



Sustainability Report 2023

**Piolin Bidco, S.A.U. and subsidiary
companies**

(Parques Reunidos Group)

Non-Financial Information Statement, in accordance with Law 11/2018

[Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails]

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INTRODUCTION

About this Report

In accordance with Law 11/2018 of December 28, regarding non-financial information and diversity (“**Law 11/2018**”), the Board of Directors of **Piolin Bidco, S.A.U.** (hereinafter, “**Piolin Bidco**”), the parent company of the Parques Reunidos Group (hereinafter, “**Parques Reunidos Group**”, “**Parques Reunidos**” or the “**Group**”) issues this Sustainability Report (Non-Financial Information Report) for the fiscal year 2023 as an annex to the consolidated Management Report that is presented with the respective consolidated annual accounts.

As shown in Table of Contents I, "Index of content according to Law 11/2018", the Sustainability Report has been prepared in accordance with Global Reporting Initiative Standards ("GRI"), for those requirements considered as material for the business. The definitions and content criteria provided by GRI (sustainability context, stakeholder inclusion, materiality, and completeness) are an integral part of our reporting process.

Additional criteria and guidelines have been applied for certain performance indicators. If additional criteria and guidelines are used, this is explained in the applicable section of the report.

Time scope

The reporting period for this report covers the period from January 1 to December 31, 2023.

Geographical scope

This report includes information from the headquarter offices and all the parks operated by the Parques Reunidos Group during 2023.

The parks and the companies included within this scope are listed in Annex I.

If the geographic scope is different for any of the indicators or information presented, this is mentioned in the corresponding indicator or data table.

Public nature of the report

This report is of a public nature and can be consulted on the Parques Reunidos Group's corporate website.

Letter from the Legal Representative

I am pleased to present our Sustainability Report in which we highlight the progress and also the challenges encountered during the year. We have made important progress that reflects our commitment to integrating sustainability into our business strategy, but at the same time we are aware of the path we still have to travel.

In 2023, we have obtained approval of our greenhouse gas emissions reduction targets by the Science Based Targets initiative (SBTi), becoming the first leisure park operator with a worldwide presence to have SBTi targets validated, and we have continued the implementation of our energy and water efficiency program, aware of the growing importance of this essential resource. Our participation in CDP (Carbon Disclosure Project) Climate and our RE100 membership, as well as the initiation of a climate risk assessment, underline our determination to continue advancing our climate change strategy.

The health, safety and well-being of our collaborators have continued to be a key issue. This year, we have standardized various practices, such as those associated with lifeguard operation, third party ride inspections or food safety, across the entire Group.

In the area of supply chain management, we have laid the foundations for more efficient and responsible supplier management, ensuring that our operations with third parties reflect the principles of our Sustainability Policy.

One more year, we reaffirm our commitment to the principles of the United Nations Global Compact on human rights, labor standards, environment and anti-corruption. These principles constitute the basis of our renewed Code of Ethics and Conduct.

Looking to the future, while consolidating the efforts made in environmental and health and safety matters, we will focus on improving our sustainable purchasing processes, a crucial step to enhance our environmental and social responsibility throughout our value chain, and strengthening our ambition associated with diversity, equity and inclusion, both for our collaborators and our visitors.

We are actively preparing ourselves to respond to the new sustainability reporting regulation, with the conviction that transparency and accountability are fundamental for our sustainable growth.

I want to express my most sincere gratitude to all our collaborators for their effort and dedication to integrating environmental and social sustainability into their day-to-day.

Together, we are building a legacy for future generations.



*Pascal Ferracci
CEO Piolin Bidco, S.A.U.
(Parques Reunidos Group)*

PARQUES REUNIDOS GROUP

About us

Piolin Bidco, S.A.U. is the parent company of the Parques Reunidos Group.

The **Parques Reunidos Group** is one of the main international operators of regional leisure parks. Its main activity consists of operating amusement parks, water parks, zoos and aquariums, and other leisure centers.

Its history goes back to Spain in 1967 under the name of Parque de Atracciones Casa de Campo de Madrid, S.A. Currently, it manages a diversified portfolio of over 50 leisure centers in Europe, North America and Australia.

Parques Reunidos Servicios Centrales, S.A., the headquarters of the Group's central services, is located in Madrid.

Since September 16, 2019, the Swedish group EQT exercises control over the Parques Reunidos Group. In addition to the Swedish EQT Group, Alba Europe, S.à r.l. ("Alba Europe") and Miles Capital, S.à r.l. ("Miles Capital") are also shareholders of the Group.

Our business

Parques Reunidos operates leisure parks in four of the key segments of the sector:

- Theme/Amusement parks
- Water parks
- Zoos and aquariums
- Others (indoor leisure centers, cable cars, etc.)

Some of these parks are owned by Parques Reunidos and others are operated as leases (in most cases the lease is solely of the land) or as administrative concessions.

For more information about our parks see

<https://www.parquesreunidos.com/en/our-parks>

Figures and Significant Events in 2023:

- Diversified portfolio of more than 50 leisure centers in 11 countries
- The total number of Group employees at year-end (31/12/2023) was 6,586 employees.
- The average staff was 10,813 workers.
- 19.3 million people visited the Group's parks.
- €830.1 million of consolidated ordinary revenue.
- Greenhouse gasses emission targets validated by Science Based Targets initiative (SBTi)
- Parques Reunidos joined RE100 initiative.
- 100% of the electricity used was coming from renewable sources.
- 50.8 % women in the total workforce.

Our purpose

The purpose of Parques Reunidos is to provide unforgettable experiences to its customers¹ throughout generations, contributing to the growth of its communities and partners.

Delivering on this purpose means Parques Reunidos commits to making memorable experiences today possible tomorrow by actively protecting the planet, supporting the people we work with, and strengthening the communities and partners we collaborate with.

Parques Reunidos aspires to remain a global benchmark in the leisure sector, in which it is distinguished by offering safe, educational, and sustainable leisure experiences.

For more information about our purpose see

<https://www.parquesreunidos.com/en/the-group/our-purpose>

Our Code of Ethics and Conduct

Parques Reunidos's Code of Conduct was elaborated in 2009 and last reviewed in 2018. Apart from the natural circle of reviews, following reasons made necessary a full restatement of the document: (i) Group's Culture: the Group has undertaken in 2023 a project of cultural transformation and redefinition of the Group's purpose and values that need to be reflected in the Code (ii) Regulatory changes: since 2018 significant regulatory changes have occurred making necessary a complete review and restatement of the Code. The restated Code of Ethics and Conduct was approved by the Board of Directors in February 2014.

Our Code of Ethics and Conduct includes the ethical and conduct principles that guide the actions of those who work at Parques Reunidos both in their internal relationships and in their contacts and communications with customers, shareholders, suppliers, sponsors, associated companies and, in general, with any person or organization in the social environment of the countries where we operate, as well as the commitments of Parques Reunidos.

Parques Reunidos is committed to developing its business with the highest levels of integrity and ethics.

We understand that working with integrity and transparency allows us to create relationships of trust and credibility with all those with whom we interact, allowing us to carry out our business initiatives in a more secure and lasting way.

The basic guidelines for behaviour of Parques Reunidos include the **International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work** and its Conventions, the **OECD Guidelines for Multinational Enterprises**, the **Universal Declaration of Human Rights**, and the **United Nations Global Compact initiative** with the aim of making a positive contribution to economic, environmental and social progress.

In particular, Parques Reunidos supports the **Ten Principles of the United Nations Global Compact** and establishes principles of action in the areas of Human Rights, Working Conditions, Environment and Anti-Corruption practices. These principles guide both the Code of Ethic and Conduct and the rest of the Group's policies, standards and procedures.

¹ The terms 'customer', 'guest', 'visitors' are used as interchangeable terms within this report.

Our sustainability strategy

The Group's Sustainability Policy recognizes its obligation to its employees, customers, suppliers, investors, shareholders, and local communities, and to the environment and society in general, to operate its business in a way that balances social, environmental, and economic objectives. To do this, sustainability considerations are structured through a set of interdependent policies and their standards and procedures, which are collectively implemented to meet the objectives of said Policy.

The Sustainability Policy, that constitutes the basis of the Group's ongoing commitment to sustainability was reviewed in 2023 and approved by the Board of Directors in February 2014. It includes the following objectives:

- To provide a framework for realizing Parques Reunidos commitment towards sustainability by addressing impacts, risk and opportunities in relation to environmental, social, and governance sustainability matters.
- To facilitate the integration of sustainability in the Group business model and strategy.
- To foster operating in ways that meet fundamental responsibilities in the areas of human rights, labour, environment, animal welfare and anti-bribery and corruption.
- To promote an actively ethical culture and a responsible businesses approach.
- To increase transparency in the above-mentioned matters.

The Policy also outlines the principles for how the Group works and carries out its activity in the context of sustainability and includes the commitment by the Group to the application of best practices across its whole value chain.

The Policy covers the whole life cycle of all the activities of the Group, in all the countries where it is

present, whether directly or indirectly, with full management control. Where Parques Reunidos has no full management control, the Group will use its influence and reasonable endeavors to apply the spirit of this Policy.

This Policy applies to all Parques Reunidos employees, contractors, subcontractors, agency staff and third parties who undertake activity for and on behalf of the Group. It applies to the goods and services we procure, our direct operations and the services we provide to our customers.

The commitments of the Policy include our own operation and our value chain (including suppliers, guests and other customers, communities and business relationships).

The principles of the Sustainability Policy are included in Annex II.

The sustainability strategy of Parques Reunidos integrates environmental, social, and governance criteria. This strategy also integrates the interests and expectations of our stakeholders, the principles of the United Nations Global Compact and the Sustainable Development Goals (SDGs). The strategy is structured around three pillars; each pillar is associated with specific areas of action with the ultimate goal of creating shared value.

Parques Reunidos is committed to report on the progress achieved in these areas in the sustainability reports that will be prepared annually.

In addition to the initiatives associated with these strategic areas, the Group's parks carry out other actions of a social and environmental nature appropriate to the business segment and/or the social and environmental context in which the park operates.

Pillars and Areas of Action

Parques Reunidos' sustainability strategy is structured around three pillars; each pillar is associated with specific areas of action with the goal of creating shared value.

Pillar	Area of action	Ambition	Global Compact	Sustainable Development Goals
Planet	Climate Change	Reduce greenhouse gas emissions	Principle 7 Principle 8 Principle 9	13
	Resource Management	Energy Management	Reduce energy consumption	7
		Water Management	Reduce water consumption	6
		Circular Economy and Waste Management	Minimize the amount of waste produced. Eliminate single-use plastics. Reduce food waste. Minimize the amount of waste sent directly to landfill	12
	Conservation of Biodiversity	Be an active agent for the conservation of biodiversity		14 15
People	Health and Safety (Workers and guests)	Zero harm to people	Principle 1 Principle 2	3 8
	Diversity, Equity, and Inclusion (workers and guests)	Promote diversity, equity and inclusion in all their dimensions. Being a place of entertainment for people with disability	Principle 3 Principle 6	5 10
	Employee Engagement	Foster the satisfaction and commitment of our team members		8 16
	Social Impact Projects	Contribute to the Sustainable Development Goals through positive impact initiatives		3 4 10 13 14 15 17
Principles of Governance	Ethics and Anti-corruption	Zero incidents related to code of ethics and conduct	Principle 10	16
	Animal Welfare	Guarantee welfare of animal under our care		14 15
	Sustainable Procurement	Ensuring sustainable supply chain management	Principles 1 to 6	8 12 17



Materiality Assessment

Parques Reunidos carried out a first materiality assessment in 2019 following the methodology defined by Global Reporting Initiative standard GRI-101-Foundations. The results of that materiality assessment, together with the considerations from the Law 11/2018 on non-financial disclosures, were used to define the Parques Reunidos Sustainability Strategy. Since then, the list of material topics has been reviewed annually to determine if the topics identified in the previous year are still relevant, if their relevance for Parques Reunidos or its stakeholders have been modified or if there are

Methodology

Identification of topics

For the purpose of 2023 materiality assessment, the topics (and their sub-topics and sub-sub-topics) included in the European Sustainability Reporting Standards (ESRS) have been reviewed and, based on the context in which Parques Reunidos operates and the results of previous materiality assessments, some of the topics has been aggregated, disaggregated, or renamed. In the same way, although Parques Reunidos recognizes that some topics are globally relevant, some of the topics included in the ESRS has been excluded from the list of topics to be prioritized as Parques Reunidos operates in a context where the impacts, risks and opportunities related to that topic are assessed as not material (e.g. own workforce child labor).

