying to apply this logistics process to more processes. But that's not all, with some of the suppliers also reusing cardboard or plastic boxes for transport.
- We are working to make returnable packaging with customers.



Mewa Absorbents



Internal transport boxes



3.1.3 EMISSIONS

The limits established in Royal Decree 117/2003, of 31 January, on limiting emissions of volatile organic compounds due to the use of solvents in certain activities, apply to Building 1 in the coating process. On the other hand, according to Decree 139/2018, as it is the focus of group C, periodic controls are carried out every five years in Buildings 1 and 2.

The data provided below is for the 2023 checks. All sources emitting into the atmosphere met the emission limits established in the environmental licence.

BUILDING 1: JULI GALVE BRUSSON, 19

Result of the control of emission sources in the atmosphere of Building 1:

REF	CAPCA (Catalogue of Potential Air Pollutants)	DESCRIPTION	COMPOSITE	LEGAL LIMIT	CONCENTRATION ON (mg/Nm ³)	LOAD (kg)	UNITS PRODUCED (in thousands, k unit)	LOAD/THOUSANDS OF UNITS PRODUCED (kg/k unit)
3FE-1	C 06 01 08 03	Metallised	COV	20 mgC/Nm ³	19.2	1,159	19,132	0.0606
			CO	100 mg/Nm ³	11	691	19,132	0.0361
			NOx	450 mg/Nm ³	<4.1	261	19,132	0.0137
			SO ₂	200 mg/Nm ³	17.7	444	19,132	0.0233
			Particles	50 mgC/Nm ³	<1.2	80	19,132	0.0042
3FE-2	C 06 01 08 03	Metallised	COV	75 mgC/Nm ³	17.4	1,023	12,471	0.0820
			Particles	50 mg/Nm ³	<1.3	69	12,471	0.0056
3FE-3.1	-04 06 17 18	Paint	COV	75 mgC/Nm ³	74.60	2,103	12,270	0.1714
			Particles	50 mg/Nm ³	7.80	129	12,270	0.0105
3FE-3.2	-04 06 17 18	Paint oven	CO	100 mg/Nm ³	95.3	221	12,270	0.0181
			NOx	450 mg/Nm ³	12.4	27	12,270	0.0022
			COV	50 mgC/Nm ³	224.40*	323	12,270	0.0264
FE-33	-04 06 17 18	Painting Q05	COV	75 mgC/Nm ³	18.20	198	1,697	0.1169
			Particles	50 mg/Nm ³	8.20	87	1,697	0.0518
3FE-4.1	C 03 03 26 37	Glass section	CO	100 mg/Nm ³	6.10	1,108	16,791	0.0660
			NOx	450 mg/Nm ³	16.20	2,979	16,791	0.1775
			Particles	50 mg/Nm ³	<1.4	215	16,791	0.0129
3FE-4.2	C 03 03 26 37	Glass section	CO	100 mg/Nm ³	5.90	230	1,625	0.1421
			NOx	450 mg/Nm ³	23.0	859	1,625	0.5291
3FE-5	-06 02 04 04	Deionized metallised	Measurement exemptions					
3FE-6	C 06 04 03 03	Screen printing + Deionising paint	COV	75 mg/Nm ³	31.0	2,266	33,394	0.0678
3FE-8	C 04 05 27 52	APQ	COV	75 mg/Nm ³	23.5	120	35,914	0.0033
3FE-9	-03 01 03 05	Boiler 1	Measurement exemptions					
3FE-10	-03 01 03 05	Boiler 2	Exempt from measuring					
FE-11	C 06 01 08 03	Sputtering	CO	75 mg/Nm ³	8.0	14,361	14,361	3.3320
			Particles	50 mg/Nm ³	1	65	65	0.0151
FE-1.2	C 06 01 08 03	Metallising bypass	Measurement exemptions					

* In the focus controls, three pollutant readings are taken; the worst readings are shown in the table. The focus meets the legal limit when all three readings are taken into account.

BUILDING 2: ALFONS XII, 555

Result of the control of emission sources in the atmosphere of Building 2:

REF	CAPCA (Catalogue of Potential Air Pollutants)	DESCRIPTION	COMPOSITE	LEGAL LIMIT	CONCENTRATION ON (mg/Nm ³)	LOAD (kg)	UNITS PRODUCED (in thousands, k unit)	LOAD/THOUSANDS OF UNITS PRODUCED (kg/k unit)
1FE-1	C 03 03 26 37	Glass 1	CO	100 mg/Nm ³	<5.0	129.2	13,123	0.010
			NOx	450 mg/Nm ³	<5.8	119.0	13,123	0.009
			COV	50 mgC/Nm ³	10.1	220.4	13,123	0.017
			Particles	50 mg/Nm ³	<1.2	30.4	13,123	0.002
1FE-2	C 03 03 26 37	Glass 2	CO	100 mg/Nm ³	<5.2	292.9	22,145	0.013
			NOx	450 mg/Nm ³	<4.3	238.5	22,145	0.011
			COV	50 mgC/Nm ³	8.4	418.4	22,145	0.019
			Particles	50 mg/Nm ³	<0.8	50.2	22,145	0.002
1FE-3	C 03 03 26 37	Glass 3	CO	100 mg/Nm ³	<5.2	75.8	5,112	0.015
			NOx	450 mg/Nm ³	<4.3	63.2	5,112	0.012
			COV	50 mgC/Nm ³	8.9	137.99	5,112	0.027
			Particles	50 mg/Nm ³	1	22.1	5,112	0.004
1FE-4	C 03 03 26 37	Glass 4	CO	100 mg/Nm ³	<5.2	3.7	309	0.012
			NOx	450 mg/Nm ³	<4.3	3.0	309	0.010
			COV	50 mgC/Nm ³	10.0	5.6	309	0.018
			Particles	50 mg/Nm ³	<0.8	0.6	309	0.002
1FE-5	-03 01 03 05	Boiler 1	Measurement exemptions					
1FE-6	-03 01 03 05	Boiler 2	Exempt from measuring					
1FE-7	C 06 03 05 03	Cylinder	Particles	50 mg/Nm ³	<1.0	7.47	24,073	0.00031
1FE-8	C 06 03 05 03	Rubber injection 1	Particles	50 mg/Nm ³	<0.9	3.26	309	0.0105
			SO ₂	50 mg/Nm ³	0.3	0.44	309	0.0014
1FE-9	C 06 03 05 03	Rubber injection 2	Particles	50 mg/Nm ³	<0.9	73.02	24,350	0.003
			SO ₂	50 mg/Nm ³	0.9	31.64	24,350	0.0013
1FE-10	C 06 03 05 03	Rubber injection 3	Particles	50 mg/Nm ³	<1.2	34.82	44,464	0.0007
			SO ₂	50 mg/Nm ³	0.5	11.61	44,464	0.0002
1FE-11	C 03 03 26 37	Glass	CO	100 mg/Nm ³	<5.2	223.9	14,826	0.015
			NOx	450 mg/Nm ³	6.6	279.2	14,826	0.019
			COV	50 mgC/Nm ³	9.8	414.7	14,826	0.028
			Particles	50 mg/Nm ³	1.4	82.9	14,826	0.006
1FE-12	C 03 03 26 37	Glass	CO	100 mg/Nm ³	<5.2	102.6	7,134	0.014
			NOx	450 mg/Nm ³	5.9	110.7	7,134	0.016
			COV	50 mgC/Nm ³	7.4	121.5	7,134	0.017
			Particles	50 mg/Nm ³	<1.0	20.2	7,134	0.003
1FE-13	C 03 03 26 37	Glass	Measurement exemptions					

In the emission source controls, three readings of polluting elements are taken; the worst readings are shown in the table. It can be seen that in Building I the Paint Kiln, despite having a high maximum concentration of VOCs, complies with the emission limit value due to the low mass load.

A leak check is carried out annually to reduce diffuse emissions.

Emissions from the source points are VOCs, CO, NOx, SO2 and particles. The gases emitted are not greenhouse gases (IPCC, 2013) and, for this reason, they are not converted into CO2eq.

The only compounds that are emitted that can deplete the ozone layer are those coming from gas leaks from refrigeration equipment in 2022 - 2023. In relation to the hydrofluorocarbon (R410A) and (R407C) gas plan control leaks, there was a leak of 7 kg of refrigerant gas R410A in the air conditioning and refrigeration machines of 13.46 Tn of CO2 eq.



VOC emissions

For Virospack, the reduction of VOC emissions from its production process is essential as part of the sustainability strategy. That is why we are working to reduce the use of solvents throughout the production process. In the painting process, we use water-based paints and in the metallisation process, solvent-free high-solid paints are used. In addition, at the end of the production process, Virospack has a VOC removal treatment system.

Particles

In the painting and metallisation processes, to prevent particles from escaping to the outside, an advanced system of filter booths is used, with up to 6 stages of filters to filter the air.

In the process of formulating and producing the rubber in the cylinder, a state-of-the-art extraction and filtering system is used to prevent particles from escaping to the outside, generating low pressure and trapping the particles in filters.

Noise

At Virospack, noise measurements are not carried out outside, as according to the environmental licence it is not applicable as the buildings have good acoustic insulation to the outside to ensure compliance with the emission levels. In addition, the buildings are located in zone C2 "low acoustic sensitivity".

Noise controls are carried out at workplaces in compliance with occupational risk prevention requirements.

Some noise abatement actions have been taken:

- Installation of an acoustic barrier inside the compressor house on the roof of building 1.
- The machinery is fitted with shock absorbers and silencers, such as, for example, rubber pads fitted in the air conditioning equipment and compressors.
- The state of the shock absorbers is included in the preventive maintenance plan for the state of the equipment.



3.1.4
100% RENEWABLE
ELECTRICITY

Since 2019, Virospack has consumed 100% renewable electricity in all its industrial buildings and has a certificate of guarantee of origin of the electricity according to the annual classification procedure carried out by the CNMC [National Commission on Markets and Competition].

Therefore, the emissions arising from electricity consumption are 0 Tn of CO2 eq. in scope 2 of the carbon footprint.

The company has maintenance staff who ensure machines are operating correctly at all times. In addition, there is a team of energy consultants who monitor energy consumption and projects to reduce the energy consumption of all buildings and machines.

BUILDING 1: JULI GALVE BRUSSON, 19

In building 1, consumption per unit produced during 2023 increased due to the number of tests carried out to create new products. Test samples are not counted as a unit of production. This means that actions to reduce electricity consumption are masked.

	2021	2022	2023
Total renewable energy consumption (kWh)	4.521.758	4.329.728	4.007.616
Units produced (in thousands of units)	133.793	130.696	101.703
Consumption by produced units (kWh/k unit)	33,80	33,13	39,4
Change (%)	0	-2	19

BUILDING 2: ALFONS XII, 555

As in building 1, consumption per unit produced during 2023 increased due to the number of tests carried out to create new products. Samples are not counted as a unit produced. Even so, if the absolute value of electricity consumption is analysed, a reduction in direct consumption can be seen.

	2021	2022	2023
Total renewable energy consumption (kWh)	5.148.401	4.203.832	3.755.979
Units produced (in thousands of units)	448.004	322.537	277.922
Consumption by produced units (kWh/k unit)	14,23	13,03	13,51
Change (%)	31,19	-8,42	3,69



BUILDING 3: SANT LLUC, 54

Currently, there is no monitoring that allows us to differentiate productive consumption from consumption of works in the building. Therefore, monitoring production electricity consumption is complex.

	2021	2022	2023
Total renewable energy consumption (kWh)	980.500	1.061.478	1.029.598
Units produced (in thousands of units)	86.251	76.577	68.742
Consumption by produced units (kWh/k unit)	11,37	13,86	14,98
Change (%)	223	22	8

Electrical efficiency measures implemented

Virospack in all the industrial buildings has consumed 100% renewable electricity since 2019, and has a certificate of guarantee of origin of the electricity in accordance with the annual classification procedure carried out by the CNMC. Therefore, the emissions arising from electricity consumption are 0 Tn of CO2 eq. in scope 2 of the carbon footprint.



The main actions to reduce electricity consumption are the following:

- In building 1, the pumping system of the building's paint booths has been optimised by lowering the engine speed (35 Hz) and opening the stop valves.
- In building 2 the pressure of the compressed air system has been lowered from 7.9 to 7 bar. This simple and no-cost measure has made it possible to save an estimated 5% of the building's consumption.
- The team of energy consultants conduct weekend audits to detect deviations in non-production consumption.
- Optimisation of the extraction system of the urea process in building 2, where the extraction formerly ran continuously regardless of whether there was activity or not. To solve this, a variable speed drive was fitted to be able to regulate the extraction speed at an average of 40Hz.
- Studies have been carried out to install photovoltaic panels in building 1 and 2 to increase self-consumption. It is planned to go ahead with the installation during 2024. The panels will be of high quality and durability to make the most of solar energy.
- A continuous monitoring system of the electricity consumption in the buildings has been budgeted in order to achieve a more accurate control of the consumption of each machine and building.
- The construction of the new industrial building 3 and its facilities have been designed and are being built in accordance with BREEAM certification, in addition to planning the self-generation of a percentage of energy consumption through geothermal and PV systems.



3.1.5 GAS CONSUMPTION

Virospack consumes natural gas in the production processes of flasks and pipettes located in Buildings 1 and 2 respectively. The machinery that shapes the glass uses a flame created by burning gas.

BUILDING 1: JULI GALVE BRUSSON, 19

In 2023, gas consumption in absolute value was similar to previous years. However, in relative value with respect to units produced it continued to increase. As has been observed in other consumptions, this is due to lower production due to product tests that are not accounted for.

	2021	2022	2023
Total gas consumption (kWh)	2.934.113	2.993.754	2.930.258
Units of bottles produced (in thousands of units)	133.793	130.696	101.703
Consumption by produced units (kWh/k unit)	21,93	22,91	28,81
Change	26,66	4,45	25,78

BUILDING 2: ALFONS XII, 555

Gas consumption has fallen, in line with the decrease in units produced

	2021	2022	2023
Total gas consumption (kWh)	350.930	315.770	245.368
Units of pipettes produced (in thousands of units)	104.999	94.567	74.724
Consumption by produced units (kWh/k unit)	3,34	3,34	3,28
Change	0,59	-0,09	-1,66

3.1.6

TOTAL ENERGY CONSUMPTION

TOTAL ENERGY CONSUMPTION

	2021	2022	2023
Building 1 - Juli Galve Brusson, 19	7.455.871	7.323.482	6.937.874
Building 2 - Alfons XII, 555	5.499.331	4.519.602	4.001.347
Building 3 - Sant Lluç, 54	980.980	1.061.478	1.029.598

TOTAL ENERGY CONSUMPTION/UNIT PRODUCED

	2021	2022	2023
Building 1 - Juli Galve Brusson, 19	0,056	0,056	0,068
Building 2 - Alfons XII, 555	0,015	0,014	0,014
Building 3 - Sant Lluç, 54	0,011	0,013	0,014



3.1.7 RAW MATERIAL CONSUMPTION

Virospack is a company that works to order and creates each product according to the design requested by the customer. It has a low level of influence on the variability of the products used, since they depend on market trends. Even so, when a customer requests a new product, Virospack always strives to propose the most environmentally friendly paints and materials.

BUILDING 1: JULI GALVE BRUSSON, 19

		Base paint water	Base paint solvent	Additives and dyes	Screen printing inks	HS tape	Glass tube for jars
Kg	2021	14,327	52,318	1,547	605	176	364,298
	2022	15,415	42,504	1,519	588	76	326,602
	2023	17,886	52,283	1,810	531	320	265,076
Kg/k unit	2021	1.22	1.44	0.003	0.1	0.001	12.56
	2022	0.97	1.16	0.06	0.01	0.000	12.29
	2023	1.28	1.67	0.08	0.02	0.01	14.39
Change %	2021	-4.59	8.55	-14.81	67.08	228.35	31.28
	2022	-20.69	-6.34	-11.46	8.23	-50.42	-2.10
	2023	28.44	48.32	44.49	27.31	469.32	17.03

The consumption of solvent-based paint has increased due to the use of PP plastic parts adhesion primer, since the amount of PP parts is constantly increasing, due to customer requests.

The increase in water-based paint is due to the primer used for water-based PP plastic parts, which is undergoing approval trials, to reduce VOC emissions.

Additives and colourings have increased due to the replacement of anilines with nano-pigments of higher quality and with greater resistance to light. Nano-pigments are consumed in greater quantity, but provide better quality and process stability.

The increase in the use of inks and HS tape is due to the considerable increase in screen printing of larger mould bottles that require a greater consumption of raw material per unit produced.

The consumption of glass tubes per bottle has increased due to the fact that the consumption per theoretical piece is higher, it has risen from 9.96 kg/ML of bottles to 11.24kg/ML of bottles, which means an increase of 13% in the theoretical consumption per bottle. In addition, from the numerous tests with different types of glass.

BUILDING 2: ALFONS XII, 555

		Glass tube for pipettes	Rubber	Urea	Plastic
Kg	2021	258,690	135,761	85,695	216,821
	2022	232,421	129,083	87,835	191,866
	2023	200,641	122,375	84,149	215,584
Kg/k unit	2021	2.46	1.23	3.15	1.82
	2022	2.46	1.50	3.19	1.68
	2023	2.69	1.76	3.6	1.95
Change %	2021	-21.48	-22.94	-11.26	-6.17
	2022	-0.24	22.05	1.02	-7.85
	2023	9.25	17.75	12.99	16.20

In building 2 there is a small increase in glass consumption per pipette unit produced, even so, the loss of this process is very small.

It is important to mention that the geometry of a teat made of rubber determines the amount of raw material that is needed. In addition, this year there was more demand for rubber teats than plastic (PP), which led to a greater consumption of rubber. At the same time, tests have been carried out to make the most of the raw material. These tests generate an increase in raw material consumption that is unrelated to production. The tests also result in changes in rubber waste as discussed in section 3.1.2 Residues.

Urea consumption has increased slightly as the size of the urea pieces is larger.

Plastic consumption also increased during 2023, largely due to tests carried out to create new products. In addition, when the colour of a plastic has to be changed, a lot of raw material is needed to clean the mould. If we analyse kg/kg unit and the demand of 2023, it turns out that the plastic parts that have been manufactured are larger and therefore use up more plastic.

BUILDING 3: SANT LLUC, 54

Glue consumption increased in 2023 because the size of glued parts increased again compared with the previous year. On the other hand, the process has been optimised with new machines that combine assembly [and], but from which glue consumption has not been extracted so far due to a data issue, which distorts the data, having to be the % variation of decrease.

		Glue
Kg	2021	13,845
	2022	8,427
	2023	8,489
Kg/k unit	2021	0.60
	2022	0.44
	2023	0.61
Change %	2021	66.87
	2022	-25.88
	2023	38.16





3.1.8 CARBON FOOTPRINT

Virospack calculates the carbon footprint of the organisation for 2023, following the guidelines of the GHG Protocol (Green House Gases Protocol).



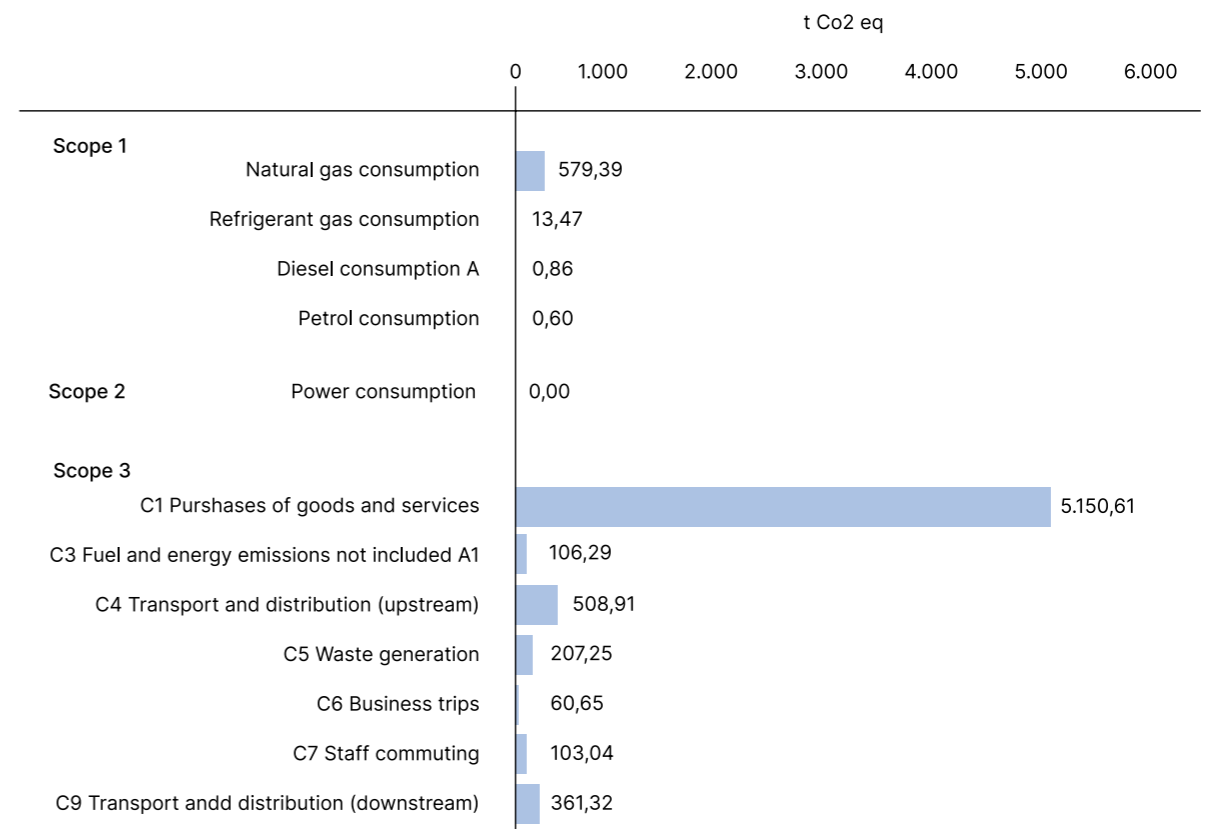
In 2023, 92% of CO2 eq emissions were in scope 3, followed by 8% of scope 1. It is worth pointing out that scope 2 has been reduced by 100% due to the purchase of 100% renewable electricity.

On the other hand, within scope 1, it can be seen that the consumption of natural gas for the production processes of pipettes and flasks accounts for 8% of CO2eq emissions of the entire footprint.

Finally, in scope 3 it is observed that category 1 of "purchases of goods and services" is the one with the highest generation of CO2eq. within the footprint (72%) followed by the transport and distribution categories.

Emissions to the atmosphere in 2022 arising from gas consumption were 601.56 t CO2eq, 88.11 t CO2eq of refrigerants and 0 t CO2eq in electricity consumption (source: emissions calculator, Oficina Catalana del Canvi Climàtic).

Scopes 1 and 2 of the 2023 carbon footprint were audited following EMAS.

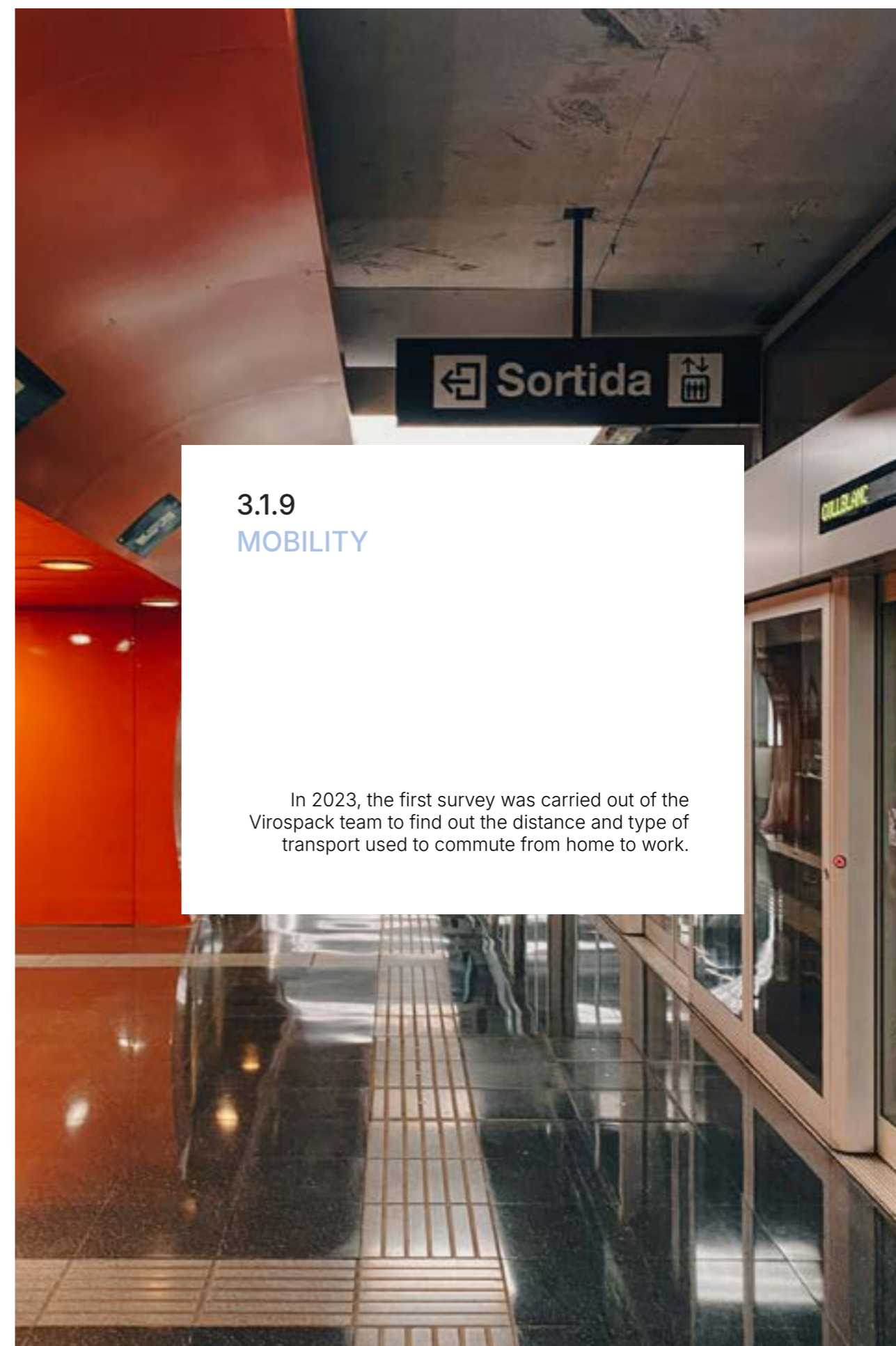


Main actions to reduce emissions

- Purchase 100% renewable electricity.
- Install photovoltaic panels for self-consumption.
- A remote working and online meetings policy has been established to eliminate the need for commuting.
- The use of private electric vehicles is encouraged with the installation of chargers in car parks. A policy has been developed for their use.
- Mould improvement projects are being promoted to avoid rubber waste going to the ordinary waste container.
- Internal electricity and water meters will be installed to have greater control over consumption and be able to act.
- Improvements in energy efficiency and water consumption have been implemented, already explained in previous points.
- There are internal purchasing projects to reduce over-packing from suppliers and other waste. This is covered in previous points of the document.



Every year, on a voluntary basis, Virospack participates in the Carbon Disclosure Project (CDP) reporting all its emissions and the actions it takes to reduce them. This participation is consistent with the values of continuous improvement on which the company is founded. As part of this, every year it improves processes and strives to raise the score within CDP.