In subsequent years, and unless otherwise recommended due to regulatory (e.g. new topics included in ESRS standards) or business (e.g. divestment of any business segment) changes, the topics defined in 2023 will be used for subsequent materiality assessments.

Assessment and prioritization of topics

Parques Reunidos materiality assessment follows a “double materiality” approach, that is, to determine the list of material topics, the analysis considers:

- **financial materiality:** how sustainability (environmental, social, governance; ESG) matters influence the business (**outside-in** view), and
- **impact materiality:** which is the company's impact on people and planet (**inside-out** view)

new matters that must be incorporated into the inventory of material topics.

In preparation of 2023 Sustainability Report, Parques Reunidos has conducted a materiality assessment following a double materiality approach aligned with the recommendations of the Implementation Guidance for the Materiality Assessment issued by EFRAG (European Financial Reporting Advisory Group).

The assessment has been conducted using the methodology described in the **draft Implementation Guidance for the Materiality Assessment** issued by EFRAG.

The assessment of how sustainability related matters influence Parques Reunidos’ business (outside-in view) has been conducted using the responses of the Executive Committee to the Corporate Risk Map questionnaire issued by Internal Audit; the questionnaire is based on European Sustainability Reporting Standards and assess short, medium, and long-term time horizons.

The assessment of how Parques Reunidos’ activities impact people and society (inside-out view) has been conducted using the methodology described in the draft Implementation Guidance for the Materiality Assessment issued by EFRAG. The impact is evaluated as current impact taking into consideration the existing controls. In subsequent years, the impact will be reevaluated taking into consideration additional implemented controls and the evaluation of the effectiveness of existing ones.

The criteria to identify the **material topics for Parques Reunidos** is to consider a topic as material if:

- it has been identified in the top 50% topics by priority according the outside-in assessment.
- it has been identified in the top 50% topics by priority according to the inside-out assessment.
- it is included in the SASB sector specific standard.
- it has been identified as material by at least three of the stakeholder groups, or by employees and customers at the same time.

- it has been identified as material by all (most) peers.

If the topic does not meet any of the above criteria, then the topic is not classified as a material for Parques Reunidos. This does not mean that the topic is not important, as for some stakeholders there will be indicators that represent an essential requirement that must be disclosed in sustainability reports; in other cases, Parques Reunidos is obliged to disclose information about that topic due to regulatory requirements (Law 11/2018 on non-financial information disclosures). Parques Reunidos can also

Review of Parques Reunidos' Context

Activities

There is no change versus previous year in the activities, the geographic locations of these activities,

Business relationships

Apart from changes in suppliers, that are part of the business-as-usual, there is no change in the business relationships of Parques Reunidos versus previous year. The types of business relationships it has, the types of activities undertaken by those with which

Sustainability context

Parques Reunidos keeps its commitment regarding the intergovernmental instruments (Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises; International Labour Organization (ILO) Tripartite- Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration), ILO Declaration on Fundamental Principles and Rights at Work and ILO International Labour Standards; United Nations (UN) Guiding Principles on Business and Human Rights) and the voluntary instruments (UN Global Compact Principles) to which Parques Reunidos adheres.

Economic, environmental, human rights, and other societal challenges at local, regional, and global levels related to Parques Reunidos and the geographic

decide to work as part of its long-term sustainability strategy on certain topics that, although not currently material, may be expected to become material in the medium or long term.

This selection (list of material topics) means that **these are the essential aspects that should appear in the sustainability reports, as they are topics of general interest for all our stakeholders** that represent the company's impact on people and the environment and how sustainability matters influence the business.

or the types of products and services that Parques Reunidos offers and the markets it serves.

Parques Reunidos has business relationships, the nature of the business, and the geographic locations where the activities of the business relationships take place are similar to previous year.

location of its activities and business relationships (e.g., climate change, poverty, political conflict, water stress) continue having an increasing relevance.

The trends identified in previous years continue being relevant, and others in particular those related to the social elements of sustainability, have emerged or reinforced during 2023 and are expected to continue growing during 2024 and the following years:

- **The global sustainability regulatory framework is becoming increasingly more complex**, creating potential conflicts and risks. Global sustainability (including environmental, social and governance

(ESG²) topics) regulatory regimes are becoming more complex as new and emerging regulation continues to move ESG from a soft law regime to hard law.

- **Environmental, social and governance (ESG) reporting is becoming mandatory** for companies across Europe, **including their subsidiaries even if located outside Europe**. As a consequence, there is an increased demand among all stakeholder groups for effective controls and oversight so that the sustainability related information is high-quality and fit for purpose.
- **Environmental, social and governance risks are increasingly recognized as financial risks**. Issues like forced labor across the value chain or deforestation, once relegated to ethical considerations, are turning up as regulatory risks with financial implications. The **double materiality** approach included in the Corporate Sustainability Reporting Directive (CSRD), as well as new regulatory and reporting frameworks push for **integration of sustainability across all functions**, including those that may traditionally not been involved like Finance or Internal Audit. In the coming years, there will be necessary to set systems and processes to translate and **connect financial information, operational data, and sustainable business information** to support internal decision making.
- **The growing focus on biodiversity topics is likely to continue**, both in relation to biodiversity's connection to climate change and to the increasing acknowledgement that biodiversity loss can have significant impacts on the global economy and livelihoods.
- **Labor and employment implications will continue to evolve**. Increasingly, regulation and stakeholder

engagement efforts are focusing on the social elements of ESG (e.g. the Equal Pay Regulation³ entered into force on 6 June 2023, Member States have three years to transpose it into national law; several federal US employee laws⁴ came into force in 2023 on topics like pay transparency, discrimination and harassment, minimum wage, protected time off, etc).

- **Talent and employee retention** continue being key to long-term success. Although specific rates can vary by region, sectors like hospitality and retail are experiencing higher employee turnover due to factors like seasonal work and part-time employment.
- **Mental health is increasingly recognized as a part of a wider wellbeing at work** and is becoming increasingly important to attract and retain talent. Mental health issues have a significant impact on employee engagement and employee retention; they are also a major cause of long-term absence from work.
- **Value chain transparency and value chain risks** are becoming significant areas of focus for companies. Modern-slavery regulation has been evolving and growing in reach. Several jurisdictions include now rules on what companies must mandatorily disclose in their management reports.
- **Product traceability is becoming more relevant**. New anti-deforestation and corporate due-diligence laws have put traceability front and center to protect both the environment and the human rights across the value chain.
- **ESG related litigation and regulatory enforcement will expand**, with greenwashing being a continued focus.

² The terms 'sustainability' and 'ESG' are used interchangeably in these documents to refer to environmental, social, and governance related matters

³ Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value

between men and women through pay transparency and enforcement mechanisms.

⁴ <https://www.replicon.com/blog/united-states-employer-law-changes/>

Stakeholders

Parques Reunidos has identified the following stakeholders. Some, but not all, stakeholders may belong to both groups.

- a) **Affected stakeholders:** individuals or groups whose interests are affected or could be affected – positively or negatively – by Parques Reunidos’ activities and its direct and indirect business relationships across its value chain. This includes:
 - Internal stakeholders: shareholders, employee
 - External stakeholders: guests, other customers (tour operators, distribution platforms), suppliers (of products and services), including their workers working on-site in Parques Reunidos premises, social and environmental NGOs, local, regional and national authorities, educational institutions, animal and nature related organisations, and local communities.
- b) **Users of sustainability statements:** primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors, including asset managers, credit institutions,

insurance undertakings), and other users of sustainability statements, including the Parques Reunidos’ business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.

The criteria used to prioritise stakeholders to engage with to identify actual and potential impacts and assess the significance of those impacts, risks and opportunities is the frequency of interaction with them over the year and the direct and indirect economic impacts on them of Parques Reunidos. The selected key stakeholders are ‘employees’, ‘guests’, ‘other customers’ ‘suppliers of products and services, including their workers working on-site in Parques Reunidos premises’, ‘shareholders’, and ‘animal and nature related organisations’. For the other groups, with which the organisation does not constantly exchange information, a process was identified to take into account their opinions when determining whether a topic is material or not.

List of material topics

After the review finalized in 2024, it is concluded that:

- All the topics identified as material in 2023 continue to be material for Parques Reunidos.
- The topics identified as ‘high priority’ in 2023 continue being ‘high priority’ topics in 2024:
 - Guest and workers health and safety,
 - Animal welfare
 - Climate change
 - Energy management
 - Employee engagement
 - Working conditions
 - Privacy
- Due to the changes in the materiality assessment methodology, a like for like comparison versus 2023 is not possible, in any case, the following topics increased their relevance versus 2023, either from financial or from impact point of view or from both:
 - Working conditions
 - Training and skills development
 - Diversity, equity and inclusion (for both guests and workers)
 - Social Impact Projects

Material topics

Some sustainability items could be classified in multiple categories. For example, anti-bribery and anti-corruption can represent a social issue, a means for promoting equitable access to resources and opportunities; at the same time, it might be considered a governance issue for Board of Directors and Audit and Control Committee oversight. In the

same way, sustainable procurement can address social issues like health and safety of contracted workforce or human rights related issues in the case of suppliers from high risk countries, or environmental issues like procurement of items that could potentially be associated to deforestation and loss of biodiversity (coffee, palm oil,..)

Environmental topics	Social topics - Employees	Governance topics
<ul style="list-style-type: none"> - Climate change * - Energy management * - Circular economy and waste management * - Water management * - Biodiversity conservation * [relevant as opportunity for positive impact] 	<ul style="list-style-type: none"> - Occupational health and safety * (including employees and contractors' workforce)* - Diversity, equity and inclusion * - Employee engagement * - Working conditions (well-being, work-life balance, compensation and salary and labor rights) - Training and skills development <p>Social topics – Value chain and Society</p> <ul style="list-style-type: none"> - Guest health and safety * - Guest diversity, equity and inclusion * - Social impact projects* [relevant as opportunity for positive impact] - Privacy 	<ul style="list-style-type: none"> - Corporate culture and Business ethics * - Anti-corruption and anti-bribery practices * - Animal welfare * - Sustainable procurement ⁵ * - Changes in law and regulations. Increased regulatory pressure

The topics identified by * are included under one of the 12 Areas of Action of Parques Reunidos Sustainability Strategy. Topics not identified by * are managed via regular business practices, in particular:

- the topics 'Working conditions (well-being, work-life balance, compensation and salary and labor rights)' and 'Training and development' act, together with health and safety, measures

against violence and harassment and diversity equity and inclusion, as the foundation of employee engagement, so they are considered to be covered under 'Employee engagement' area of action.

- 'Data Privacy' and 'Management of the legal and regulatory environment' are considered regular business practices and also covered under 'Business Ethics' area of action.