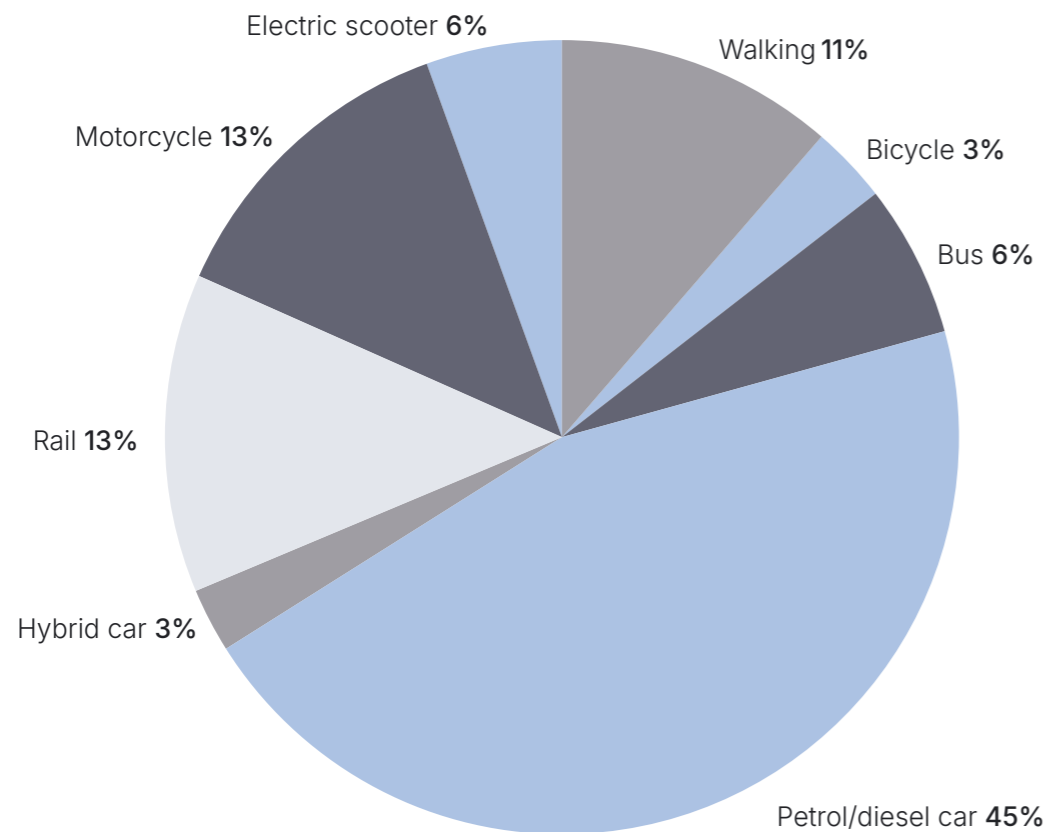
3.1.9 MOBILITY

In 2023, the first survey was carried out of the Virospack team to find out the distance and type of transport used to commute from home to work.

Of the approximately 350 workers, 256 filled out the survey, of which 40% come from the same municipal area where Virospack (Badalona) is located and the others from nearby municipalities. For example, 18% come from Barcelona and 11% from Santa Coloma de Gramenet.

45% of the respondents use a petrol or diesel car and 13% commute by motorcycle. The remaining 42% travel to work by public transport or by natural means (on foot or cycling).

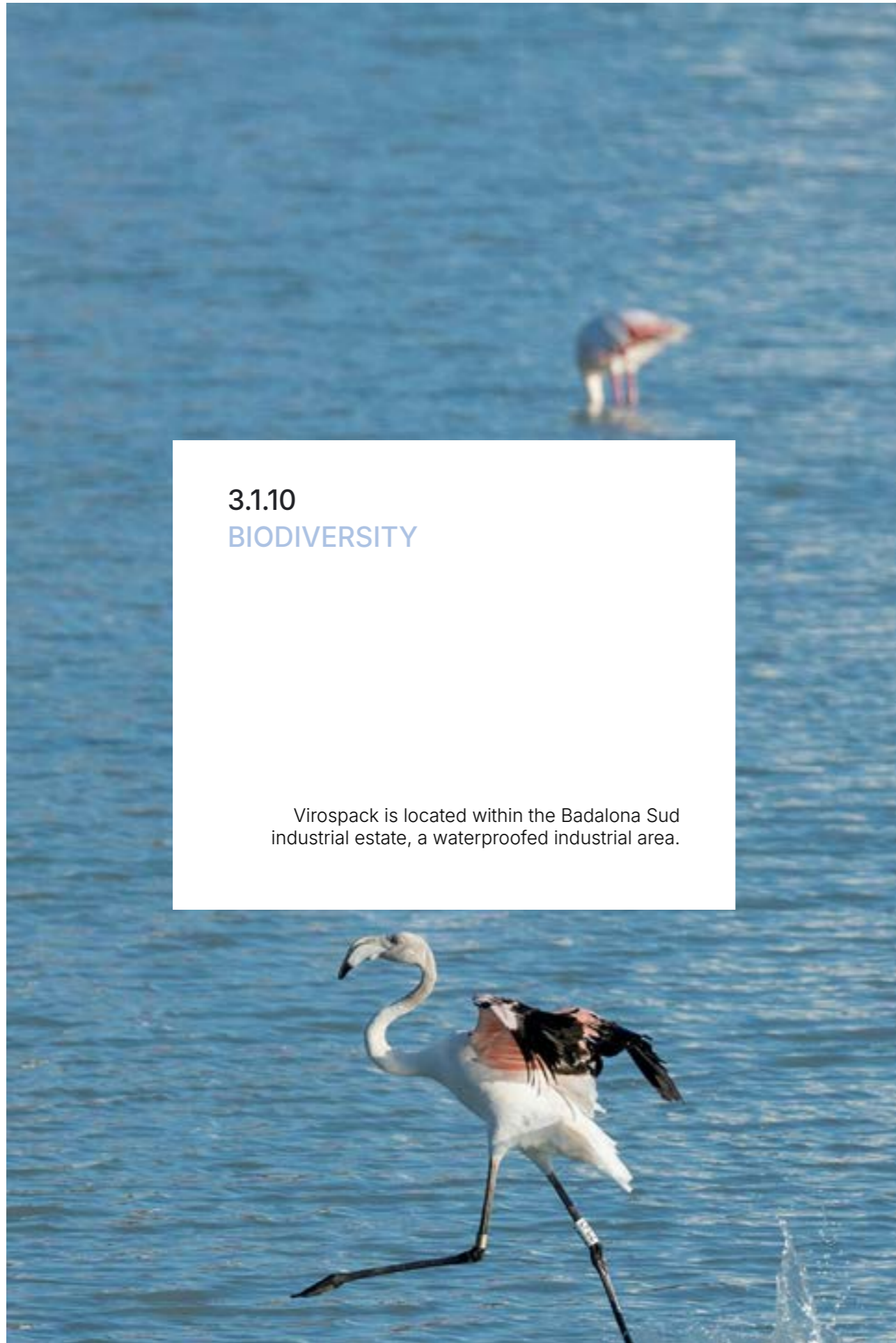
The majority of the workforce that live in the municipality or its surroundings who travel by motorbike or car do so because they say it is safer than other means of transport. They also comment that there is a bad bus link.



Among the most important measures implemented in recent years:

- Study the installation of electric charging points for Virospack staff vehicles.
- Measures to optimise business trips by promoting communication tools to reduce travel.
- A teleworking policy has been established.
- Flexi-time for office staff to avoid peak traffic hours.





3.1.10
BIODIVERSITY

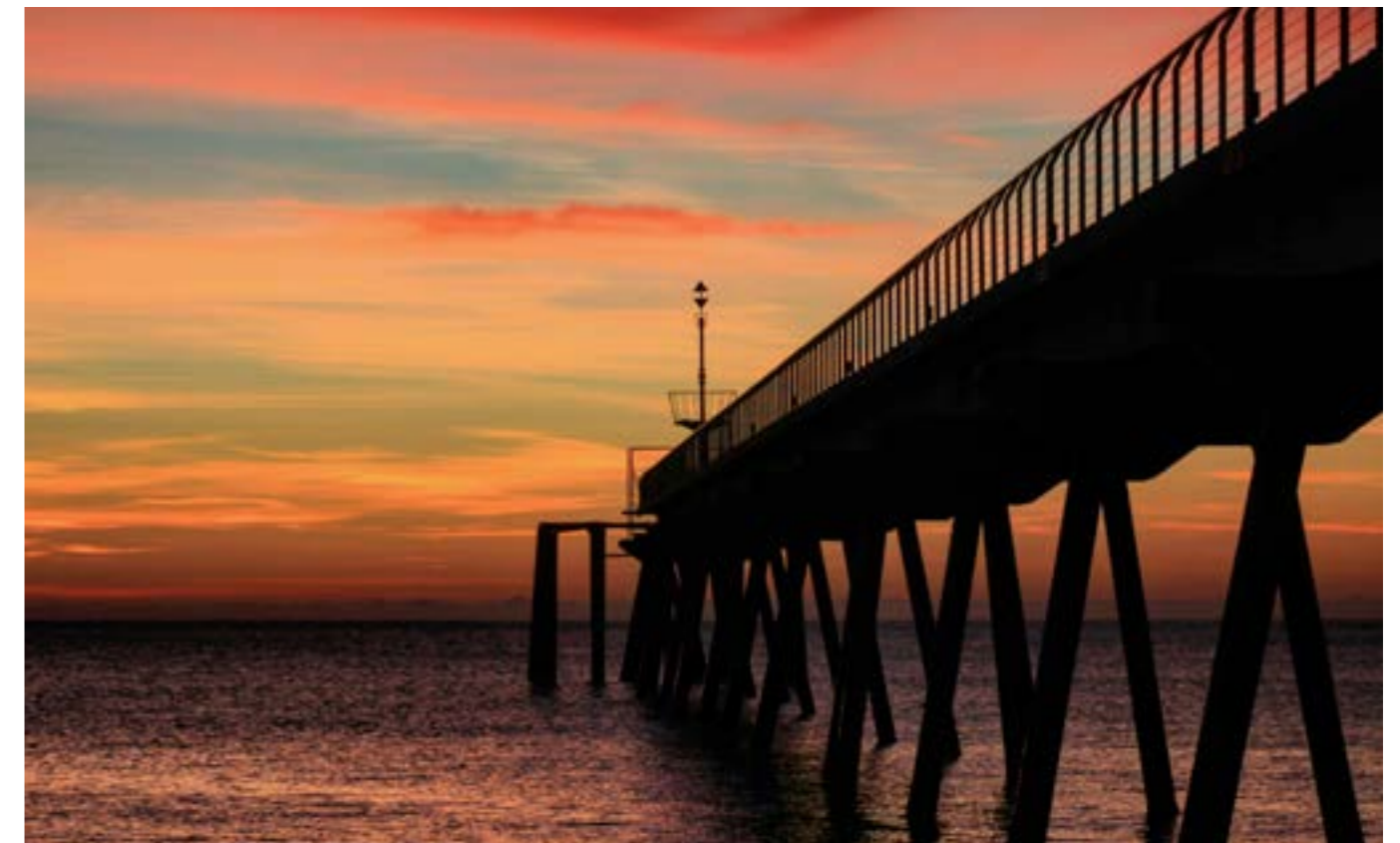
Virospack is located within the Badalona Sud industrial estate, a waterproofed industrial area.

The closest natural features are the Besòs River, 1.5 km away, and the Badalona coastline, 2 km away. This is why land use has been considered as an indicator of the impact on biodiversity. It does not consume products or services that have a direct impact on biodiversity.


	Occupied surface area (m ²)*
Building 1 - Juli Galve Brusson, 19	2.579 m ²
Building 2 - Alfons XII, 555	2.757 m ²
Building 3 - Sant Lluç, 54	6.903 m ²

* The surface area has not changed in the last 3 years

The company does not carry out activities with impacts on biodiversity or in protected areas, universal heritage or biosphere reserves. Nor does it create any sound or odour pollution in the environment.




3.2 ENVIRONMENTAL LEGAL COMPLIANCE



Law 20/2009, of 4 December, on prevention and environmental control of activities.

Municipal Council Activities and Environmental Intervention Ordinance of Badalona Town Council (BOP 81, 04/04/2003)

Virospack is classified within Annex II of the Law and has an environmental licence in both workplaces.



Decree 47/2005, of 22 March, amending Decree 103/2000, of 6 March, approving the Regulation of charges managed by the Catalan Water Agency (Official Journal of the Government of Catalonia - DOGC number 4350, of 24/03/2005) (DOGC number 3097, of 13/03/2000)

Metropolitan Area Waste Water Disposal Regulations (Official Bulletin of the Province of Barcelona - BOPB of 12/12/2018)

Legislative Decree 3/2002, of 4 November, approving the revised text of the legislation on water in Catalonia. Decree 103/2000, of 6 March, approving the Regulation of charges managed by the Catalan Water Agency (DOGC number 4015, of 21/11/2002) (DOGC number 3097, of 13/03/2022).

Royal Decree 3/2023, of 10 January, annex whereby the technical-health criteria for the quality of drinking water, its control and supply are established. Official State Gazette - BOE number 9 of 11/01/2023 and Royal Decree 487/2022 of 21 June, which establish the health requirements for the prevention and control of legionellosis.

Virospack periodically presents the declaration of water use and pollution.

Virospack has a waste dumping permit.

Virospack makes all the water fee payments.

Virospack meets the hygiene and health requirements for the prevention and control of legionellosis.



Law 16/2022 of 28 June on Protection against Noise Pollution. Badalona noise and vibration regulation ordinance. (DOGC number 3575 of 11/12/2011)

Virospack respects noise pollution limits.



Order MAB/329/2003, of 15 July 2003, approving the telematic procedure related to the formalising of waste control and tracking documentation and the request for registration in the Registry of Industrial Waste Producers of Catalonia (DOGC number 3933, of 25/07/2003).

Order MAB/401/2002, of 19 September, approving the electronic submission procedure for the annual industrial waste declaration (DOGC number 3984, of 09/10/2003)

Decree 93/1999, of 6 April, on waste management procedures (DOGC number 2865, of 12/04/1999).

Decree 152/2017, of 17 October, on the classification, codification and methods of waste management in Catalonia. Legislative Decree 1/2009, of 21 July, which approves the revised text of the Waste Regulatory Law and the specific or complementary provisions that regulate certain categories of waste. Law 22/2011, of 28 July on waste and contaminated soils. (DOGC number 7477 of 19/10/2017) (DOGC number 5430 of 28/07/2009) (BOE number 181 of 29/07/2011).

Law 08/2008, of 10 July, on the financing of waste management infrastructures and the fees for waste disposal.

Law 7/2002, of 8 April, on waste and contaminated soil for a circular economy (BOE number 85 of 09/04/2022).

Royal Decree 679/2006, of 2 June, regulating the management of used industrial oils. (BOE number 132 of 03/06/2006).

Royal Decree 110/2015, of 20 February, on waste electrical and electronic equipment. (BOE number 45 of 21/02/2015).

Royal Decree 110/2015, of 20 February, on waste electrical and electronic equipment. (BOE number 45 of 21/02/2015).

Royal Decree 710/2015, amending Royal Decree 106/2008, of 1 February, on batteries and accumulators and the environmental management of their waste. (BOE number 177, of 25/07/2015) (BOE number 37, of 12/02/2008)

Virospack has registered the two industrial buildings in the Registry of Industrial Waste Producers of Catalonia.

Virospack submits the DARI for each of the centres.

Virospack records the waste generated.

Virospack classifies, sorts and manages waste with the relevant documentation and with authorised waste managers, with whom it has a treatment contract.

Virospack is responsible for its disposal fees.

Virospack stores and packages hazardous waste at the production site in suitable and duly labelled containers for a period not exceeding 6 months.

Virospack manages the oils derived from maintenance in accordance current relevant law.

Virospack manages the oils derived from maintenance in accordance current relevant law.

Virospack manages the waste of electrical and electronic devices in accordance with current relevant law.

Virospack separates the batteries used at source.



Royal Decree 1055/2022, of 27 December, on packaging and packaging waste, (BOE number 311 of 28/12/2022).

Virospace carries out the annual packaging declaration and complies with the first additional provision of the cited law.



Royal Decree 100/2011, of 28 January, updating the catalogue of potentially contaminating activities in the atmosphere and establishing the basic provisions for its application. (BOE number 25 of 29/01/2011).

Virospace has active record books and carries out periodic checks of all its emission points.

Decree 139/2018, of 3 July, on the atmospheric environmental intervention regimes of establishments where potentially polluting activities are carried out. (DOGC number 7657 of 05/07/2018).

Virospace has duly equipped its emission points and minimises their diffuse emissions.

Royal Decree 117/2002, of 31 January, on limiting emissions of volatile organic compounds due to the use of solvents in certain activities. (BOE number 33 of 07/02/2003).

Virospace complies with the emission limits in place.

Royal Decree 115/2017, of 17 February, regulating the marketing, sale and handling of fluorinated gases and equipment based on them, as well as the certification of the professionals who use them, and establishing the technical requirements for installations that carry out activities that emit fluorinated gases. (BOE number 42 of 18/02/2017)

Virospace controls the handling of the fluorinated gases present in the equipment of its facilities and implements a leak control plan.

Royal Decree 117/2002, of 31 January, approving the Regulation of Industrial Emissions and Implementing Law 16/2002, of 1 July, on Integrated Pollution Prevention and Control (BOE number 33 of 07/02/2002)

Virospace carries out the solvent management plan on an annual basis.



Royal Decree-Law 29/2021, of 21 December, whereby urgent measures are adopted in the energy sphere for the promotion of electric mobility, self-consumption and the deployment of renewable energies. (BOE number 305 of 22/12/2021)

Virospace carries out energy audits every four years.



Agreement concerning the International Carriage of Dangerous Goods by Road (ADR), signed in Geneva on 30 September 1957. Amendments in annexes a and b, (BOE number 300 of 16/12/1998)

Virospace complies with carriage security requirements and has a security advisor.



Royal Decree 430/2022, of 7 June, amending Royal Decree 1802/2008, of 3 November, amending the Regulation on notification of new substances and classification, packaging and labelling of dangerous substances, approved by Royal Decree 363/1995 of 10 March, with the purpose of adapting its provisions to Regulation (EC) number 1907/2006 of the European Parliament and of the Council (REACH Regulation), (BOE number 136 of 08/06/2002)

Virospace complies with REACH regulations and all its MSDS are up to date.



Order ARP/1080/2017, of 2 November, amending annex I of Royal Decree 9/2005, of 14 January, establishing the list of activities that potentially pollute the soil and the criteria and standards for the declaration of contaminated soils. (BOE number 272 of 09/11/2017)

Virospace has the periodic situation report.



In relation to industrial safety, Virospace has legalised all its facilities and carries out all the required maintenance and technical-legal reviews.



3.3

RESULTS OF THE 2023 COMMITMENT

The following presents the commitments made and objectives set the previous year and the degree of their fulfilment.

Non-fulfilment is often due to the variability of the customer's demand for products. The production process is the same but the products, the quantity of products and their characteristics vary. Even so, Virospack always sets goals to act on the environmental aspects that turn out to be significant for its activities.

The justification for the achievement or non-achievement of each objective is detailed in the relevant section of this document.

BUILDING 1: JULI GALVE BRUSSON, 19

Aspect	Indicator	Goal	Result	Remarks
Emissions of metallic VOCs	Kg VOC/k unit produced	-5%	+48%	Due to customer requirements, the consumption of a primer with a high VOC content has increased
Reduction of Ordinary Waste	Kg VOC/k unit produced	-5%	-16%	Achieved
Reduction of contaminated Packaging Waste	Kg VOC/k unit produced	-5%	+56%	Increase in raw materials in small containers
Reduction of Plastic Waste	Kg VOC/k unit produced	-5%	+10%	Work continues to reduce supplier packaging
Reduce the consumption of Organic screen printing Ink	Kg VOC/k unit produced	-5%	+12%	The useful life of the ink is short and it is litter used compared with other materials. Therefore it is not considered relevant for 2024

BUILDING 2: ALFONS XII, 555

Aspect	Indicator	Goal	Result	Remarks
Reduce sanitation water consumption	m ³ /equivalent worker	-10%	-27%	Achieved
Reduction of contaminated Packaging Waste	Kg/k unit produced	-3%	-36%	Achieved
Reduction of Plastic Waste	Kg/k unit produced	-5%	+23%	Work continues to reduce supplier packaging

BUILDING 3: SANT LLUC, 54

Aspect	Indicator	Goal	Result	Remarks
Reduction of Ordinary Waste	Kg/k unit produced	-5%	-11%	Achieved
Reduction of Plastic Waste	Kg/k unit produced	-5%	-0.1%	Work continues to reduce supplier packaging and internal transfer packaging between buildings

3.4

SIGNIFICANT ENVIRONMENTAL ASPECTS

Following the evaluation criteria established for 2023, the significant environmental aspects are those that have obtained more than 30 points if they are direct or more than 5 points if they are indirect, according to the above tables, and at the same time that the company has decided to address.

BUILDING 1: JULI GALVE BRUSSON, 19

Significant environmental aspects 2023

	ENVIRONMENTAL ASPECTS	ENVIRONMENTAL IMPACT
DIRECT	VOC Emissions	Photochemical smog formation
	Generation of absorbent waste	Generation of hazardous waste Impact of waste treatment
	Generation of ordinary waste	Consumption of non-renewable natural resources Impact arising from removal to landfill
	Generation of paper and cardboard waste	Consumption of non-renewable natural resources
	Generation of contaminated packaging waste	Generation of hazardous waste Impact arising from waste treatment
	Generation of paint batch waste	Generation of hazardous waste Impact arising from waste treatment
	Generation of waste paint in water	Impact arising from waste treatment
	Power consumption	Consumption of renewable natural resources
	Generation of plastic waste	Consumption of non-renewable natural resources Impact arising from waste management
	Consumption of solvent based paint	Consumption of non-renewable natural resources Formation of photochemical smog
INDIRECT	Eco-Design	Landscape impact Land occupation Soil pollution
	Consumption of materials to manufacture raw and auxiliary materials	Consumption of natural resources Air pollution Soil pollution Water pollution

BUILDING 2: ALFONS XII, 555

Significant environmental aspects 2023

ENVIRONMENTAL ASPECTS		ENVIRONMENTAL IMPACT
DIRECT	Generation of plastic waste	Consumption of non-renewable natural resources Impact arising from waste management
INDIRECT	Consumption of materials to manufacture raw and auxiliary materials	Consumption of natural resources Air pollution Soil pollution Water pollution

BUILDING 3: SANT LLUC, 54

Significant environmental aspects 2023

ENVIRONMENTAL ASPECTS		ENVIRONMENTAL IMPACT
DIRECT	Generation of plastic waste	Consumption of non-renewable natural resources Impact arising from waste management
INDIRECT	Consumption of materials to manufacture raw and auxiliary materials	Consumption of natural resources Air pollution Soil pollution Water pollution

3.5

COMMITMENT FOR 2024

The goals for 2024 derive from the significant environmental aspects identified in 2023. The closing dates for all goals are in December.

BUILDING 1: JULI GALVE BRUSSON, 19

Aspect	Indicator	Goal	Remarks
Emissions of metallic VOCs	Kg VOC/k unit produced	-5%	Switch to paints high in solids Cleaning solvent dosing Continue to reduce the consumption of solvent-based paint
Reduction of Contaminated Absorbents and Filters	Kg/k unit produced	-1%	Improve ducts to prevent spills that are cleaned with absorbents
Reduction of Paper and Cardboard Waste	Kg/k unit produced	-5%	Reduce the generation of secondary cardboard waste from supplier
Reduction of Contaminated Packaging Waste	Kg/k unit produced	-3%	Reduction of the generation of contaminated packaging Supply with larger containers
Reduction of Paint Batch Waste	Kg/k unit produced	-5%	Apply the sludge press
Reduction of Paint Residues in water	Kg/k unit produced	-8%	Optimisation of the new paint line
Reduce Electricity Consumption	kWh/unit produced	-3%	Implement energy efficiency projects
Reduction of Plastic Waste	Kg/k unit produced	-5%	Reduce the generation of secondary plastic waste from the supplier
Reduction of solvent-based Paint Consumption	Kg/k unit produced	-5%	Switch to paints high in solids



BUILDING 2: ALFONS XII, 555

Aspect	Indicator	Goal	Remarks
Reduction of Plastic Waste	Kg/k unit produced	-5%	Reduce the generation of secondary plastic waste

BUILDING 3: SANT LLUC, 54

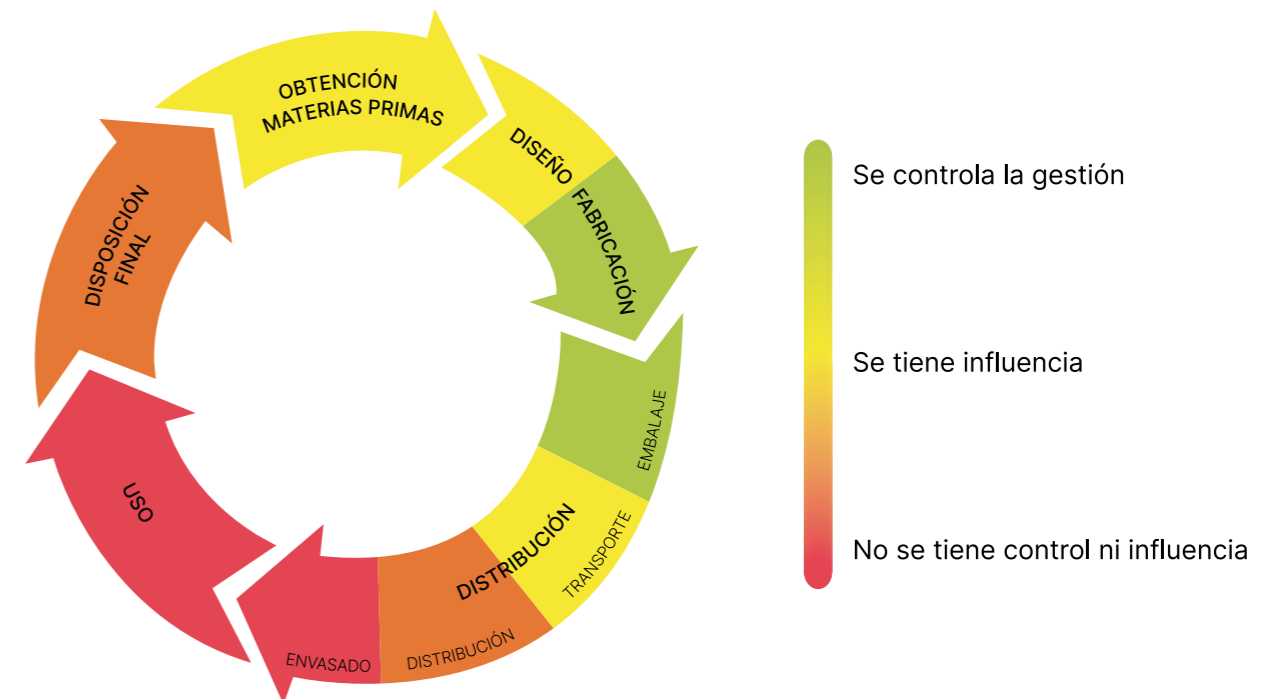
Aspect	Indicator	Goal	Remarks
Reduction of Plastic Waste*	Kg/k unit produced	-5%	Reduce the generation of secondary plastic waste

* Although in the Environmental Aspects Assessment it did not show as significant by a very small margin, it is considered that plastic reduction actions must be carried out, such as the initiative set out in the 2023 Environmental Protection Competition.

3.6 EVALUATION CRITERIA OF ENVIRONMENTAL ASPECTS

Virospack evaluates environmental aspects from the perspective of life cycle analysis and assesses the degree of incidence it has at each stage of the product life cycle.