⁵ Procurement related practices have impact not only in social and human rights related issues but also in environmental related aspects (e.g. supplier emissions), and as such sustainable procurement is considered as governance topic

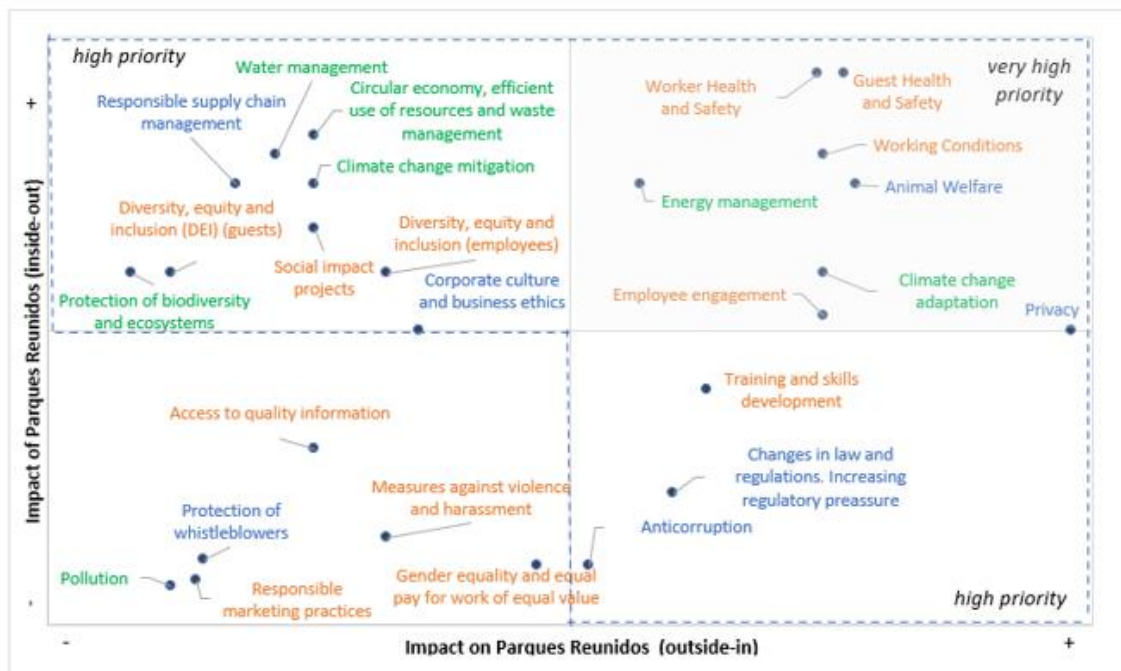
In the same way, ‘Gender equality and equal pay for work of equal value’ is integrated under diversity, equity and inclusion area of action.

To align **Parques Reunidos’ areas of actions** with the results of the materiality assessment and the approach of the European Sustainability Reporting Standards (ESRS):

- Animal welfare, previously reported under the Environmental pillar, will be now included under the Governance pillar.

- Conservation of biodiversity (previously merged with animal welfare) will be kept as stand alone area of action in recognition of i) the increased importance of biodiversity, and ii) the fact that Conservation represent an opportunity for Parques Reunidos.
- Guest accessibility (not specific topic as per ESRS) will be included under Guest Diversity, Equity and Inclusion to avoid duplication (accessibility is an enabler for guest inclusion).

Materiality matrix



Material topics Environmental topic Social topic Governance topic

Main factors and trends that may affect its future evolution

Parques Reunidos has a business model proven to withstand significantly adverse macroeconomic conditions supported by a widely diversified portfolio of regional leisure parks, as evidenced during the COVID-19 crisis.

During fiscal year 2023, Parques Reunidos has continued to face the challenges and opportunities of a changing and complex global environment. Added to the uncertainty derived from geopolitical tensions, Parques Reunidos faces a macroeconomic context marked by more restrictive monetary policies, increases in interest rates, increase in the cost of living and tensions on supply chains. In addition, other risks are relevant including climate-related risks, rapid evolution of disruptive technologies such as artificial intelligence, necessary adaptation to a constantly changing and increasingly demanding regulatory environment, the growing threat posed by the industrialization of cyber attacks, and the risks linked to human capital management and talent retention.

During 2023, in compliance with its Risk Control and Management Policy, Parques Reunidos has proceeded to annually update its Risk Inventory and Corporate Risk Map, through a process of identification and evaluation of the main risks to which it is exposed.

The methodology defined by the Group establishes that risks must be measured both from an inherent and residual point of view, in three time horizons (short, medium and long term). In this sense, inherent risk is the measure of the risk to which the Group is exposed as a result of its activity and organizational structure, in the absence of any action that management can take to mitigate said risks, and is measured based on the impact and the probability of occurrence; residual risk is the risk that remains after the Group has adopted the necessary measures to mitigate it, and is measured based on the inherent risk and the perception of the design of internal controls and their operational effectiveness.

Taking into account the above, any of the following risks and uncertainties, apart from those identified in the materiality assessment, could have a material adverse effect on the business, results of operations,

financial conditions, cash flows and/or projections of Parques Reunidos:

- **Parques Reunidos activity is seasonal**, which can increase the effect of adverse conditions or events. Thus, although the Group maintains a sufficiently diversified portfolio of assets in terms of type of park and geographic location, including a limited concentration and a series of solid local brands, our operations are subject to seasonal factors. Attendance to our parks follows a seasonal pattern that coincides markedly with vacation periods and school calendars. Consequently, **adverse or extreme weather conditions, bad weather forecasts, incidents**, closures of attractions or any other condition or negative event that could take place during the operating season of our parks, in particular during summer months when attendance is higher, can significantly impact our business.
- **Macroeconomic and geopolitical uncertainty** could have a negative impact on park attendance, visitor spending patterns, and the Group's general business and financial situation.
- **Inflationary pressures** may increase operating costs and, consequently, reduce operating margins, undermine the return on investments, the asset values, or the purchasing power of revenue streams.
- **The difficulty in attracting and retaining the right talent** and in achieving the necessary employee engagement, both at corporate and park level, associated with a potential lack of training and/or professional development could condition the successful execution of the Group's business strategy.
- **The limitation to adapt the workforce to the business demands** to meet the customer expectations and operation needs may negatively affect operational efficiency and/or the quality of services provided.
- **Risks related to cybersecurity and data security**, due to vulnerability of access to information (data programs) or misuse by employees or third parties, could lead to IT systems failures, loss, manipulation or unauthorized use of personal data, confidential or business information,

destruction of technological infrastructure, direct economic losses, reputational damage and regulatory non-compliance.

- **Failure to adequately anticipate or incorporate innovation** into the Group's leisure offering, or into its systems, processes, and talent could result in a loss of competitive position.
- **Lower than expected returns on investments** in corporate projects (mergers and acquisitions, new developments, etc.) or business-level projects (attractions, restaurants or complementary businesses) could impact the achievement of the Group's strategic objectives.
- **Failure to anticipate or respond adequately to the increased regulatory pressure** in the areas of compliance affecting the Group's operations (data protection, criminal liability, environment, health and safety, tax, labor, etc.) could result in non-compliance leading to fines, litigation and/or the loss of business licenses or other operational restrictions.
- **The lack of adaptation or adoption of appropriate measures in regard to the challenges posed by climate change** could lead to an increase in costs (insurance, property damage,...) associated with physical risks related to the climate (for example, extreme weather events or sustained higher temperatures), business disruption due to extreme weather events, reduced visitation, increased costs associated with climate-related transition risks

(e.g. regulatory changes or increased public demand) or failure to comply with Parques Reunidos' commitments regarding climate change.

The process of updating the Corporate Risk Inventory and Map has taken into account all the impacts, risks and opportunities related to the topics included in the European Sustainability Reporting Standards (ESRS), and its result has been integrated as part of the materiality analysis. This process has made it possible to identify the environmental, social and governance topics that are material for their disclosure in this report and for their integration the Group's strategy

The risks related to the areas considered in Law 11/2018 and those related to material environmental, social and governance topics identified as material topics, as well as their management approach and the procedures used to detect and evaluate them are described in greater detail in the corresponding section of the report. For risk nonrelated to material environmental, social and governance topics additional controls may apply but they are not under scope of this report.

Environmental Commitment

Our principles

The Sustainability Policy includes the following principles under the Environmental Principles section. These principles apply to the entire life cycle of all the Group's activities, to all Parques Reunidos employees, contractors, agency personnel, and third parties who carry out activities for and on behalf of the Group, to the goods and services that we acquire, to our direct operations, and to the services that we provide to our customers:

- Supporting value creation potential from developing the Group companies as environmentally resilient and regenerative.
- Supporting a precautionary approach to environmental challenges, including those related to climate change, deforestation, and conservation of biodiversity.
- Improving constantly Group's environmental practices, including but not limited to those related to waste reduction and waste management, energy and water usage control, use of renewable sources and promotion of circular economy.
- Limiting the emissions of substances and waste , including emissions of greenhouse gases and other pollutants (e.g solid waste, plastics,etc) with the aim to protect oceans, land, forest and biodiversity.
- Limiting consumption of environmentally scarce and non-renewable resources
- Promoting environmental and biodiversity protection and conservation of the natural heritage.
- Promoting knowledge of the different animal species and the different ecosystems and their conservation, as well as the conservation and protection of species that are threatened or in danger of extinction
- Promoting educational activities within the scope of the Group's business in order to contribute to the social and environmental awareness.

Management Approach

- The guidelines on environmental matters are included in the Health, Safety and Environment Management Standard, based on the ISO 14001 and other associated standards, without certification being the final goal. These standards establish the minimum requirements applicable to all the Group's parks. If the requirements of local legislation are more stringent than those specified in those standards, then the local legislation must be complied with in addition to the standard. These standards include, among other aspects, the roles and responsibilities in environmental matters.
- The obligations related to reporting environmental emissions, including but not limited to those related to noise emissions, light pollution, waste management or water management, vary by country, region or state, as well as by the business segment in which the park operates. When necessary, the parks submit environmental reports to the competent authorities.
- The monitoring and measurement of the environmental aspects identified, such as the consumption of energy, water resources or the generation and management of waste associated with each activity, is carried out at

the park level and is supervised at the Group level.

- The environmental investments and the necessary resources, once approved at Group level, are managed by the parks within their annual improvement process. Environmental management is carried out by the Maintenance, Conservation, Operations and other park departments with the collaboration of the park Safety, Health and Environment Managers or the person designated in each park, as appropriate.
- The Group has established a system for the notification and registration of environmental incidents that may take place at its facilities. The analysis of these cases makes it possible to establish preventive and corrective measures and identify opportunities for improvement.
- The Group uses internal audits and compliance evaluation programs, addressing both legal requirements and internal requirements, to improve the environmental performance of its operations. Internal audits are conducted annually at a selection of operating facilities. By reviewing the findings, the lessons learned are applied to similar facilities through a cycle of continuous improvement.
- Environmental progress, including, where appropriate, relevant incidents, is reported to the Board of Directors as part of the periodic management reports.
- Parques Reunidos has environmental responsibility insurance that allows it to face possible materialization of environmental risk in its parks, including civil liability for pollution, cleaning costs or expenses derived from an incident, among other forms of coverage.

Climate Change

Objectives

- ❖ **Minimize Greenhouse Gas (GHG) emissions associated with our entire value chain**
- ❖ **Address the demands of our stakeholders related to GHG emissions and the possible impacts of climate change on our operations**

Why does it matter?

The effects of human-induced climate change on our planet are becoming increasingly evident and Parques Reunidos is committed to being proactive in mitigating climate change.