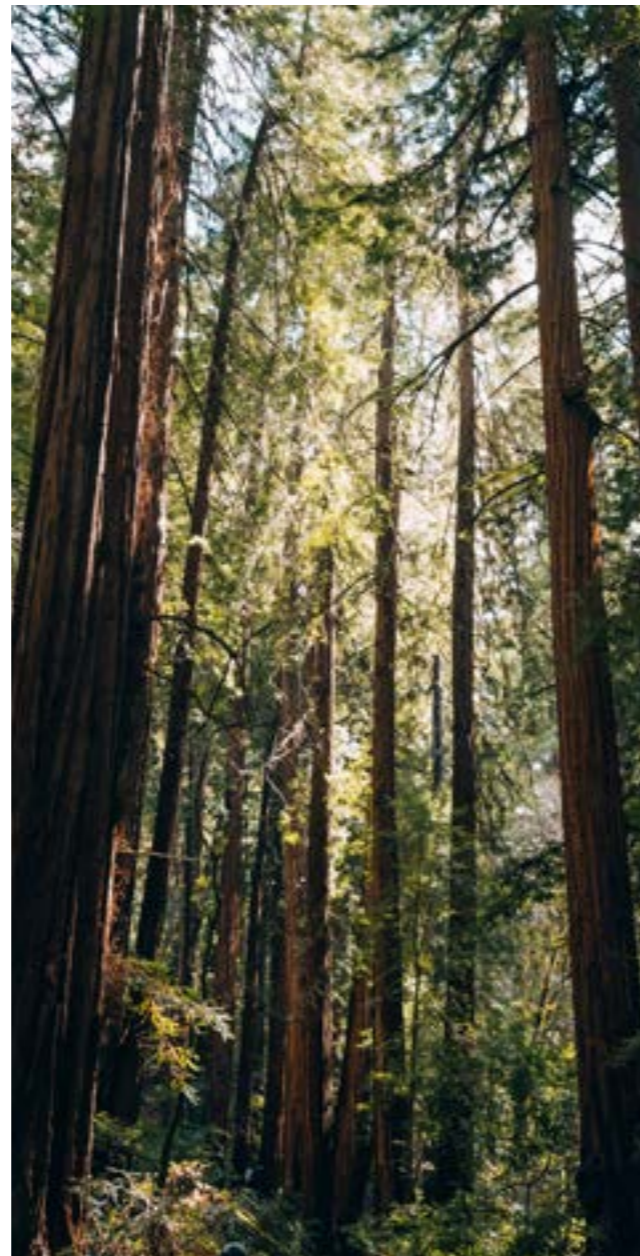
In accordance with the life cycle analysis, the environmental aspects of each stage are evaluated. An environmental aspect is considered to be direct when you have control over its management (green) and is indirect when you have influence (yellow). Those environmental aspects over which there is no control or influence are not considered assessable environmental aspects (red).



Degree and influence of Virospack in the analysis of the product life cycle

Direct environmental aspects are assessed using the following criteria:

- Degree of potential contamination
- Frequency
- Quantity or volume
- Risk of legal infringement
- Opportunity for improvement



Each section has a score according to whether the level is high, medium or low and is weighted according to the significance it may have for each environmental vector.

The assessment of the soil vector has not been considered since the company is located in an impermeable industrial zone where production is distributed over four floors, the ground floor of which is a warehouse.

Evaluation criteria for direct environmental aspects

ENVIORNENTAL VECTORS		WASTE WATER AND WATER CONSUMPTION	WASTE	AIR	NOISE	ENERGY	CONSUMPTION OF RESOURCES
DEGREE OF POTENTIAL CONTAMINATION	A:15	Hazardous waste	Hazardous waste	3. COV + TCP + TSP	Not applicable (industrial area)	Use of electrical energy	Non-renewable material
	M:10	Sanitary water	Non-hazardous waste that goes to landfill	TCP + TSP		Use of natural gas	Renewable material
	B:5	Water reused in the process	Hazardous or non-hazardous waste that is valorised	TSP		Use of renewable energies	Recycled material
FREQUENCY	A:15	Not applicable	Not applicable	Not applicable	>66% operating time	Not applicable	Not applicable
	M:10				33-66% operating time		
	B:0				<33% operating time		
QUANTITY/VOLUME	A:20	m3 consumed/ workers >20% compared with the previous year	Tn of waste generated/units produced >20% compared with the previous year	Not applicable	Not applicable	KWh consumed/ units produced >20% compared with the previous year	Tons of material generated/units produced >20% compared with the previous year
	M:10	m3 consumed /workers, between +1% and +20% more compared with the previous year	Tn of waste generated /units produced between +1% and +20% more compared with the previous year			KWh consumed /units produced between +1% and +20% more compared with the previous year	Tons of material generated/units produced between +1% and +20% more compared with the previous year
	B:0	m3 consumed /workers <than last year	Tn of waste generated /units produced <than last year			KWh consumed /units produced < than last year	Tons of material generated/units produced < than last year
RISK OF LEGAL INFRINGEMENT	A:30	Not applicable	Not applicable	Up to 45% below the established limit	Up to 0,5dBA below the established limit	Not applicable	Not applicable
	M:10			Between 45% and 55% below the limit set	Between 0,5 and 2dBA below the limit set		
	B:0			More than 55% below the limit set	More than 2dBA below established limit		

ENVIRONMENTAL VECTORS		WASTE WATER AND WATER CONSUMPTION	WASTE	AIR	NOISE	ENERGY	CONSUMPTION OF RESOURCES
OPPORTUNITY FOR IMPROVEMENT	A:10	There is an economically viable alternative					
	M:5	There is no economically feasible alternative					
	B:0	No action is required					
LEVEL OF SIGNIFICANCE = DEGREE OF POTENTIAL CONTAMINATION + FREQUENCY + QUANTITY/VOLUME + RISK OF LEGAL BREACH + OPPORTUNITY FOR IMPROVEMENT							
SIGNIFICANT ≥ 30							

Technical note: VOCs: volatile organic compounds; TCPs: Thermal combustion products; TSP: Total suspended particles

Assessment criteria for indirect environmental aspects

IMPACT	
A:2	Risk for the image of the company or for some of its activities
M:1	Risk of breach of the company's environmental commitment
B:0	Not significant due to the low impact, since the associated stakeholder performs good management
CAPACITY OF INFLUENCE	
A:2	Aspect with clear influence and possibility of substitution or change, without non-viable repercussions
M:1	Aspect subject to possibility of decision or media influence; may impact on other processes
B:0	Aspect with very little or very limited influence
OPPORTUNITY FOR IMPROVEMENT	
A:4	There are opportunities for improvement with a low return period
M:2	There are viable improvement options with an expected return period
B:0	There are opportunities for improvement with a high return period or there are no viable improvement options
LEVEL OF SIGNIFICANCE = IMPACT + ABILITY TO INFLUENCE + OPPORTUNITY FOR IMPROVEMENT	
SIGNIFICANT ≥ 5	

EVALUATION

A:2	HIGH
M:1	MEDIUM
B:0	LOW



04

STAFF

Our workers are essential for growth, development of our projects and for the provision of high quality services. Our annual human resources plans provide for attracting, developing, retaining and motivating talented people, and their identification with the company's values is the key to maintaining a workforce aligned with the Group's objectives.

Mutual respect and equality are the principles on which we base the Group's labour relations. In compliance with all applicable human and labour rights rules, laws and regulations, and faithful to the company's equality plan, all workers are treated fairly and respectfully, promoting a healthy and safe work environment, and preventing behaviours that might cause discrimination between company workers or third parties, thus preventing any discrimination based on gender, race, age, religion, trade union membership or political affiliation, sexual orientation, culture, education, marital status or nationality.



4.1 INFORMATION ON SOCIAL AND STAFF-RELATED ISSUES

Next, we set out the figures relating to employment information:

4.1.1 TOTAL NUMBER AND DISTRIBUTION OF WORKERS BY

A) Sex	2022		2023	
	Total	Percentage	Total	Percentage
Men	158,70	41,11%	147,00	41,19%
Women	227,38	58,89%	209,89	58,81%
TOTAL	386,08	100%	356,89	100%

B) Age	2022				2023			
	Men	Women	Total	Percentage	Men	Women	Total	Percentage
18 - 30 years	29,19	11,24	40,43	10,47%	17,77	8,35	26,12	7,32%
31 - 40 years	42,38	45,95	88,33	22,88%	45,09	41,21	86,00	24,18%
41 - 50 years	43,72	104,52	148,24	38,40%	38,03	97,04	135,07	37,85%
>60 years	39,41	59,46	98,87	25,61%	41,66	55,29	96,95	27,17%
TOTAL	4	6,21	10,21	2,64%	4,45	8,01	12,46	3,49%

C) Country. Currently all workers provide their services within the national territory.

D) Professional Classification	2022				2023			
	Men	Women	Total	Percentage	Men	Women	Total	Percentage
Professional Group 0	1	0	1	0,26%	0,33	0	0,33	0,00%
Professional Group 1	0	0	0	0,00%	0	0	0	0,00%
Professional Group 2	41,77	180,29	222,06	57,52%	35,62	160,52	196,14	54,96%
Professional Group 3	78,86	26,31	105,17	27,24%	73,26	28,43	101,69	28,49%
Professional Group 4	12,87	13,52	26,39	6,84%	13,17	14,05	27,22	7,63%
Professional Group 5	17,20	4	21,20	5,49%	17,59	3,9	21,49	6,02%
Professional Group 6	6	3	9	2,33%	7,04	2,98	10,02	2,81%
Professional Group 7	0	0	0	0,00%	0	0	0	0,00%
TOTAL	158,70	227,38	386,08	158,70	147,00	209,89	356,89	100,00%

Professional Group as per the XX Collective Agreement of the Chemical Industry

D) Gender of managers	2022	2023	Percentage
Men	6	6	42,86%
Women	8	8	57,41%
TOTAL	14	14	100%

4.1.2 DISTRIBUTION ACCORDING TO CONTRACT TYPE

A) Sex	2022				2023			
	Men	Women	Total	Percentage	Men	Women	Total	Percentage
Permanent Full-time	153,46	202,17	355,63	92,11%	146,29	200,30	346,6	97,12%
Permanent Part-time	0,24	4,71	4,95	1,28%	0	3,13	3,13	0,88%
Temporary accumulation of tasks	2,42	9,05	11,47	2,98%	0,46	0,72	1,18	0,33%
Temporary interns/substitutions	0,27	2,01	2,28	0,59%	0,25	2,14	2,39	0,67%
Temporary Part-time	0	0,24	0,24	0,06%	0	0	0	0%
Partial Retirement	0	0,85	0,85	0,22%	0	1,01	1,01	0,28%
Discontinuous fixed	0,82	8,10	8,92	2,31%	0	2,59	2,59	0,73%
TOTAL	158,70	227,38	386,08	100%	147,00	209,89	356,89	100%

B) Age	2022						2023					
	18-30	31-40	41-50	51-60	>60	Total	18-30	31-40	41-50	51-60	>60	Total
Permanent Full-time	34,92	81,24	134,4	95,71	9,36	355,6	24,18	84,44	129,1	97,43	11,45	346,6
Permanent Part-time	0	2,1	2,86	0	0	4,96	0	0	3,13	0	0	3,13
Temporary accumulation of tasks	1,81	2,15	5,39	2,12	0	11,47	0,17	0,72	0,29	0	0	1,18
Temporary interns/substitutions	1,18	0,09	1	0	0	2,28	1,15	0	0,72	0,52	0	2,39
Temporary Part-time	0	0,02	0	0,22	0	0,24	0	0	0	0	0	0
Partial Retirement	0	0	0	0	0,85	0,85	0	0	0	0	1,01	1,01
Discontinuous fixed	0,78	2,73	4,59	0,82	0	8,92	0,62	1,14	0,83	0	0	2,59
TOTAL	40	88	148	99	10	386	26	86	134	98	12	357

C) Professional classification

Distribution of workers by type of contract/professional group

	2022										2023								
	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 0	Interns	TOTAL	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 0	TOTAL
Permanent Full-time	0	196,0	102,0	25,9	21,2	9,0	0	1,0	0	355,6	0	188,0	100,0	26,7	21,4	10,0	0	0,3	346,0
Permanent Part-time	0	3,7	1,2	0	0	0	0	0	0	5,0	0	1,6	1,5	0	0	0	0	0	3,1
Temporary accumulation of tasks	0	11,1	0,3	0	0	0	0	0	0	11,5	0	1,2	0	0	0	0	0	0	1,2
Temporary interns/substitutions	0	2,3	0	0	0	0	0	0	0	2,3	0	2,1	0	0,3	0	0	0	0	2,4
Temporary Part-time	0	0,2	0,2	0,5	0	0	0	0	0	0,9	0	0,6	0,2	0,2	0	0	0	0	1,0
Partial Retirement	0	8,1	0,8	0	0	0	0	0	0	8,9	0	2,6	0	0	0	0	0	0	2,6
Discontinuous fixed	0	0	0,5	0	0	0	0	0	1,3	1,7	0	0	0	0	0	0	0	0	0,0
TOTAL	0	222	105	26	21	9	0	1	1	386	0	196	101	27	21	10	0	0	356

Professional Group as per the XX Collective Agreement of the Chemical Industry

4.1.3

DISTRIBUTION OF REDUNDANCIES

A) Sex

	2022	2023	Percentage
Men	10	3	18,75%
Women	6	13	81,25%
TOTAL	16	16	100%

B) Age

	2022		2023			
	Men	Women	Men	Women	Total	Percentage
18 - 30 years	3	0	0	0	0	0%
31 - 40 years	4	1	1	4	5	31,25%
41 - 50 years	2	3	1	7	8	50%
>60 years	0	1	0	0	0	0%
TOTAL	10	6	3	13	16	100%

C) Professional classification

Distribution of redundancies by professional group (*)

	2022		2023			
	Men	Women	Men	Women	Total	Percentage
Professional Group 0	0	0	0	0	0	0%
Professional Group 1	0	0	0	0	0	0%
Professional Group 2	3	5	1	11	12	75%
Professional Group 3	7	0	1	1	2	12,5%
Professional Group 4	0	1	0	1	2	12,5%
Professional Group 5	0	0	1	0	0	0
Professional Group 6	0	0	0	0	0	0
Professional Group 7	0	0	0	0	0	0
TOTAL	10	6	3	13	16	100%

(*)Professional Group as per the XX Collective Agreement of the Chemical Industry

4.1.4 DISTRIBUTION OF AVERAGE PAY

A) Sex

The difference between average pay between men and women is due to the fact that the highest-paid sections are Maintenance and Warehouse. These sections are made up exclusively of men, due to the lack of female professionals with these profiles in the labour market.