Physical risks arising from climate change, especially adverse weather conditions, can have a direct impact on Parques Reunidos' business, including potential damage to assets, and business interruption. Due to the seasonal nature of our activity, and the fact that most of the Group's parks carry out their activities

outdoors, adverse or extreme weather factors may damage the facilities and influence the number of people who visit the parks, which may have a negative impact on business.

The Group's parks are not subject to regulations limiting GHG emissions; even so, Parques Reunidos seeks continuous improvement in order to reduce emissions and minimize environmental impact. Quantifying and managing the emissions enables us to identify opportunities for improvement.

Management approach

- Parques Reunidos is committed to reducing GHG emissions throughout its value chain. To this end, the Group has committed to SBTi (Science Based Targets Initiative) by setting short-term emission reduction targets across the Group in line with climate science.
- Operational data is collected and Scope 1, 2 and 3 GHG emissions are calculated annually.
- Parques Reunidos includes the carbon footprint as a factor to be taken into account in business decisions. This is implemented through prioritizing investments that lead to emission reductions, both in Scopes 1 and 2 as well as Scope 3.
- Atmospheric emissions are monitored and reported locally in accordance with local regulations.

Evaluating our approach

- In June 2023, the Science Based Targets initiative (SBTi) validated the GHG emission reduction targets sent at the end of 2022, making Parques Reunidos the first international regional leisure park operator to have validated science-based targets. Parques Reunidos has committed to a joint reduction target for Scope 1+2 of 87.9% and another reduction target for Scope 3 of 27.5%,

taking 2019 as base year and 2030 as the target year.

- These two objectives have been the basis for the creation in 2023 of the Group's 2030 emissions reduction plan, which defines the actions and resources needed to meet the objectives aligned with SBTi. The plan includes measures to reduce emissions along Parques Reunidos' entire value chain, including, among others, energy efficiency measures, reduction of water use, purchase of renewable electricity, reduction of waste generated, supply chain decarbonization, and improvements in emissions reporting.
- The measures described in successive chapters which were implemented in 2023, such as improved energy, water, and waste management, or supplier assessment and management improvements, have a direct impact on reducing GHG emissions from Parques Reunidos' value chain and are part of the Group's action plan.
- In late 2023 Parques Reunidos began a climate-related risk and opportunity assessment exercise based on climate scenarios. The results will inform the Group's strategy in line with the new Corporate Sustainability Reporting Directive (CSRD) and the associated standards (ESRS-European Sustainability Reporting Standards).

CARBON DISCLOSURE PROJECT (CDP) CLIMATE CHANGE QUESTIONNAIRE

Parques Reunidos completed the CDP Climate Change questionnaire for the first time in 2023, referring to the environmental sustainability performance of the Group in 2022. CDP is a non-profit organization that helps businesses and cities measure, disseminate, and act on their environmental impact. Reporting to CDP questionnaires allows comparability between companies, as well as the identification of good practices and areas for improvement.

CDP communicated at the beginning of 2024 the Group's achieved score of B (Management). This score positions Parques Reunidos above the average score of B- from its sector ('Entertainment Facilities'). Following the 2023 Climate Change questionnaire report, Parques Reunidos has used the experience and the result of its first participation to identify the value of the measures currently being implemented, and to develop an action plan which tackles the Group's improvement areas. The impact from these actions will be disclosed in future CDP participations of Parques Reunidos.

Greenhouse Gas Emissions (GHG) – Consolidated scope¹

Indicator	Unit	2019	2022	2023
GHG Emissions				
Scope 1 – Direct Emissions	t CO ₂ eq	11,225	11,560	10,522
Scope 2 – Indirect MB ² Emissions	t CO ₂ eq	50,735	0	0
Scope 2 – Indirect LB ² Emissions	t CO ₂ eq	50,629	46,538	39,956
Scope 3 – Other indirect emissions ³	t CO ₂ eq	272,502	292,556	280,993
GHG emissions outside of scopes				
Direct CO ₂ emissions from biomass	t CO ₂ eq	227	232	392
Detail of Categories for Scope 3 – Other Indirect Emissions				
1- Purchased goods and services	t CO ₂ eq	122,733	139,501	120,525
2- Capital goods	t CO ₂ eq	112,692	120,930	131,327
3- Fuel- and energy-related activities	t CO ₂ eq	11,074	2,133	1,916

4- Upstream transportation	t CO ₂ eq	1,580	680	1,521
5- Waste generated in operations	t CO ₂ eq	3,996	5,618	3,464
6- Business travel	t CO ₂ eq	3,195	3,706	3,859
7- Employee commuting	t CO ₂ eq	17,233	19,987	18,382
GHG emission intensity				
Intensity of total GHG emissions by visitors⁴	t CO ₂ / 10 ³ visitors	15.7	15.9	15.1
Scope 1 – Direct Emissions	t CO ₂ / 10 ³ visitors	0.5	0.6	0.5
Scope 2 – Indirect MB Emissions	t CO ₂ / 10 ³ visitors	2.4	0	0
Scope 2 – Indirect LB Emissions	t CO ₂ / 10 ³ visitors	2.4	2.4	2.1
Scope 3 – Other indirect emissions	t CO ₂ / 10 ³ visitors	12.8	15.3	14.5
Intensity of total GHG emissions by revenue⁴	t CO ₂ /Million €	481	371	351
Scope 1 – Direct Emissions	t CO ₂ /Million €	16	14	13
Scope 2 – Indirect MB Emissions	t CO ₂ /Million €	73	0	0
Scope 2 – Indirect LB Emissions	t CO ₂ /Million €	73	57	48
Scope 3 – Other indirect emissions	t CO ₂ /Million €	392	357	339

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

- 1) The "Consolidated scope" comprises all the parks that were part of the Group's portfolio in year N.
- 2) MB = Market Based. LB = Location Based.
- 3) Only relevant categories are included
- 4) Using "Scope 2 – Indirect MB Emissions".

Greenhouse Gas Emissions (GHG) – SBTi scope¹

Indicator	Unit	2019	2022	2023
GHG Emissions				
Scope 1 – Direct Emissions	t CO ₂ eq	11,189	10,335	9,536
Scope 2 – Indirect MB Emissions ²	t CO ₂ eq	48,244	0	0
Scope 2 – Indirect LB Emissions ²	t CO ₂ eq	47,954	42,054	36,408
Scope 3 – Other indirect emissions ³	t CO ₂ eq	264,460 ⁴	267,252	269,820
GHG emissions outside of scopes				
Direct CO ₂ emissions from biomass	t CO ₂ eq	227	232	392
Detail of Categories for Scope 3 – Other Indirect Emissions				
1- Purchased goods and services	t CO ₂ eq	118,128	131,661	117,066
2- Capital goods	t CO ₂ eq	110,717	105,328	125,191
3- Fuel- and energy-related activities	t CO ₂ eq	10,494	1,911	1,748
4- Upstream transportation	t CO ₂ eq	1,570	678	1,520
5- Waste generated in operations	t CO ₂ eq	3,741	5,243	3,106

6- Business travel	t CO ₂ eq	3,061	3,586	3,734
7- Employee commuting	t CO ₂ eq	16,748	18,843	17,366

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

1) The "SBT Scope" comprises the parks that were included in the scope used for calculating the targets submitted to the SBTi. See additional details about SBTi scope in Annex V.

2) MB = Market Based. LB = Location Based.

3) Only the relevant categories are included.

4) The emissions from category 7 (Employee Commuting) for the years 2019-2021 have been recalculated due to a change in the calculation methodology. Previously, in 2019, 12,750 tCO₂ eq were reported for this category. As a result, the total Scope 3 emissions for 2019 have changed from 260,461 tCO₂ eq to 264,460 tCO₂ eq.

Energy

Objectives

- ❖ *Minimize energy consumption*
- ❖ *Foster the use of renewable energy sources*

Why does it matter?

Energy consumption in the parks, mainly electricity and natural gas, is responsible for a significant part of the Group's greenhouse gas emissions.

Efficient energy management, including reducing energy consumption and the transition to renewable energy sources, helps reduce both the impact on the planet and the total energy cost for the Group.

Responsible energy consumption by the Group reduces its carbon footprint and has other

environmental benefits such as reducing air pollution and protecting biodiversity. Efficient energy management is also fundamental to achieve Parques Reunidos' SBTi emission reduction targets.

Fostering the use of renewable energy in the parks help transition towards a sustainable and environmentally friendly economic model, reducing the use of fossil fuels.

Management approach

- The Group works to improve energy efficiency in its facilities by ensuring proper equipment maintenance and replacing it with more efficient equipment from the energy point of view.
- Energy audits are carried out by third parties, which help identify the factors that influence energy consumption, as well as the possibilities for improvements, taking into account the technical and economical feasibility of their implementation.
- The purchase of electricity and gas is centralized to facilitate efficient purchasing management, as well as a greater boost for procurement using sustainable criteria.

Evaluating our approach

- In 2023, the implementation of the energy efficiency program initiated in 2022, continued. This program aims to replace specific elements and equipment with those of lower consumption, as well as electrifying them. Following the first year's focus on replacement and improvement projects for electrical equipment, such as the substitution of LED lighting or the enhancement of pumps and compressors, in 2023, efforts shifted towards the improvement and electrification of fossil fuel-consuming equipment. By 2024, it is expected to continue the focus on fossil fuel-consuming equipment, thereby contributing to the reduction of the Group's Scope 1 emissions.
- Following the installation of electric vehicle chargers in our parks in the Netherlands and Belgium in 2022, this initiative was expanded to our Spanish parks: Aquópolis Torrevieja, Aquópolis Cullera, Aquópolis Cartaya, and Selwo Aventura in 2023. Additionally, during the same year, the number of charging points available at Aquópolis Villanueva was increased, and installations began at Faunia and Warner, parks also located in Spain. These charging points cater to both employees and customers, thus contributing to promoting sustainable mobility throughout the Group's value chain.

- The Group's energy consumption figures decreased in 2023 by about 6% compared to 2022, mainly due to the implementation of energy efficiency measures and a lower number of opening days.
- Energy consumption intensity indicators per visitor and opening day decreased slightly compared to 2022, in line with previous years trend.
- For third consecutive year, 100% of the electricity used in our parks came from renewable sources.

100% RENEWABLE ELECTRICITY COMMITMENT WITH THE RE100 INITIATIVE

In 2023, Parques Reunidos joined The Climate Group's RE100, a global corporate renewable energy initiative that brings together companies committed to consuming 100% renewable electricity. RE100 members send a global message that renewable energies make business sense and promote a shift in the current energy model.

Parques Reunidos purchased 100% renewable electricity in 2023 for the third consecutive year, and by joining RE100, it commits to continue purchasing 100% renewable electricity across all its global operations.

Consuming 100% renewable electricity is a key pillar of the Group's 2030 emissions reduction plan. Maintaining this commitment with RE100 will contribute to achieving the Group's GHG emissions reduction targets validated by SBTi.

Energy

Indicator	Unit	2019	2022	2023
Total energy consumption	MWh	208,988	216,345	201,893
Electricity	MWh	149,359	155,044	146,087
Natural Gas	MWh	53,134	52,499	46,594
Other fuels	MWh	6,498	8,802	9,212
Energy from renewable sources	MWh	35,012	155,709	147,206
Electricity ¹⁾	MWh	34,361	155,044	146,087
Natural Gas	MWh	-	-	-
Other fuels	MWh	651	665	1,119
Energy from renewable sources	%	17	72	73
Electricity from renewable sources	%	23	100	100
Energy intensity by visitors	MWh / 10 ³ visitors	9.8	11.3	10.4
Energy intensity by opening days	MWh / opening day	17.6	19.9	19.3
Energy intensity by revenue	MWh / Million €	300	264	243

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

1) Electricity backed by EACs (Energy Attribute Certificates).

Water

Objectives

- ❖ **Minimize water consumption**
- ❖ **Foster the use of non-freshwater where possible, with special focus on areas classified as high or very high water-stressed areas**

Why does it matter?

The activity of our parks, in particular the water parks, as well as catering and accommodation activities, rely on water for the operation of their facilities and services.

Moreover, 15 of the Group's parks are located in areas classified as high or extremely high water risk

zones, and 29 in areas classified as high or extremely high water stress zones⁶. Considering the current climate emergency and its impact on access to freshwater reserves, efficient water management in these parks is crucial today and will become even more important in the medium and long term.

Management approach

- Parques Reunidos is committed to a rational use of water resources through effective water management practices.
- Parques Reunidos places special emphasis on the use of non-fresh water for those applications where it is possible, with particular attention to parks located in high or extremely high-water risk and/or stress areas.
- Possible sources of water available in each park are identified and evaluated, including recycled water sources, to select those with the lowest environmental footprint and reduce the consumption of freshwater.
- The Group complies with the applicable regulations to protect water resources in the communities where it operates and ensures that its activities do not have adverse effects on them. The applicable regulations include, among others, the drafting of Sustainable Water Management Plans and their corresponding follow-up audits.
- Extractions of groundwater, lake water or seawater are carried out under water management permits approved by the local authorities.
- Water use and water discharge is monitored in accordance with the local regulations.
- The Group works to minimize water use in the parks through the maintenance of equipment and facilities and the implementation of water efficiency measures.
- Where possible, recycled, ground, lake or sea water is used, and the water used is treated for reuse as irrigation water or other uses for which it is appropriate.

⁶ Parks located in high or extremely high water stress areas and high or extremely high water risk: See Anex VIII

Evaluating our approach

- In 2023, the implementation of the water efficiency program initiated in 2022 continued, which includes measures such as installing timers on faucets, replacing sprinkler irrigation with drip irrigation, or installing more efficient urinals, among others. This program prioritizes measures in parks located in high or extremely high water risk or stress areas.
- The approximate 2% reduction in total water consumption compared to 2022 is mainly attributed to the implementation of water efficiency measures and the divestment of the Raging Waters Sacramento water park (USA).
- Indicators of water consumption intensity per visitor and opening day remain stable compared to 2022. The percentage of recycled water used in high and extremely high water stress areas remains consistent with previous years.

WATER FILTRATION SYSTEMS AT SLAGHAREN (NETHERLANDS)

At the beginning of 2023, the installation of reverse osmosis water filtration systems was carried out in the Aqua Mexicana water attraction area of the Dutch park Slagharen. These filtration systems enable the recirculation of hot water from the attractions, thus reducing the amount of water discharged into the sewer system and water consumed from the network.

The use of these systems also implies energy savings, as the recirculated water is at a higher temperature than that from the network and requires less energy to heat up to the necessary temperature for use. Additionally, the project has an additional benefit in reducing water pollution and the amount of waste sent to the sewer system.

The positive impact of this project on the park's environmental management is threefold: it reduces energy consumption, decreases water consumption, and improves waste management.

Water use

Indicator	Unit	2019	2022	2023
Water consumption¹⁾				
Total water consumption	1000 m3	4,548	4,287	4,201
Consumption in high or very high water risk areas	1000 m3	1,565	1,686	1,873
Consumption in other areas	1000 m3	2,984	2,600	2,328
Water consumption by origin²⁾				
Third-party water	1000 m3	4,416	3,490	3,388
Drinking water	1000 m3	3,893	3,020	2,888
Recycled water	1000 m3	523	471	501
Groundwater	1000 m3	112	689	678
Surface water	1000 m3	20	105	133
Seawater	1000 m3	0	2	1
Recycled third-party water in high or extremely high water risk areas	% vs total consumption ³⁾	31.3	25.8	25.6

Indicator	Unit	2019	2022	2023
Non-freshwater (recycled third-party water and groundwater) in high or extremely high water risk areas	% vs total consumption ³	38.5	44.5	42.2
Recycled third-party water in high or extremely high water stress areas	% vs total consumption ⁴	16.4	16.2	17.5
Non-freshwater (recycled third-party water and groundwater) in high or extremely high water stress areas	% vs total consumption ⁴	19.9	33.9	35.6
Intensity of water consumption				
Total water consumption by visitors	1000 m ³ / 10 ³ visitors	0.21	0.22	0.22
Total water consumption by opening days	1000 m ³ / opening day	0.38	0.39	0.40
Total water consumption by revenue	1000m ³ /Million €	6.53	5.22	5.06

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI

- 1) The figures reported as water consumption are water extraction figures from the different sources mentioned above. This criterion was selected to simplify calculations and improve traceability since there is currently evidence of water extracted (e.g. invoices) but in several parks there is no evidence of amount of water discharged.
- 2) Third-party water refers to water from the municipal supply network or from other organizations. Surface water includes collected or harvested rainwater.
- 3) Total consumption in parks located in high or extremely high water risk areas (1,872,842 m³).
- 4) Total consumption in parks located in high or extremely high water stress areas (2,865,436 m³).

Circular Economy and Waste Management

Objectives

- ❖ **Minimize the amount of waste produced**
- ❖ **Reduce the use of single-use plastics**
- ❖ **Reduce food waste in catering activities**
- ❖ **Minimize the amount of waste sent directly to landfill**

Why does it matter?

The activity of the parks and that of the visitors generates non-hazardous waste primarily associated with consumption activities carried out in the park, such as packaging waste and food scraps, among others.

Additionally, small amounts of hazardous waste are generated in the parks associated with maintenance and operation activities of our facilities.

Management approach

- The activity of the Group's parks, due to its non-industrial nature, does not involve the use of raw materials except those used in restaurants. The main resource consumption, apart from energy or water supplies, is associated with catering activity, animal feeding, and maintenance activities. The quantity and type of resources used in restaurants depend on the menu options offered, making it impossible to establish ratios of raw material consumption that provide relevant information about their efficiency of use. Similarly, ratios related to animal feeding or maintenance activities are not appropriate indicators for evaluating environmental performance.
- Parques Reunidos is committed to eliminating single-use plastics. This commitment is materialized through specific actions such as the removal of straws and other single-use plastic items from catering establishments, as well as the elimination of single-use plastic bags from stores.
- Parques Reunidos is also committed to reducing food waste. This commitment is implemented through the introduction of internal processes that reduce the amount of food waste generated or allow for a second life to be given to such products.
- Suitable waste management methods are determined in each park based on the type of waste, its classification according to local legislation, and the availability of management facilities. The aim is to opt for the most sustainable waste management methods available at each location.
- Waste is segregated at source according to local regulations to maximize subsequent recovery and recycling.
- Priority is given to reuse or recycling, but part of the waste generated is managed through other authorized management methods, including landfill disposal. In doing so, all regulatory requirements of the country and region or state are complied with.
- Restaurant areas in parks feature products such as plates and cutlery made from recycled and/or biodegradable materials.
- Awareness of responsible consumption and waste minimization is promoted among employees, collaborators, and visitors through environmental awareness campaigns.

Evaluating our approach

- In 2023, Parques Reunidos continued the implementation of the global strategy to reduce waste generated in catering areas and shops initiated in 2022. The actions defined in this strategy materialized in 2023 in several of the parks located in Europe, such as the use of reusable cups in Belantis, Marineland, Movie Park, Vogelpark, and Warner, or the elimination of plastic bags at the points of sale of all European parks. Following the experience of these parks, the implementation of these measures will continue in 2024, extending to other European parks and parks located in the USA.
- In 2023, the first part of the Group's project defined in 2022 to reduce the amount of waste sent directly to landfills in USA parks was executed. In this first phase, the available waste management alternatives at each park location were analyzed. Following this analysis, the waste management solution at Sea-Life Park Hawaii, one of the Group's largest waste generators, was changed, now sending waste to waste-to-energy plants instead of landfill. In 2024, waste management solution will be changed at other parks, prioritizing increasing the percentage of waste reused or recycled in locations where it is possible.
- The amount of waste produced is related both to the daily activity of the park and to potential expansion projects (new attractions, remodeling of restaurants and other points of sale, etc.). For this reason, year-over-year evolution and intensity generation ratios are indicators that do not allow for appropriate monitoring of the management approach.

TOOGOODTOGO AND PARQUES REUNIDOS STRENGTHEN AND EXPAND THEIR COLLABORATION

In 2023, the German parks Belantis and Movie Park, as well as the Spanish parks Parque de Atracciones, Selwo Marina, Warner, and Zoo, began collaborating with TooGoodToGo. This company helps parks manage surplus meals and reduce food waste through its app, offering these meals at a reduced price as their expiration date approaches.

These new additions join the Norwegian park Tusenfryd (collaborator since 2020), making now a total of 7 parks within the Parques Reunidos group currently collaborating with TooGoodToGo in several European countries.

Thanks to the initiative, more than 3,800 meals were saved from being wasted in 2023, resulting in an estimated avoided greenhouse gas emissions of over 9 tons of CO₂ equivalent. Plans are underway to extend this collaboration to several more parks in 2024.

Indicator	Unit	2019	2022	2023
Waste generated				
Non-hazardous waste	t	14,761	20,880	15,611
Hazardous waste	t	247	214	201
Waste managed				
Non-hazardous waste	t	14,190	20,804	15,611
Waste diverted from disposal	t	8,232	9,197	7,593
Preparation for reuse	t		3,573	315
Recycling	t		3,637	5,481
Other recovery operations	t		1,987	1,797
Waste directed to disposal	t	5,958	11,607	8,018
Incineration with energy recovery	t		2,253	3,232
Incineration without energy recovery	t		234	216
Landfilling	t		6,981	4,275
Other disposal operations	t		2,139	295
Hazardous waste	t	168	214	199
Waste diverted from disposal	t	143	148	127
Preparation for reuse	t		4	17
Recycling	t		91	85
Other recovery operations	t		53	25
Waste directed to disposal	t	25	67	72
Incineration with energy recovery	t		24	22
Incineration without energy recovery	t		6	35
Landfilling	t		8	2
Other disposal operations	t		29	14
Waste generation intensity				
Non-hazardous waste by visitors	kg/10 ³ visitors	696	1,091	807
Non-hazardous waste by opening days	kg/opening day	1,246	1,919	1,491
Non-hazardous waste by revenue	t / Million €	21	25	19
Hazardous waste by visitors	kg/10 ³ visitors	12	11	10
Hazardous waste by opening days	kg/opening day	21	20	19
Hazardous waste by revenue	t / Million €	0.35	0.26	0.24

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

Conservation of Biodiversity

Objectives

- ❖ **Foster the protection of biodiversity and the conservation of natural heritage**
- ❖ **Foster knowledge of the different animal species, the different ecosystems and their conservation, as well as the conservation and protection of threatened or endangered species**

Why does it matter?

Parques Reunidos contributes through various projects⁷ to the protection of biodiversity and the most vulnerable ecosystems. Among all of them, in situ conservation programs (that is, programs for the reintroduction or protection of species in their natural habitats) are most important because they are carried out in the same populations of origin, where the problems for biodiversity are most pressing.

Some of the Group's parks⁸ are located in or near areas that are subject to rules of special natural

protection according to the applicable local legislation.

In terms of negative impacts, some of the products purchased for use in various centers and parks, mainly those originating from agriculture or livestock, could potentially be considered, depending on their origin, as contributors to deforestation and forest degradation, and therefore indirectly to biodiversity. Therefore, it is important to have a vision of the value chain of these products and work with suppliers that have sustainable practices and contribute minimally to the loss of natural systems and ecosystem services.