	2022	2023
Men	29.521,77€	32.306,37€
Women	23.264,44€	24.572,35€

Average pay by sex

B) Age

	Pay Mid 2022	Pay Mid 2023
18 - 30 years	23.332,29€	24.215,77€
31 - 40 years	24.871,85€	26.270,56€
41 - 50 years	25.470,19€	26.755,37€
51 - 60 years	29.807,17€	32.466,27€
>60 years	25.051,59€	25.751,77€

Average pay distribution by age group

C) Professional classification

	2022	2023
Professional Group 1	-	-
Professional Group 2	20.974,46€	21.786,32€
Professional Group 3	28.309,81€	29.357,27€
Professional Group 4	33.200,60€	34.833,77€
Professional Group 5	53.276,35€	50.724,51€
Professional Group 6	61.321,39€	60.155,10€
Professional Group 7	-	-

Average pay distribution by professional group (Professional Group as per the XX Collective Agreement of the Chemical Industry)

4.1.5 WAGE GAP

The Group maintains its commitment to effectively apply the principle of equal pay for work of equal value and follows this principle as the basis of its remuneration policy, applying it to the practice of setting pay when the worker is hired and in pay reviews throughout their working life.

To guarantee this, we take the view that the analysis and regular monitoring of the gender wage gap is the necessary tool to ensure the application of the principle of equal pay, since by periodically evaluating indicators that relate wage differences by positions and sex, it is possible to detect possible differences between the sexes and be able to reduce them.

We have the assistance of an external advisor who was commissioned to study the pay gap, analysing this information by professional

categories, with the firm intention to correct and adjust possible deviations.

From the indicator data obtained, no significant differences were observed in remuneration between women and men within the same workplace. There is no wage discrimination on the basis of sex, nor differences in pay that are not based on individual factors (level of training, work experience, seniority, etc.), or workplace (roles performed, level of responsibility, working hours, etc.)

	Men	Women	Percentage
Professional Group 2	23.962€	21.300€	11%
Professional Group 3	30.095€	27.583€	8%
Professional Group 4	35.196€	34.567€	2%
Professional Group 5	49.073€	58.570€	-19%
Professional Group 6	61.958€	57.270€	8%

Formula = (average male pay - average female pay) / average male pay

4.1.6 DISCONNECTION FROM WORK

The Group's aim is that its workers can effectively enjoy their rest time and preserve their personal and family privacy.

It is for this reason that practices aligned with work disconnection have been encouraged, avoiding communication with workers through any channel (telephone, email or any other) outside working hours, unless there is an urgent, unforeseen need that cannot be dealt with by other means.

Furthermore, meetings have been avoided in the last part of the working day to avoid clashes that would affect work/life balance. Measures have been implemented by the IT department to ensure that no one exceeds their working hours, automatically disconnecting once the stipulated maximum time has been reached, and they are required to justify if they remain connected any longer. Access to company email from private devices has also been limited, apart from for security reasons, to prevent people from having easier access to it and thus be able to enjoy their break between working days.

All of the above and other points are included in the digital disconnection policy implemented in 2022 and approved with the collaboration of the RLT.

4.1.7 WORKERS WITH DISABILITIES

As a socially responsible company, we maintain a commitment to the labour integration of differently abled people.

Having a job allows them to integrate into the world of work and reduces the risk of social exclusion. That is why the expression of our commitment to the labour integration of people with disabilities encourages their recruitment into the workforce.

The average number of people hired during the financial year 2023 and 2022, with a disability greater than or equal to 33% was eight.

4.2 ORGANISATION OF WORKING HOURS

During the last quarter of every year, the Group agrees with the workers' legal representatives on the work calendar for the following year. Always respecting the annual maximum hours set by the relevant collective bargaining agreement and reaching a consensus regarding the scheduling of holiday periods and the possible extra working hours that may be generated.

The aim is to agree on a general calendar for the whole company, which allows us to balance workers' family life with the company's production needs. In this way, an organisation of working hours is achieved, which appeals to workers and which allows them to achieve a balance for the most part, with their family life.

Without a doubt, our work calendar is an added value of the company which is rated very positively by all the members of the company with a broad consensus of all the parties involved.

4.2.1 WORKING DAY RECORD

Royal Decree-Law 8/2019, of 8 March, requires a working day record, which includes the specific start and end time of each worker's day. The purpose of this is to guarantee compliance with the limits in terms of working hours.

The Group was already carrying out this contract registration long before the Royal Decree was published, recording the start and end of the day for each of our workers through a time clock, any time that exceeds the usual day has to be justified.

The COVID-19 health crisis brought with it the implementation of teleworking to all positions for which it was feasible and that allow the provision of remote work. This called for the adaptation of the pre-existing time recording system, of face-to-face recording in the company's offices and the implementation of a recording system adapted to teleworking that is carried out remotely through the company's ERP.

4.2.2 ABSENTEEISM

VIROSPACE prepares a monthly series of indicators with which it monitors the periodic, monthly and annual absences, differentiating their type according to the causes.

The indicators are analysed to be able to determine possible areas in which the company can take steps with the aim of reducing absences. Additionally, they are compared with the previous annual period to observe its evolution over time.

The current health crisis situation caused by COVID 19 increased absenteeism in 2020 and of course in 2021, still leading to an increase in absenteeism in 2022 and 2023 for this reason, but it has diminished and is now quite residual.

The following table shows the summary of the absolute absenteeism rate in 2023 for common contingencies, work accidents, occupational diseases, and maternity/paternity, the latter not being considered absenteeism, but nonetheless monitored.

Absenteeism data

		January	February	March	April	May	June	July	August	September	October	November	December
2023	Discharge days	11.883	10.831	11.687	11.101	11.220	10.965	11.250	11.117	10.894	11.214	10.961	11.218
	Sick days	829	901	886	697	883	900	977	837	708	736	646	508
	Days of accidents	38	31	39	3	1	0	54	35	8	4	10	2
	Maternity/Paternity	135	112	86	80	121	162	125	159	151	200	316	267
	Total days	12.885	11.875	12.698	11.881	12.225	12.027	12.406	12.148	11.761	12.154	11.993	11.995
	TOTAL OPERATORS	385	383	380	371	362	367	363	362	361	360	361	359
	% Absenteeism	7,78%	8,78%	7,96%	6,57%	8,22%	8,83%	9,32%	8,49%	7,37%	7,73%	8,15%	6,48%
	Average of workers on leave	29,94	33,67	30,26	24,36	29,76	32,41	33,82	30,73	26,61	27,84	29,41	23,25
2022	Discharge days	12.823	11.642	12.826	12.488	12.670	11.891	12.069	11.968	11.621	11.768	11.399	11.910
	Sick days	295	256	443	463	581	615	658	437	512	653	716	744
	Days lost due to accidents	416	207	149	19	22	23	72	40	54	0	19	29
	Maternity/Paternity	86	112	150	71	22	12	79	79	50	67	76	124
	Total days	13.620	12.217	13.568	13.041	13.295	12.541	12.878	12.524	12.237	12.488	12.210	12.807
	TOTAL OPERATORS	420	415	422	420	415	400	392	389	390	384	383	384
	% Absenteeism	5,85%	4,71%	5,47%	4,24%	4,70%	5,18%	6,28%	4,44%	5,03%	5,77%	6,64%	7%
	Average of workers on leave	24,58	19,53	23,08	17,81	19,51	20,73	24,63	17,27	19,63	22,14	25,44	26,90

4.2.3

WORK/LIFE BALANCE AND PROMOTION OF A RESPONSIBLE APPROACH

We strive to create an environment in the company that makes it easier for its workers to achieve a higher quality of life, a balance between their personal and professional life. This is why a set of measures to balance family life and work and options tailored to different personal and family situations are proposed whenever and wherever possible.

Workers apply the work/life balance measures set out in applicable law, the improvements introduced by the Collective Agreement of the Chemical Industry and other measures such as flexible hours, exchange of shifts between colleagues or flexibility in rest schedules.

Virospack maintains flexible hours at the beginning and end of the working day for office staff. In addition, it enables shift or day changes between colleagues in the industrial department, reductions in working hours tailored to the needs of each person, as long as and whenever the activity of the worker's department is compatible.

All Virospack workers enjoy full maternity/paternity leave, with the possibility of extending it with the breastfeeding period if necessary.

In response to the health crisis caused by COVID-19, Virospack has prioritised teleworking among its workforce. In this way, in those cases where the workers included in the telework system had difficulty covering the shifts requiring physical presence, they have been excused from this, allowing 100% of the working day to be teleworked.

The company currently has a telework policy that has been implemented and agreed upon and approved with the RLT since 2022.

4.3

HEALTH AND SAFETY

4.3.1

HEALTH AND SAFETY CONDITIONS AT WORK

VIROSPACK, is committed to permanently improving Health and Safety at work in conducting its activities, in order to achieve a rate of zero accidents and guarantee the right to enjoy a safe and healthy workplace.

To achieve this, VIROSPACK:

- Recognises that Occupational Risk Prevention is an integral part of company management and is part of the Total Quality concept.
- Is committed to complying with all current and future legal requirements.
- Promotes the progressive adaptation of work teams in terms of safety, as much as possible.
- Promotes the gradual replacement of those substances considered problematic with others that are less dangerous for workers' health.
- Develops safe workplaces in all areas of the company.
- Provides and encourages the use of personal protective equipment where required among its workers.
- Encourages the participation of all company staff in preventive initiatives.
- Provides appropriate training to all staff.
- Facilitates the necessary investment to continue progressing and achieve a reduction in accidents.

The company has a prevention plan and preventive planning. These are documents that reflect the preventive measures that must be carried out basically as a result of the risks, but also as a result of the investigation of work accidents and/or occupational diseases that occur in the company, emergency planning, health monitoring, training/information for workers, coordination of all these aspects as well as the contributions of workers to eliminate, reduce or control such risks.

The outsourced Prevention Service, as a body that specialises in the prevention of occupational risks, has as its mission to collaborate with the company in drawing up the plan by proposing possible corrective measures for the various risks and establishing priorities of action to each of them.



4.3.2 WORK ACCIDENTS

FREQUENCY RATE (AFR)

The accident frequency rate (AFR) represents the number of accidents with sick leave that occurred during the working day for every million hours worked by all workers in the company (excluding accidents without sick leave and en route).

It is calculated by dividing the number of accidents by the number of hours worked per hundred thousand.

	2022		2023	
	Man	Woman	Man	Woman
Number of accidents with leave (excluding en route)	8	2	7	3
Number of hours worked (excluding holidays)	1.752	1.752	1.752	1.752
Number of workers	161	223	147	209
Total number of hours worked	282.072	390.696	257.544	366.168
Accident Frequency Rate (AFR)	28,4	5,1	27,2	8,2

$AFR = (\text{number of accidents with leave}) / (\text{number of hours worked}) \times 10^6$

As a result of the accident frequency rate (AFR), it is observed that the number of men is higher than that of women, and there are more women than men in the company. It should be noted that men usually occupy positions with a higher level of associated risk.

During 2023 the group's average occupational accident frequency rate was 15.4 (between men and women), and the chemical sector's rate is 26.70, so we are below the benchmark figure.

OCCUPATIONAL DISEASE INCIDENCE RATE (ODIR)

The rate of incidence of occupational diseases (ODIR) represents the number of occupational diseases that occurred during the working day for all workers in the company.

At VIROSPACK the occupational disease incidence rate so far is zero.

LOST DAYS RATE (LWD) or SEVERITY RATE

The rate of days lost due to accidents (LWD) shows the number of days lost for every thousand hours worked.

It is calculated by dividing the number of days lost by the number of hours worked per thousand:

	2022		2023	
	Man	Woman	Man	Woman
Number of days lost	199	43	94	135
Number of hours worked (excluding holidays)	1.752	1.752	1.752	1.752
Number of workers	161	223	147	209
Total number of hours worked	282.072	390.696	257.544	366.168
Lost Work Day Rate (LWD rate)	0,71	0,11	0,36	0,37

$LWD = (n^{\circ} \text{ days lost} / n^{\circ} \text{ hours worked}) \times 10^3$

As a result of the rate of days lost due to accidents (LWD) in 2023, it is observed that it is the same for men as for women, there being more women than men in the company, this is because the leave taken women is of longer duration.

In 2023 the rate of days lost due to workplace accidents for the group was 0.36 (between men and women), the average rate for the chemical sector being 0.84, so we are below the benchmark figure.

4.3.3 DEATHS DUE TO WORKPLACE ACCIDENT OR OCCUPATIONAL DISEASE

At VIROSPACK, during its history, there have been no deaths due to workplace accidents or occupational diseases.

4.3.4 OCCUPATIONAL DISEASES

VIROSPACK has working procedure P022 - Investigation of workplace accidents and occupational diseases. This procedure aims to establish the criteria and responsibilities to ensure the correct investigation of workplace accidents and occupational diseases, as well as to determine their causes and deploy the necessary means to prevent their repetition within the company. It also establishes a system for communication.

The External Prevention Service is available to the company to help, if necessary, in the investigation of the workplace accident or occupational disease. In the case of harm to health with serious/fatal consequences, the External Prevention Service

will carry out the investigation together with the company. The result of the investigation is stored in a file that must be kept up to date.

As mentioned in the previous section (4.3.3), no occupational diseases have been identified or recorded at any time during the history of the company's activity nor have any workers, job or workplace controlled by the company been involved in work activities with a high incidence or high risk of developing certain diseases.

4.4

SOCIAL RELATIONS

The Group bases its social relations with the workers' representatives in an environment that allows for a constructive and trusting relationship. That is why it focuses on labour relations with transparency, in strict compliance with the law in force and on respect and dialogue at all times with the interlocutors of the workers' legal representatives.

Communication with the workers is carried out, mainly, through newsletters that are disseminated through all the currently available channels (email, website, bulletin board). Work is also underway to set up a worker portal, which will be linked to the implementation of the new ERP, where workers will be able to see all relevant company information, as well as the installation of monitors in all staff canteens, where a monthly PowerPoint presentation will be shown with the main news, vacancies, awards, fairs, equality issues, etc.



The social dialogue is implemented through fluid communication by all available means and especially by holding meetings, both regular and specific, at the request of the company or the workers' representatives. This makes it possible to quickly resolve any incidents that arise in the company's day-to-day operations.

During 2023, labour relations carried on normally and without significant incidents of conflict. Regular meetings were held with the workers legal representatives to deal with health and safety issues, the environment, application of the collective agreement, negotiation of the working calendar and equality issues.

A noteworthy aspect of the works council is the high degree of representativeness and participation in all company committees. In them, on a regular and periodic basis, the company's actions in matters of health and safety, equality, environment, etc. are consulted, debated and proposed. The workers' legal representatives sit and vote in all of them. The representation is well distributed both by company and by workers because different people participate in each of the committees (health and safety, environment, equality).