Management approach

- The activity of the Group's parks, due to its non-industrial nature, does not directly generate negative impacts on biodiversity. However, in the case of parks located in special protection areas or adjacent to them, special attention is paid to the specific requirements that may arise from the park's operating permits.
- Both the Parques Reunidos Foundation and the Group's zoos and aquariums actively participate in conservation and research projects, in collaboration with different zoological entities, research entities, and universities. The different research projects carried out not only contribute to improving the design of the facilities and to develop more efficient animal care and handling techniques but are also of vital importance for the application of husbandry, veterinary and breeding techniques in zoological institutions aimed at the reintroduction and care of species in their natural habitats.
- Every year, both the Parques Reunidos Foundation and the Group's zoos and aquariums carry out educational and awareness-raising tasks among visitors.

⁷ See section 'Parques Reunidos Spirit'

⁸ Parks located in or near areas subject to rules of special natural protection: See Annex VIII

Evaluating our approach

The results of the biodiversity conservation actions are described in greater detail in the section on Social Impact Projects - Parques Reunidos Spirit.

The implementation of the new supplier management tool⁹ in 2024 will provide greater

visibility and analytical capacity to evaluate the impact of our suppliers on biodiversity throughout our value chain. This will allow us a better understanding of how the activities of our suppliers can influence ecosystems and take appropriate measures to mitigate any negative impact.

SUSTAINABLE PALM OIL AT BLACKPOOL ZOO (UK)

Blackpool Zoo is undergoing a process to use only sustainable palm oil across all sectors of the park, from catering to animal feed. In 2016, a comprehensive audit of palm oil was initiated with the aim of identifying any products used or sold in the park with unsustainable palm oil, as well as working with suppliers to transition to the exclusive use of certified sustainable palm oil (CSPO).

All products sold for human consumption within Blackpool's catering facilities are free from palm oil or contain sustainable palm oil. Annual audits continue to ensure that these standards are maintained and, in addition to achieving CSPO certification for all food products, efforts are ongoing to eliminate unsustainable palm oil in other products used in the park.

Currently, Blackpool supports the Roundtable on Sustainable Palm Oil (RSPO), the leading body for sustainable palm oil standards, and backs their efforts to ensure that sustainable palm oil becomes the norm.

⁹ See section: Outsourcing and Suppliers

Animal Welfare

Objectives

- ❖ **Achieve high standards of animal welfare in support of our goals as a modern conservation organization by providing environments that focus on the physical and behavioral needs of the animals**

Why does it matter?

Parques Reunidos manages 12 zoos and aquariums.

Today's society shows more and more interest in the treatment that animals receive in general and, particularly, in the treatment given to those under human care in zoos and aquariums.

There are also regulations that foster animal welfare. However, animal welfare is not simply one more requirement to be fulfilled, imposed by external and internal regulations, but rather an essential value that must be taken care of in an integral way.

Management approach

- The Group guarantees animal welfare in its parks through compliance with applicable legislation and adherence to good practices of national, regional, and global organizations.
- The Group's European parks are members of national associations (AIZA, Spain; AFdPZ, France; BIAZA, United Kingdom, VdZ, Germany). Furthermore, the zoos and the bird park in Germany are members of the European Association (EAZA). Membership in these associations guarantees adherence to animal welfare standards through inspections carried out by independent third parties.
- Depending on the type of park and its species, additional certifications or membership of other relevant associations are obtained, such as EAAM- European Association for Aquatic Mammals (Zoo, Marineland), American Humane (Marineland) or AMMPA- Alliance of Marine Mammal Parks and Aquariums (Marineland, SeaLife Park Hawaii). All zoos and aquariums have been evaluated by a third party to define improvement opportunities which started to be implemented in 2021.
- As part of the continuous improvement process, Parques Reunidos launched an Animal Welfare Program in 2020, in collaboration with ZAWEC (Zoo Animal Welfare Education Center).

Evaluating our approach

The Animal Welfare Program provides a comprehensive vision of the potential opportunities for improvement in the zoos and aquariums through on-site assessment by an independent third party.

Throughout 2023, new measures were implemented across all the Group's parks as part of the continuous improvement process.

In 2020 the Madrid Zoo and Marineland were evaluated, and in 2021 the rest of the European parks were evaluated, with the exception of Bournemouth, Aquarium of the Lakes and SeaLife Park Hawaii, which were evaluated in 2022.

Commitment to Our Employees

Principles and values

As part of the process to evolve and strengthen the Group culture, that started in 2022 with the definition of the Group's **purpose**, in June 2023 Parques Reunidos internally announced the result of the process of redefining its **principles** and **values**, as well as the related behaviours, with the aim of consolidating its corporate identity and improving alignment with the stakeholders' expectations. The project is a significant milestone, highlighting our commitment to integrity, transparency and sustainability in all our operations.

The project was carried out in collaboration with employees from all countries and all departments.



Our Principles

- **Customer experience:**
We focus on guest's experience as much as we focus on EBITDA
- **Collaboration:**
We collaborate between parks and central to make 1 + 1 = 3
- **Sustainability:**
We embrace sustainability in our daily behaviours
- **Excellence:**
We have a test and learn mindset
- **Data:**
We use data to make decisions

Parques Reunidos undertakes to foster a culture in which open and sincere communication is part of our DNA. Integrity is the cornerstone of our relationships and it is expected that each team member will act with respect and ethics at all times, as well as transparency, which is key to fostering trust between Parques Reunidos and its stakeholders. This proactive approach also reflects our desire to build strong and lasting relationships with all our stakeholders.

We are committed to sustainable practices, reducing our environmental footprint and supporting social initiatives that foster inclusive and equitable development.

These principles represent a guide for the daily behavior of all employees. Each team member is expected to integrate them into their daily actions, creating a work environment that encourages collaboration, diversity and innovation.

Our values

The values of Parques Reunidos lay the foundations for internal and external relations and act as the bases for shaping the conduct, decision-making and interaction between employees and stakeholders by creating a coherent framework.

Through those values, the Group establishes clear expectations and fosters a work environment based on integrity and responsibility. In addition, our values not only define who Parques Reunidos is as an organisation but also contribute to building trust and loyalty both inside and outside the Group by creating a solid foundation for sustainable growth and business excellence.



The values and their related behaviour are:

Guest Satisfaction, our core commitment

- We think as guest to enhance the experience

Think big, achieve together

- We dare to challenge our own limits
- We take ownership

Caring for each team member, succeeding together

- We listen to team members and we take action
- We recognise individual efforts as well as collective achievements
- We warmly welcome you as you are

Continuous improvement, our signature attraction

- We deliver through multidisciplinary teams
- We try new ideas, not afraid to fail, every little improvement matters

Integrity

- We never compromise on fairness and ethics

Management approach

- Parques Reunidos promotes the selection of talent based on gender-free, inclusive and non-discriminatory criteria, establishing guidelines regarding language and the use of non-intimidating and non-biased questions during the selection processes. Similarly, the Group encourages those responsible for the selection of employees to ensure the inclusion of the same number of women and men in the selection processes, as well as to include people with disabilities in the cases where the characteristics of the position allow it.
- The personnel selection procedure establishes principles regarding equal opportunities and respect for diversity, as well as the recommendation of the inclusion of people with disabilities in all selection processes.

- Parques Reunidos monitors that all people receive equal treatment, regardless of their origin, ethnicity, colour, gender, sexual orientation, marital status, religion, political opinion, physical appearance, ideology, nationality, social origin, social condition, disability, age, membership in an association or any other personal condition.
- The Group applies procedures for reviewing and modifying working conditions, authorisations for personnel recruitment and personnel selection.
- Parques Reunidos ensures that the working conditions are adequate, always taking into account the requirements established by the regulations of each country or region and ensuring that the minimum and maximum ages for working established in each country are respected.
- Parques Reunidos has policies related to the prevention of harassment, protection of the right to disconnect, and diversity that are mandatory for all the Group's workplaces.
- The minimum health and safety requirements, both for workers and guests, applicable throughout the Group are included in the Health, Safety and

Environment Management System Standard and its associated standards and procedures. This standard and its associated standards and procedures are based on the ISO 45001 standard, although certification is not the ultimate goal. Those standards establish the minimum requirements applicable to all the Group's parks. If the requirements of local legislation are more stringent than those specified in said standard, then the local legislation must be complied with in addition to the standard. Those standards also include roles and responsibilities in health and safety related matters.

- The Group uses internal audits and compliance assessment programmes that address both the legal and internal requirements to improve the health and safety performance of its operations. Audits are conducted annually at a selection of operating facilities. By reviewing the findings, the lessons learned are applied to similar facilities through a cycle of continuous improvement.
- Progress in health and safety, both for workers and visitors, including relevant incidents where appropriate, are reported to the Board of Directors as part of the periodic directors' report.

Safe and Healthy Workplaces

Objectives

- ❖ Provide safe and healthy workplaces for the Group's employees and collaborators
- ❖ Zero harm

Why does it matter?

The creation of a safe and healthy environment for workers is a key element for employee satisfaction, which in turn has an impact on customer satisfaction.

Management approach

The Group's Sustainability Policy and Code of Ethics and Conduct define the principles guiding the health and safety actions of all the parks and other work centers.

In addition to the Policy and Code, Parques Reunidos has a Health, Safety and Environment Management

Standard that provides the framework for managing health and safety impacts, risks and opportunities at Group level for both customers and employees, while integrating environmental aspects and incorporating the best practices in the sector.

Management systems

The Group Health, Safety and Environment Management Standard, and their associated standards and procedures, include the principles related to occupational health and safety that are applicable to:

- All Parques Reunidos work centers, including parks, construction projects, corporate offices, and any other place where there are activities under the responsibility of Parques Reunidos.
- All activities, products, and services, including, food and beverages, merchandising, shows, and any other entertainment product or activity offered by Parques Reunidos.

- All persons: customers, employees, contractors, and suppliers hired by Parques Reunidos. This includes all workers who are employees and workers who are not own employees, but whose jobs or workplaces are controlled by Parques Reunidos.

To prevent and mitigates the possible impacts on the health and safety of supplier's workers, who are not own employees and whose jobs or workplaces are not controlled by the organization, Parques Reunidos includes criteria related to health and safety in the supplier selection processes, as well as specific clauses related to risk prevention and occupational health and safety in contracts and purchase orders¹⁰.

¹⁰ See section "Outsourcing and Suppliers".

The management system and health and safety standards and procedures are applicable to 100% of employees and 100% of non-employee workers whose work or workplace is controlled by Parques Reunidos.

This global occupational health and safety system is Parques Reunidos' tool for continuous improvement. In addition, the system is based on the principle that the Group's contractors are its collaborators and

Parques Reunidos makes them part of its preventive culture.

The Group's work centers develop and implement specific procedures that make up their local health and safety management systems by incorporating the requirements of the Group Health, Safety and Environment Management Standard and their associated standards and procedures (internal requirements) as well as the requirements from local regulation (external requirements) .

Hazard identification, risk assessment and incident investigation

Along with the management system standard, Parques Reunidos has developed specific standards and procedures related to risk and incident management. These standards are applicable to all the Group's work centers and employees as well as to the contractors working for Parques Reunidos. These standards and procedures define specific roles and responsibilities for health and safety.

Each work center has a designated person responsible for the supervision of health and safety processes. The risk assessments are carried out by the persons designated in each center or by accredited external companies, in collaboration with the workers that carry out the tasks and the line managers.

All the Group's parks use a global tool to notify, register and manage incidents including own workforce and workers of suppliers whose job or

workplace is controlled by Parques Reunidos. The use of a single tool facilitates the analysis and monitoring of incidents in order to detect opportunities for improvement, both at the park level and at the regional and Group level.

On a monthly basis, the corporate health, safety and environment department prepares a summary of incidents that includes monitoring of incident rates of workers and guests. This summary is distributed to all the parks for subsequent analysis and monitoring.

The controls to be applied to minimize the main risks identified in the activities of the work centers (work at height, work in confined spaces, driving mobile equipment, energy isolation, electrical work, handling of dangerous substances, etc) are included in the corresponding health and safety standards applicable to all the Group's sites.

Occupational health services

When applicable according to local legislation, occupational health services are provided through competent professionals who have the qualifications required in each country, region, or state. These

services are offered to all employees, in accordance with the provisions of the corresponding risk assessment.

Worker participation, consultation and communication on health and safety

Workers and/or their representatives have mechanisms for participation and consultation in health and safety matters. The parks have, when

required by applicable legislation, formal health and safety committees with representation of both the workforce and the company.

The corporate health, safety and environment department fosters continuous communication on health and safety through periodic newsletters addressed to all work centers that deal with aspects associated with health and safety, such as lessons learned from incidents that occurred in the sector, incidents that happened in the Group that have the

potential to cause serious incidents, or information sheets for dissemination to workers.

Likewise, the Group Health, Safety and Environment and Sustainability department holds periodic meetings with representatives from all Group's parks to discuss relevant health and safety issues.

Occupational health and safety training

Training needs are assessed both at the Group level and locally, taking into account the specific risks of the workplace, as well as applicable legislation.

At Group level, specific health and safety training is delivered to the people responsible in each park.

In 2023, an Incident Prevention Training and Awareness standard has been developed. It sets out the Group's minimum requirements in this area.

Promotion of workers' health

Voluntary health promotion activities are evaluated locally, considering the context in which each park operates.

Prevention and mitigation of impacts related to business relationships

Parques Reunidos works to prevent and mitigate possible impacts related to health and safety through the inclusion of criteria related to health and safety in the supplier selection processes, as well as the

inclusion of specific clauses related to risk prevention and occupational health and safety in contracts and purchasing orders¹¹.

Evaluating our approach

Own workforce

In terms of incident rates by gender, the trend of the previous year was maintained. Men represent 48.3%

of the average workforce, while recordable injury rates for men account for 61% of the total.

¹¹ See section "Outsourcing and Suppliers".

Workers in the value chain

A Contractor Health, Safety and Environment Management standard was developed in 2023. That standard sets out the Group's requirements for managing the risks associated with work contracted out to third parties.

The year-end analysis of accident rate data includes the number of contractor's worker incidents, however hours worked are not recorded as most of them are service contracts and therefore no incident rates are calculated.

Indicator	Unit	2019			2022			2023			
		Women	Men	Total	Women	Men	Total	Women	Men	Other/ Not declared	Total
Occupational injuries – Employees ^{a)}											
Serious injuries frequency rate ^{b)}	# serious injuries / 10 ⁶ hours worked	0	0	0	0	0	0	0	0	0	0
Number of serious injuries	# serious injuries				0	0	0	0	0	0	0
Recordable injury frequency rate ^{c)}	# recordable injuries / 10 ⁶ hours worked	20.1	24.0	22.0	6.6	13.0	9.7	7.7	12.9	8.9	10.3
Number of recordable injuries	# recordable injuries				38	69	107	44	70	1	115
Frequency rate of incidents with lost time > 7 days	# incidents with lost time > 7 days/10 ⁶ hours worked	8.2	8.8	8.5	8.5	8.6	8.6	10.7	9.2	0	9.9
Severity rate of incidents with lost time > 7 days ^{d)}	# days lost due to incidents with lost time > 7 days/10 ⁶ hours worked	274	505	392	291	357	322	509	367	0	435
Frequency rate of incidents with lost time > 1 days ^{e)}	# incidents with lost time > 1 days/10 ⁶ hours worked				15.1	16.4	15.7	16.5	15.7	8.9	16,1
Severity rate of incidents with lost time > 1 days ^{d) f)}	# days lost due to incidents with lost time > 1 days/10 ⁶ hours worked				317	386	350	536	394	18	462
Hours worked	10 ³ hours	6,607	5,881	12,488	5,808	5,265	11,083	5,682	5,413	112	11,207
Occupational diseases – Employees											
Occupational diseases	# diseases	0	0	0	0	0	0	0	0	0	0
Occupational injuries – Contractors ^{g)}		Total			Total			Total			
Number of serious injuries ^{g)}	# serious injuries							1			
Number of recordable injuries	# recordable injuries							7			

Details by region are included in the table of Performance Indicators in Annex VI.

- Includes musculoskeletal disorders; excludes in-itinere accidents.
- Injury due to work accident that results in death or injury such that the worker cannot recover or does not fully recover the state of health prior to the incident or is not expected to fully recover the state of health prior to the accident within a period of 6 months (GRI definition)
- Recordable: work injury, illness, or disease with some of the following results: death, days away from work, work restriction or transfer to other positions, loss of consciousness or medical treatment beyond first aid; or serious injury or illness diagnosed by a doctor or other healthcare professional, even if it does not result in death, days away from work, work restrictions or transfers to other positions, loss of consciousness or medical treatment beyond first aid

- d) Severity rate of incidents with lost time > 7 days includes 472 days lost in 2023 due to incidents in 2022. Severity rate of incidents with lost time > 1 days includes 476 days lost in 2023 due to incidents in 2022.
- e) Until 2020, only incidents with lost time > 7 days were recorded in the USA. From 2021, incidents with lost time > 1 day are recorded in all regions.
- f) Incidents involving non-employee workers whose work or workplace is controlled by Parques Reunidos (contractors) are recorded and investigated in the same way as employee incidents; however, hours worked are not recorded as most of them are service contracts and therefore no incident rates are calculated.
- g) In 2023, a worker from a third-party company hired to carry out the work of assembling a roller coaster in Adventureland died. The incident is not accounted within the Group's incident rates as the task that gave rise to the accident i) was not directly controlled by the park and ii) took place in the outdoor parking lot, in an area not controlled by the park; in any case the incident was recorded and investigated.

WORLD DAY FOR SAFETY AND HEALTH AT WORK (GROUP)

On the occasion of the celebration of World Day for Safety and Health at Work which takes place on April 28, a photography contest was organized in which all Parques Reunidos employees could participate.

The theme of the contest was 'Working together for Safety and Health in the Parques Reunidos Group'. The winning photograph was the one sent by Parque Warner in Spain, with Raging Waters Sydney in Australia and Story Land in the United States being finalists.

In addition to this contest, different actions (workshops, games, training, etc.) on different topics related to occupational health and safety were carried out in several of our parks and in the corporate offices.

SKIN CANCER PREVENTION – SPANISH PARKS AND BLACKPOOL ZOO (UK)

Continuing the survey on photoprotection habits launched in 2022 in collaboration with a dermatological laboratory, in 2023 a campaign was launched on social networks together with a Spanish sunglasses manufacturer to raise awareness on the importance of sun protection.

In addition to this campaign, some parks carried out actions at local level. In the summer of 2023, Blackpool Zoo distributed SPF 50 sunscreen dispensers throughout the different work areas, accompanied by posters with recommendations on how to prevent heat-related illnesses and a QR code to check the level of ultraviolet radiation in real time. In this way, workers have been able to know the level of sun protection recommended for each day and act according to the recommendations.

Work Organisation

Objectives

- ❖ Foster quality and flexible employment
- ❖ Foster work-life balance and employee wellbeing

Why does it matter?

Due to the seasonal nature of our activity and the high demand for personnel during peak season, proper work organisation is a key element in the management of Parques Reunidos.

Furthermore, work organisation can have an impact on employees' health and wellbeing at work and on their engagement.

Management approach

- Each Group park or workplace organises its working time according to the specific needs of each activity and in accordance with local labour legislation. This may include working in shifts, hiring permanent seasonal employees at peak times, compensating work shifts during holidays with rest days, etc.
- Paternity and maternity leave is implemented in accordance with local legislation, and all employees are entitled to paternity and maternity leave.
- Regarding work-life balance, the collective bargaining agreements applicable at each workplace, the equality plans in force and/or the internal policies include measures relating to the work-life balance, including measures such as remote working, flexible start and finish times, paid personal leave days, the right to disconnect, life and health insurance, childcare support, etc.
- The Group has developed various measures including the policy of digital disconnection right, flexible working hours, remote working (where possible), etc. to foster work-life balance.
- All employees are covered, through public programmes or company-provided benefits, against loss of income due to any of the following life events: illness, unemployment, accidents at work and acquired disability, parental leave, and retirement.

Evaluating our approach

Parques Reunidos had an average workforce of 10,813 employees between 1 January and 31 December 2023, reaching a peak of 17,073 employees during the month of July.

76.1% of the Group's average workforce is located in the USA, Spain and Germany.

Due to the seasonal nature of our activity, the operation of the Group's parks depends in part on temporary and permanent seasonal employees. The proportion of temporary contracts was 65.9%.

In our average workforce, 60.9% of workers are under 30 and only 15.6% are over 50. 50.8 % are women.

Employee indicators are included in Annex VII.

Family leave

Indicator	Unit	Women	Men	Other/Not declared	Total
Employees entitled to family leave	#empl	5,488	5,233	92	10,813
Employees who took family leave	#empl	57	51	0	108
Employees who returned to work after the end of family leave	#empl	51	50	-	101
Employees who returned to work after the end of family leave and are still employed 12 months after returning to work	#empl	34	42	-	76
Return-to-work rate	%	89.5	98.0	-	93.5
Retention rate	%	59.6	82.4	-	70.4

Average wage and pay gap

Average wage

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22			Employees at 31.12.23			
		Women	Men	Total	Women	Men	Total	Women	Men	Other/Not declared	Total
Executive Committee	€							259,096	413,991	-	366,331
Senior Managers	€	108,231	123,214	120,156	108,488	118,588	116,904	149,752	135,003	-	137,673
Department heads	€	42,100	48,178	46,081	50,208	56,464	54,058	72,569	76,477	-	74,896
Managers	€							41,657	45,294	86,035	43,834
Other technical personnel	€	36,339	43,307	39,672	35,731	33,811	34,888	31,295	31,910	33,548	31,735
Administrative staff	€	30,342	28,527	29,657	33,373	36,941	34,641	30,669	36,465	23,525	32,675
Maintenance and operations personnel, and lifeguards	€	21,598	28,673	26,523	28,811	30,391	30,031	26,084	27,876	30,452	27,016
Total	€	33,260	41,855	38,715	33,095	41,979	38,198	27,605	30,898	31,114	29,255
Average wage by age *											
<30	€	26,313	30,942	28,531	26,037	27,426	26,786	26,355	27,363	30,950	26,945
30-50	€	30,585	37,265	34,383	32,053	39,025	35,745	31,064	38,835	36,398	34,943
>50	€	39,945	46,911	45,039	35,077	45,503	41,576	31,215	41,694	30,135	36,451

* Until 2022, the age brackets were <25, 25-45 and >45 years; the 2019 and 2022 figures in the table correspond to those brackets. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

The average wage in 2019 was calculated taking into account permanent and full-time employees who remained at the company throughout the year and were not absent from work due to illness, incident, paternity or maternity leave; the average wage in 2022 and 2023 was calculated by

including all permanent and full-time employees who remained at Parques Reunidos throughout the year regardless of their absence from work. The average compensation during 2023 was calculated including all employees (except interns and apprentices), even if they were hired halfway through the year (their remuneration was annualized), regardless of their work absence situation.

Before 2023, the Executive Committee was not included in the average wage calculation, and the average wage for the professional categories "Department Heads" and "Managers" was reported together.