4.4.1

WORKER REPRESENTATION

Participation and consultation will be carried out through the means of representation established in the prevention regulations (Risk Prevention Officers, Health and Safety Committee - HSC, etc.), and the communication channels established by the company (Risk Prevention Officers, HSC mailbox and suggestion boxes in canteens). Committees meet at least once a quarter. Given that all workers provide their services in Spain, 100% of them are covered by the chemical industry collective agreement.

The Health and Safety Committee is a formal committee whose existence and function are integrated into the company's organisational and authority structure and it operates according to certain rules agreed in writing.

VIROSPACK, in compliance with article 38 of law 31/1995, on occupational risk prevention, has established a Health and Safety Committee as a joint and collegial participation body, intended for regular and periodic consultation of actions of the company in matters of health and safety.

The committee has four risk prevention officers, elected by the union to represent 100% of the workers, and four company representatives. It has been unanimously agreed to set up a single inter-centre committee for the company's four work centres (since these are close to Badalona industrial estate).

The powers of the Health and Safety Committee are:

- To participate in the development, implementation and evaluation of risk prevention plans and programmes in the company.
- To promote initiatives on methods and procedures for the effective prevention of risks, proposing to the company the improvement of conditions or the correction of existing deficiencies.
- To ascertain directly the situation regarding the prevention of risks in workplaces, carrying out for this purpose the visits it deems appropriate.
- Know how many documents and reports relating to working conditions are necessary for the performance of their roles and responsibilities, as well as those stemming from the activity of the risk prevention service, if applicable.
- Know and analyse the harm caused to the health or physical integrity of workers, in order to assess the causes and propose the appropriate preventive measures.
- Know and inform about the report and the annual schedule of the risk prevention service.

4.5

TRAINING

The Group works to ensure that workers have the necessary training to meet not only the requirements of their job description, but also to face the demands of the future arising from the use of new technologies, equipment, instruments, etc.

In order to draw up the annual training plans, the training needs of each department are identified, a process in which the Human Resources department, the company's senior and middle management are involved. The training plan is aligned with the company's strategic and business objectives.

We work with the various training models, providing training through the online, e-learning or face-to-face system, depending on the training being carried out and its requirements. Much of the training and development is formalised through on-the-job experience, providing all our workers with the technical and professional knowledge to perform their job. The workers are in a constant training process due to the technology and automation of the machinery, implementation of new work instructions, and new quality criteria.

Fundamental principles of training actions:

- The training programmes will have aspects related to respect for human rights and will promote a culture of ethical behaviour.
- No discrimination on the basis of sex, age or origin. Professionals in equal position and professional development have the same training and professional development opportunities.
- The use of different training tools will be encouraged (in-person, online, platforms, etc.)

Below we show the total number of hours of training distributed by professional group: Training hours by professional group and sex:

	2022				2023			
	Men	Women	Total	Percentage	Men	Women	Total	Percentage
Professional Group 2	106	6	112	1,86%	8	42	50	0,74%
Professional Group 3	2.833	80	2.913	48,34%	1.168	385	1.553	22,91%
Professional Group 4	313	866	1.179	19,56%	537	2.112,5	2.646,5	39,10%
Professional Group 5	409	0	409	6,79%	974	164	1.138	16,79%
Professional Group 6	735,5	659,5	1.413	23,45%	1.123	264	1.387	20,46%
Professional Group 7	0	0	0	0	0	0	0	0
TOTAL	4.414,5	1.611,5	6.026	100%	3.810	2.967,5	6.775,5	100%

4.6 UNIVERSAL ACCESSIBILITY

The Group employs 2% of its workforce with some type of disability globally, thus complying with social work and current legislation. All our workplaces are adapted for sensitive workers, thus facilitating their incorporation into all areas of the company, and facilitating their adaptation to the workplace.

4.7 EQUALITY

The Group declares its commitment to establishing and developing policies that integrate equal treatment and opportunities between women and men, without discriminating directly or indirectly on the basis of sex, as well as in the fostering and promotion of measures to achieve real equality at the headquarters of our organisation, establishing equal opportunities between women and men as a strategic principle of our Corporate and Human Resources Policy, in accordance with the definition of principle established by Organic Law 3/2007, of 22 March and that set out in Royal Decree 901/2020 of 13 October, for effective equality between women and men.

In each and every one of the areas in which the activity of this company is carried out, from recruitment to promotion, through pay policy, training, working conditions, occupational health, the organisation of working time and work/life balance, we assume the principle of equal opportunities between women and men, paying special attention to indirect discrimination, meaning by this "the situation in which an apparently neutral provision, criterion or practice puts a person of one sex at a particular disadvantage with respect to another person of the other sex."

With regard to communication, both internal and external, all decisions taken in this regard will be reported and an image of the company will be projected in accordance with this principle of equal opportunities between women and men.

The principles enunciated are carried out through the promotion of equality measures and through the implementation of the equality plan which represent improvements with respect to the current situation, arbitrating the corresponding monitoring systems, with the aim of moving forward in the achievement of real equality between women and men in the company and by extension, in society as a whole.

On the other hand, the Group does not tolerate harassment and rejects any form of violence, physical, sexual, psychological, moral harassment, abuse of authority at work or any other form of harassment or behaviour that results in an intimidating or offensive environment for workers' rights. For this reason, the company has a protocol for the prevention and treatment of cases of moral and sexual harassment in the workplace that all workers must know and respect, which is what is regulated in the current collective agreement of the chemical industry.

To carry out this purpose, the workers' legal representation is taken into account, not only in the collective bargaining process, as established by organic law 3/2007 for effective equality between women and men, but throughout the process of development and assessment of said equality measures or equality plan through the body designated for these issues, which is the Equality Committee, made up of company and worker representatives.

The following table lists the number of people who have received equality training:

	2023
Equality committee members	8
Section and shift managers	23



05

RESPECTING
HUMAN RIGHTS

5.1 RESPECT FOR HUMAN RIGHTS

Virospack has its "code of ethics" which includes its commitment to human rights. These same commitments also apply to its suppliers within the "ethical code of suppliers and associates".

The main commitments are:

1. Respect for the dignity of people in their workplace

Mutual respect and equality are the principles on which Virospack's labour relations are based.

2. Virospack workers will be treated fairly and respectfully, promoting a safe and healthy work environment

Virospack aims to prevent conduct that threatens the dignity, equality and sexual freedom of the company's workers or third parties, in order to prevent any discrimination based on gender, race, age, religion, political, trade union membership or religious belief, sexual orientation, culture, education, marital status or nationality.

3. Health and safety policies

Health and safety at work is fundamental to Virospack. The company will promote the adoption of health and safety policies at work and will adopt the preventive measures established in the legislation to minimise risks, both for its own staff and for subcontractors.

4. Regarding the rights of own workers and supplier's workers.

Virospack will not use forced labour, impose working conditions that violate current law, or employ minors or foreign nationals without a work permit. This commitment is included in detail in the company's commitment to its "Policy against forced and child labour".

5. Donations and social projects

The donations that Virospack makes to social projects must have the relevant internal authorisations, be made to entities of recognised prestige that have the appropriate organisational structure to guarantee optimal management of resources, and be faithfully reflected in the company's accounting records and books, and cannot be used to cover up an improper payment or a bribe.





06

CODE OF ETHICS AND
THE FIGHT AGAINST
CORRUPTION AND
BRIBERY

6.1 CODE OF ETHICS

As mentioned at different points in this document, Virospack has its "Code of Ethics" which sets out different principles and conducts.

The organisation makes an "ethical channel" available to all managers and workers through which they can make inquiries about the code of ethics or report a possible violation or breach thereof.

All communications are collected and processed by the Prevention Committee appointed by the Virospack Management Body.

Communications can be made via the email address canaletico@virospack.com. A platform has been developed to organise and respond to this type of communication in an anonymous form.

During 2023 and 2022, no inquiries about the code of ethics were received from any stakeholder

Finally, we would point out that 100% of the Virospack workforce are trained in the company's code of ethics.

6.2 COMBATTING CORRUPTION OR BRIBERY

Virospack has a series of policies and tools that define its position in the fight against illegal actions. It maintains a firm commitment to comply with the applicable anti-corruption law and to combat all kinds of corruption, both in the public and private spheres, with a "zero tolerance" policy on corruption.

In general, corruption is defined as any prohibited act (by whatever rules) carried out in order to inappropriately influence the actions of another.

The organisation undertakes to comply with the applicable anti-corruption rules, even if there is a general perception that the breach of these rules is not usually punished by the local authorities.

With a view to promoting an effective fight against corruption, Virospack undertakes, among other things, to:

- Obtain the commitment of suppliers, external associates, staff and partners to respect the anti-corruption regulations and Virospack's "Ethical code of suppliers and associates", through the signature of adherence to this.
- Develop and keep up-to-date action procedures to identify potential conflict situations.
- Keep in force and comply with:
 - o Code of Ethics
 - o Criminal Risk Prevention Model
 - o Anti-Corruption and Anti-Bribery Policy
 - o Money laundering prevention policy.

To the extent that the organisation maintains a firm commitment to transparency and good faith in commercial relations, this Policy also prohibits all kinds of fraudulent, collusive, coercive and obstructionist practices.

Acts of corruption are prohibited even if they do not achieve the aim they were pursuing. During 2023, no incident of corruption was recorded.

Virospack has been recording anti-corruption KPIs since 2023, except for corruption incidents that have always been taken into account.

Anti-corruption training is planned for managers and the sales team during 2024.

	2021 - 2023
Number of cases of corruption-related litigation	0
Number of workers who have received anti-corruption training	45
Suppliers who have notified of Virospack's anti-corruption policy	17

07

THE COMMUNITY



7.1 COMMITMENTS OF THE COMPANY TO SOCIETY

Virospack is very committed to the environment and the city where it is located, which is why most of the workforce lives in the same municipality or nearby.

	2022		2023	
	Number of workers	Percentage	Number of workers	Percentage
Badalona	213	41,76%	160	39,71%
Barcelona	87	17,06%	74	18,36%
Santa Coloma de Gramanet	45	8,82%	39	9,68%
Sant Adrià del Besòs	23	4,51%	14	3,47%
Other	142	27,85%	116	28,78%

The number of executive staff hired from the local community of Badalona is 0%. All the executives reside in localities adjacent to the municipality where the company is located.

In addition, every year Virospack voluntarily submits to the ECOVADIS evaluation, in which it has been awarded a gold medal since 2023. This assessment includes all aspects of sustainable development.

Virospack has also made financial contributions during the financial year to the **Spanish Red Cross** (an NGO declared as a beneficiary of patronage) and to the **Casal dels Infants Association** for social action in inner city areas (an NGO declared to be in the public interest).

A very interesting project is being developed with the **Casal dels Infants: Espai Dona't +**. The goal is the empowerment of women, mothers and young girls at risk for social and work integration. Virospack collaborates with the project funding and in the organisation of activities such as: job search training, visits and inspirational talks, etc.



Activities organised with the women of the Espai Dona't project

At the end of 2023, the Badalona Sud Business Association (AEBS) was created, made up of different companies from the industrial estate where the Virospack premises are located. The aim of this association is to jointly address common problems. In January 2024, the association met with the local authority to create synergies and promote improvement projects on the estate in aspects related to cleanliness, security and mobility within the estate.



Meeting of the Badalona Sud Business Association with the local City Council.

No less important are the internal communication campaigns that are carried out to promote the culture of sustainability inside and outside the organisation. Below are some of the most popular communication campaigns:

- Road safety
- We have an equality plan
- Let's get back to the routine with healthy lifestyle habits
- We won the gold medal at Ecovadis
- World day against gender violence
- Let's take care of water
- Exchange and donation of toys to the association Toys Without Borders.



7.2

COMMITMENTS TO SUPPLIERS

Suppliers are very important stakeholders for Virospack. Of this figure, 77% are in Spain.

Country	2022				2023			
	Nº of suppliers	% local vs total	Expenditure (€)	% expenditure/ country	Nº of suppliers	% local vs total	Expenditure (€)	% expenditure/ country
LU	1	0,42%	3.403	0,0%	1	0,4%	24.882	0,1%
AT	1	0,42%	8.392	0,0%		0,0%		0,0%
BE	3	1,26%	95.981	0,5%	3	1,2%	79.952	0,5%
CN	6	2,52%	144.960	0,8%	7	2,9%	466.857	2,7%
CZ		0,00%		0,0%	1	0,4%	298	0,0%
DE	17	7,14%	2.070.862	11,7%	11	4,5%	2.583.277	15,1%
ES	180	75,63%	10.221.626	57,9%	186	76,9%	8.127.235	47,5%
FR	13	5,46%	1.078.079	6,1%	14	5,8%	738.148	4,3%
GB	2	0,84%	1.230.767	7,0%	2	0,8%	1.162.370	6,8%
ID	1	0,42%	10.977	0,1%		0,0%		0,0%
IT	7	2,94%	679.239	3,8%	8	3,3%	727.927	4,3%
KR	1	0,42%	1.360.286	7,7%	1	0,4%	2.543.091	14,9%
NL	3	1,26%	121.163	0,7%	3	1,2%	34.210	0,2%
PT		0,00%		0,0%	1	0,4%	1.044	0,0%
US	2	0,84%	616.660	3,5%	4	1,7%	633.283	3,7%
USA	1	0,42%	5.472	0,0%		0,0%		0,0%

Following the guidelines of the Integrated Management System (ISO 9001, 14000 and 45000) internally every 3 months a supplier evaluation is carried out, both of raw material and services in order to guarantee, in addition to good service, compliance with the requirements in terms of safety and health, sustainability and quality.

This evaluation consists of asking for the certificates of the management systems (in terms of quality, environment and prevention of occupational risks) and if they are not available, a personalised questionnaire is carried out, depending on the type of supplier. If the supplier is suspended, a joint improvement plan is carried out in order to improve the possible aspects and maintain the business relationship.

In addition, as previously mentioned, Virospack makes available to its value chain the "suppliers and associates code of ethics" which includes all the ESG principles that Virospack requires its suppliers to follow. Suppliers must sign the adherence to this document in order to work with Virospack.

Sustainability clauses have also been included in the company's framework contract. These are clauses that encourage respect for the environment and society. It is planned to send this contract to all the suppliers of the organisation.

	2023
Total number of suppliers	1.223
Percentage suppliers who have an anti-corruption questionnaire	1%
Percentage suppliers who have signed the code of ethics for suppliers and associates	4%
Percentage suppliers with a framework contract with sustainability clauses	0%



088

INFORMATION
SECURITY
PROTECTION

8. INFORMATION SECURITY PROTECTION

Information security is very important for Virospack, which is why it has a "Specific Cyber Security Protocol". This includes the guidelines to be followed at an internal level in matters of data access, emails, computers, software, etc.

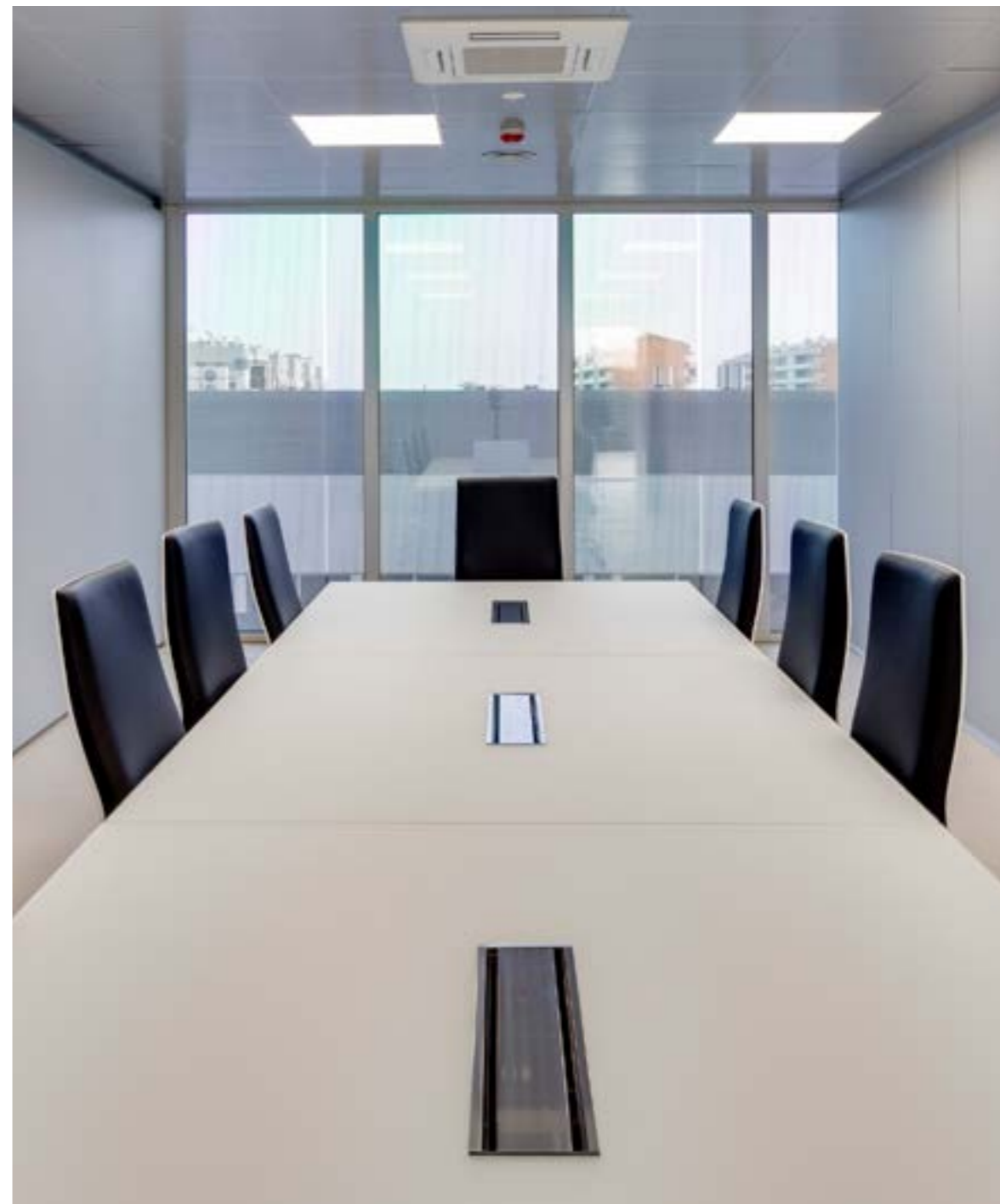
In addition, penetration tests are periodically carried out on the IT system.

To guarantee this security, during 2024 it is planned to carry out cyber security training for Virospack's entire IT department.

There have been no significant cyber attacks in recent years. Open incidents with the "security" category and "virus alert" subcategory are logged in the Service DESK program.

Reports are also received from Microsoft, in the form of incidents, indicating whether there has been any type of intrusion.

	2023
Number of information security indicent alerts	22
Number of workers trained in cyber security	0





09

TAX INFORMATION

9.1

TAX INFORMATION

The Group produces all of its goods in Spanish territory. Below is the information relating to the results obtained, taxes on profits and grants received.

Tax information (thousands of euros)

Item	2021	2022	2023
Pre-tax profits	11.398€	8.480€	8.522€
Taxes on profits	2.998€	1.939€	2.058€
Public Capital Grants	200€	624€	-€

Badalona, 28 June 2024





APPENDIX

Appendix 1. Requirements under Law 11/2018 and EMAS Declaration

The following table summarises the list of the contents of this document and:

- Law 11/2018 on non-financial and diversity information
- Regulation 2017/1505 relating to the voluntary participation of the organisation in a community environmental management and audit system (EMAS)

Document content	Requirements	
	Law 11/2018	EMAS Declaration
1 Description of the organization	X	X
2 Management system and policy	X	X
2.2 Materiality analysis	X	
3 Commitment to environmental protection	X	X
3.1 Environmental behaviour	X	X
3.1.8 Carbon footprint scope 1 and 2		X
3.2 Environmental legal compliance		X
3.2 results of the 2023 Commitment		X
3.3 Significant environmental aspects		X
3.4 Commitment for 2024		X
3.5 Assessment criteria for environmental aspects		X
4 Staff	X	
5 Respect for human rights	X	
6 Code of ethics and fight against corruption and bribery	X	
7 The community	X	
8 Information security protection	X	
9 Tax information	X	

Appendix 2. GRI index

Index of contents pursuant to the Law on non-financial information			Standard	Page
Business Model	Description of the group's business model	Organizational details	GRI 2-1	7-15
		Activities, value chain and other commercial relationships	GRI 2-6	
		Governance structure and composition	GRI 2-9	
		Process of determining material issues	GRI 3-1	
		List of material topics	GRI 3-2	
Information on environmental issues	Policies	Commitments and policies	GRI 2-23	17
	General	Management of material issues	GRI 3-3	19
		Function of the highest governing body in supervising the management of impacts	GRI 2-12	19
		Compliance with environmental legislation and regulations (Autonomous Communities)	GRI 3-3	45
	Pollution	Management of material issues (with a view to pollution)	GRI 3-3	32-34
		NOx, SOx and other significant atmospheric emissions	GRI 305-7	32-34
	Circular Economy and waste prevention and management	Generation of waste and related significant impacts	GRI 306-1	26-31
		Management of waste- related significant impacts	GRI 306-2	
		Waste generated	GRI 306-3	
		Waste not sent for disposal	GRI 306-4	
		Waste not sent for disposal	GRI 306-5	
	Sustainable use of resources	Water consumption	GRI 303-5	22-25
		Management of material issues (with a view to the efficient use of raw materials)	GRI 3-3	39-40
		Materials used by weight and volume	GRI 301-1	
		Management of material issues (with a view to energy efficiency)	GRI 3-3	35-38
		Energy consumption within the organisation (energy from renewable and non-renewable sources)	GRI 302-1	
	Climate change	Energy consumption outside the organisation	GRI 302-2	41-42
		Direct GHG emissions (scope 1)	GRI 305-1	
		Indirect GHG emissions when generating energy (scope 2)	GRI 305-2	
	Biodiversity protection	Management of material issues (with a view to Climate Change)	GRI 3-3	44
Management of material issues (with a view to Biodiversity)		GRI 3-3		
Significant impacts of activities, products and services on biodiversity		GRI 304-2		

Index of contents pursuant to the Law on non-financial information		Standard	Page	
Employment	Total number and distribution of employees by sex, age, country and professional classification	GRI 2-7	59-62	
		GRI 405-1		
	Total number and distribution of employment contract types	GRI 2-7		
	Annual average of indefinite, temporary and part-time contracts by sex, age and professional classification	GRI 2-7		
	Number of redundancies by sex, age and professional classification	GRI 401-1		
	Average pay and its evolution disaggregated by sex, age and professional classification and equal value; pay for equal or average jobs in the company	GRI 202-1		62-63
		GRI 405-2		
	Wage gap	GRI 405-2		63
	The average pay of directors and managers, including variable remuneration, per diems, allowances, payment into long-term savings provision schemes and any other item received disaggregated by sex	GRI 2-20		62-63
GRI 2-29				
Implementation of work disconnection measures	-	63		
Employees with disabilities	GRI 405-1	64		
Work organisation	Working time organisation	-	64	
	Number of hours of absence	-	65	
	Measures aimed at facilitating a healthy work/life balance and encouraging joint responsibility in this regard by both parents	GRI 401-3	65	
Health and safety	Health and safety conditions at work	GRI 403-1	66-69	
		GRI 403-2		
		GRI 403-3		
	Accidents in the workplace (frequency and severity) broken down by sex	GRI 403-9 occupational accidents		
Occupational diseases (frequency and severity) broken down by sex	GRI 403-10 occupational diseases			
Social Relations	Organisation of social dialogue, including procedures for informing and consulting staff and negotiating with them	GRI 2-29	69	
	Percentage of employees covered by collective agreement by country	GRI 2-30		
	Overview of collective agreements, particularly in the field of health and safety at work	GRI 403-1		
		GRI 403-4		
Worker representation	-	70		
Training	Policies implemented in the field of training	GRI 3-3	71	
	Total amount of training hours by professional category	GRI 414-1	71	
GRI 205-2				
Accessibility	Universal accessibility for people with disabilities	GRI 3-3	71	
Equality	Measures taken to promote equal treatment and opportunities between men and women	GRI 3-3	72	
	Measures taken to promote work			
	Protocols against sexual and gender-based harassment			
	The integration and universal accessibility of people with disability			
	Policy against all kinds of discrimination and, where appropriate, diversity management			GRI 406-1

Index of contents pursuant to the Law on non-financial information		Standard	Page
Policies	Policies applied by the group, which include the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and to verify and monitor them as well as the measures that have been adopted	GRI 2-22	74-77
		GRI 2-23	
		GRI 2-24	
Main risks	Main risks related to these issues linked to the group's activities, including, when relevant and proportionate, business relationships, products or services that may have negative effects in these areas, and how the group manages these risks, explaining the procedures used to detect and evaluate them according to national, EU or international reference frameworks for each issue. It must include information on the impacts that have been detected, providing a breakdown, in particular on the main risks in the short, medium and long term.	GRI 3-3	
		GRI 2-12	
Human rights	Application of human rights due diligence procedures	GRI 3-3	
		GRI 410-1	
		GRI 412-1	
		GRI 414-2	
	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and repair possible abuses committed	GRI 3-3	
		GRI 3-3	
	Complaints about cases of human rights violations	GRI 3-3	
GRI 3-3			
GRI 409-1			
Policies	Policies applied by the group, which include the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and for verification and control, as well as the measures they have adopted	GRI 3-3	
		GRI 406-1	
		GRI 408-1	
		GRI 407-1	
		GRI 409-1	
		GRI 409-1	
Policies	Policies applied by the group, which include the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and for verification and control, as well as the measures they have adopted	GRI 2-22, 2-23 and 2-24	
		GRI 205-2	
		GRI 205-2	
Main risks	Main risks related to these issues linked to the group's activities, including, when relevant and proportionate, business relationships, products or services that may have negative effects in these areas, and how the group manages these risks, explaining the procedures used to detect and evaluate them according to national, EU or international reference frameworks for each issue. It must include information on the impacts that have been detected, providing a breakdown, in particular on the main risks in the short, medium and long term.	GRI 3-3	
		GRI 2-12, 2-25	
		GRI 205-1	
Corruption and bribery	Measures taken to prevent corruption and bribery	GRI 205-3	
		GRI 3-3	
	Measures to combat money laundering	GRI 3-3	
		GRI 201-1	
		GRI 415-1	
Contributions to foundations and non-profit organisations	GRI 413-1		
	GRI 413-1		

	Index of contents pursuant to the Law on non-financial information		Standard	Page
Company information	Impact of the company's activity on local employment and development	Proportion of spending on local suppliers	GRI 204-1	79-80
	Commitments to suppliers	Operations with local community participation, impact assessments and development programmes	GRI 413-1	
	Relationships with the actors of the local communities and the types of dialogue with them	Approach to stakeholder participation	GRI 2-29	
	Partner-building or sponsor-building actions	Membership of associations	GRI 2-28	79-80
		Direct economic value generated and distributed (Investments in the community)	GRI 201-1	
Subcontracting and suppliers	Inclusion in the procurement policy of social, gender equality and environmental issues	Management of material issues (with a view to GRI 308 and GRI 414) and GRI 2-6	GRI 3-3	81
	Supervision systems and audits and their results	New suppliers who have been evaluated according to environmental criteria	GRI 308-1	
		Negative environmental impacts in the value chain and actions taken	GRI 308-2	
		New suppliers who have passed selection screening according to social criteria	GRI 414-1	
	Negative social impacts in the value chain and actions taken	GRI 414-2		
Information security protection	Cyber security			83
Company information	Tax information	Profits obtained by country	GRI 207-4	85
		Taxes paid on profits	GRI 207-4	
		Public grants received	GRI 201-4	

Preparation of the Annual Financial Statements for the year ended December 31, 2023

These annual accounts for the financial year ended on 31 December 2023 of Virospack, S.L. which include the Balance Sheet, the Profit and Loss Account, the Total Statement of Changes in Equity, the Cash Flow Statement and the Report, as well as the Management Report, which consist of 136 pages numbered consecutively from 1 to 136 and the Statement of Non-Financial Information were prepared by the Sole Executive Director of the Company on 28 June 2024. The Sole Executive Director signed this last sheet.