Unadjusted Pay Gap

For 2023, the unadjusted gender pay gap has been calculated for each of the countries we operate in, taking into consideration all employees that have worked in the Group during the year ¹⁾.

Parks

Indicator	Unit	Spain	Belgium	Denmark	Germany	Netherlands	Italy	Norway	UK	France	Australia	USA
Unadjusted Pay gap	%	10.34	1.17	14.5	8.46	14.04	26.05	9.12	15.50	10.69	- 4.21	7.28
Employees	#	3,332	162	392	2,065	487	86	1,166	243	845	972	13,791

Corporate Offices

Indicator	Unit	Spain	USA
Unadjusted Pay gap	%	30.29	6.69
Employees	#	292	100

Total Group

Indicator	Unit	Group
Unadjusted Pay gap	%	10.7
Employees	#	23,933

1) It includes all employees who have had an employment contract with the Group during the year 2023, regardless of the duration and the type of contract (permanent, permanent seasonal, temporary).

Salary level - Relation between the standard initial salary (gross fixed salary) and the minimum local salary

The table shows the ratio of the average salary over the legal minimum wage in the parks in Spain, Germany and the United States. These countries are locations with significant operations, since they represented 75.1% of the Group's employees at 31 December 2023. For the calculation, employee salaries at 31 December 2023 were used.

Indicator	Unit	Employees at 31.12.22			Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total
Parks in Spain	#	1.48	1.80	1.62	1.31	1.70	0.00	1.49
Parks in Germany	#	1.43	1.59	1.53	1.17	1.28	0.00	1.23
Parks in USA	#	1.13	1.66	1.40	2.11	2.28	2.18	2.19

Average remuneration of Board members and breakdown by gender

The average remuneration for non-executive Directors includes their remuneration as members of the board and other committees and any extraordinary remuneration they may have received during the periods in question.

Indicator	Unit	2019	2022	2023
Average Director remuneration	€	50,441 ¹⁾	58,333 ^{2) 3)}	58,333 ^{2) 4)}

- 1) In 2019, there was only one woman on the Board, so no breakdown by gender is shown.
- 2) In 2020, 2022 and 2023, although there were two women on the Board, only one had received effective remuneration, so no breakdown by gender is shown.
- 3) In 2022, out of a total of 8 non-executive directors at year-end (9 during the year if the resignation and appointment made in October 2022 is considered ¹²⁾, 2 waived their remuneration (one male and one female). Therefore, the average remuneration was calculated considering 6 full-time equivalent directors.
- 4) In 2023, out of a total of 7 non-executive directors at year-end, the average remuneration was calculated considering the 6 full-time equivalent directors.

¹² See the "Ethics and Good Governance" section under the heading of "Board of Directors".

Labour relations

Objectives

- ❖ Foster free-flowing and transparent communication with the employees and their representatives
- ❖ Create a framework to meet the operational needs of the parks

Why does it matter?

Transparent and trustworthy labour relations help improve employee satisfaction, retain talent and create a healthy environment in the workplace that reduces the rate of absenteeism and increases employee engagement.

Through labour relations with the legal representatives of workers and trade unions, sector-level and company-level collective agreements are reached that include the salary and work conditions of the staff. Those collective agreements are the legal basis that provide, within a general legal framework, a specific work regulation.

Management approach

Legal representation of workers

Parques Reunidos employees have legal representation, either through representatives of unitary workers elected among the workers through union elections, or through direct union representation.

In Europe, industrial relations have been very important for decades, which is why parks located in

Europe have a greater number of workers' representatives and collective bargaining is more frequent there, although the scope varies between countries. On the contrary, the scarce legal and union representation of workers in the United States and Australia stands out due, to a large extent, to lesser social roots of trade unionism.

Collective bargaining

In Europe, unlike in the United States and Australia, collective bargaining agreements, whether sectoral or company-wide, are very common.

The aim of collective bargaining agreements is to regulate the organisation of work in a more specific and concrete way, based on each workplace activity and needs. The parks are thus provided with supplementary regulations to the general labour regulations existing in each jurisdiction, which facilitates proper management of the parks' organisational and productive needs and ensures legal compliance with the workers' rights and duties.

The workers' representatives, in the workplaces where they have been nominated, and the representatives of the companies that are part of the Parques Reunidos Group have joint committees, made up of representatives of both parties. They are permanent and stable bodies in which both the employer and the social partners are represented and whose powers are freely assigned by the negotiating parties. Meetings are held either on an agreed date or at the request of one of the parties.

The Committees deal with an extensive range of labour related issues such as the interpretation of collective bargaining agreements, training etc. The

frequency with which the Committees meet varies according to the internal operation agreed between the parties involved.

In occupational health and safety, some of the Group's collective bargaining agreements expressly include regulations on this matter, although in general they are merely reproductions of the legislation in force. The regulation deals mainly with the functions of workers' representatives in health and safety matters.

The collective bargaining agreements of the following parks contain provisions on health and safety: Marineland, Tusenfryd, Slagharen (Recreation collective bargaining agreement), Parque de Atracciones, Warner, Zoo de Madrid, Faunia, Movie Park and Kennywood.

The remaining parks are governed by current health and safety legislation or have this matter specifically regulated in separate documents that are not part of the collective bargaining agreement.

Notice periods

The notice periods have been shortened as far as possible, while respecting the labour regulations included in the local legislation.

Freedom of association and collective bargaining

The Group does not operate in any country or geographic area in which the workers' rights to exercise freedom of association and collective

bargaining may be infringed or be at significant risk, so the Group's involvement was not necessary to guarantee such rights.

Evaluating our approach

Legal representation of workers

The following Parques Reunidos' workplaces had workers' representative bodies and/or trade union sections at 31 December 2023.

Percentage of employees working in locations with legal representatives per country¹

Indicator	Unit	Australia	Belgium	Denmark	France	Germany	Italy	Netherlands	Norway	Spain	UK	USA
Employees in locations with legal representatives	%	0	100	0	100	79	100	100	86	95	0	18

- 1) Percentage calculated as the average workforce for 2023 in locations with legal representatives at 31st December 2023, over the total average workforce for each of the countries.

Number of representatives by location and country

Country ¹	Location	Unit	Representatives by Location	Representatives by Country
Belgium	Bobbejaanland	#	5	5
France	Marineland Resort	#	4	13
	Marineland	#	9	
Germany	Tropical Islands	#	11	23
	Movie Park	#	12	
Italy	Mirabilandia	#	1	1
Netherlands	Slagharen	#	8	8
Norway	Tusenfryd	#	1	1
Spain	Parques Reunidos Servicios Centrales	#	9	74
	Aquopolis Cullera	#	1	
	Selwo Marina	#	5	
	Teleférico de Benalmádena	#	3	
	Atlantis Aquarium Madrid	#	3	
	Parque de Atracciones de Madrid	#	9	
	Aquópolis Costa Dorada	#	4	
	Warner	#	21	
	Faunia	#	5	
	Selwo Aventura	#	5	
	Zoo	#	9	
USA	Kennywood	#	29	29

1) Countries and locations not included in the table did not have legal representatives by 31st December 2023

Collective bargaining

Percentage of employees whose labour relations are governed by collective or company agreement (average data by country)

Country	Unit	2022	2023
Australia	%	0.0	0
Belgium	%	100	100
Denmark	%	33.0	42.3
France	%	100	100
Germany ¹	%	82.6	77.8
Italy	%	100	100
Netherlands	%	100	100
Norway	%	10.5	29.3
Spain	%	100	100
UK	%	0.0	0
USA	%	1.3	0.9

1) At Tropical Islands (Germany): 80% directly and 20% indirectly (they do not have a collective bargaining agreement, but at the Park they are governed by the same rules as employees within the collective bargaining agreement).

Harassment prevention

Objectives

- ❖ **Foster a healthy and free from harassment work environment**

Why does it matter?

A harassment-free work environment helps employees feel protected within the organisation

and, as a result, contributes to a healthy working environment.

Management approach

- The Group has an Anti-Harassment Policy which recognises the obligation to ensure zero tolerance of harassment in the workplace, foster a respectful working environment and ensure that all persons who directly and/or indirectly form part of the Group assume this commitment.
- Each workplace has its own protocol for action in situations of workplace harassment, aligned with the Group policy and the local regulations applicable.
- Based on the applicable regulations in each country, Parques Reunidos establishes procedures to submit complaints or claims related to situations of harassment, creating the appropriate internal mediation and/or arbitration mechanisms, and guaranteeing and respecting, in any case, the rights of the people involved in the procedure. Likewise, the separation of the potential victim from the alleged harasser is envisaged as a precautionary measure until the matter is resolved, while avoiding a substantial modification of the working conditions of the person who suffers the harassment.
- Preventive measures are aimed at implementing organisational solutions that generate an increase in transparency and participation, as well as conducts that foster a respectful and tolerant environment, while avoiding the risk of harassment.
- Knowledge of the Code of Ethics and Conduct is actively fostered, including through collective bargaining, either by including in the disciplinary system the corresponding sanction for non-compliance or by establishing mechanisms for monitoring compliance with the Code.
- Workplace harassment is subject to sanction by Parques Reunidos to prevent its appearance or correct its existence.

Evaluating our approach

In the framework of the Group's Policy Against Workplace Harassment and in order to comply with some legal changes that came into force in year 2023, during said year, 6 training courses, both online and face-to-face, in English and Spanish, were given to more than 260 people, including the top management and corporate services staff. In total, more than 550 hours of overall training in the field of harassment prevention were provided.

The training included, among other aspects, information on the key legal concepts on harassment

in the workplace, the most relevant regulatory changes and the scope and extent of the legislative protection provided to workers.

The information about complaints received and investigated is available in the chapter Ethics and Anticorruption.

Training and development - Talent management

Objectives

- ❖ Enhance our teams' performance
- ❖ Improve our teams' digital and technological capabilities, guest satisfaction, internationalisation, and health and safety performance

Why does it matter?

Employees' personal and professional development is key to achieving Parques Reunidos' objectives and its commitment to developing talent and people.

Training in digital skills, health and safety, customer service, languages, technical skills and personal skills improve employee engagement and the quality of service provided at the Group's parks.

The training of parks' operational staff results in improved customer service and, consequently, a better experience for park visitors, including their own safety and that of visitors.

Management approach

- The Group focuses on training on incident prevention to foster safe and healthy environments for both workers and visitors, as well as training in privacy and data protection, ethics and anti-corruption, cybersecurity and languages, mainly in English, to support the Group's internationalisation and promote its employees' cross-cutting mobility.
- In accordance with local legislation, the positions held by each employee at Parques Reunidos, and the specific requirements of those jobs, each park designs an annual training plan that varies depending on annual needs and requirements, personal characteristics, and specific park needs.
- Parques Reunidos facilitates mobility and access to positions of different levels of responsibility to all the people who form part of its team. Promotions and internal mobility within the Group allow to increase experience in technical and cross-cutting subjects by combining external and on-the-job training.
- Parques Reunidos has an Online Corporate University that allows the creation of content and registration of the training offered to employees, including the training necessary for performing the job, training to improve management skills, training related to customer service, and training that offers personal and professional development.
- Parques Reunidos implements flexible training methods to adapt to the demands of a globalised and diverse workforce. Face-to-face, virtual and online courses are provided, ensuring that employees can access training in a convenient and effective way, regardless of their geographical location.
- The training plan is not limited to developing technical skills, but also includes training dedicated to personal growth and the promotion of a sound organisational culture.
- Periodic monitoring and recording of training activities is carried out in accordance with the Group's training procedure.

Evaluating our approach

In 2023, Parques Reunidos provided more than 185,000 hours of training to more than 11,000

people, investing in the professional development of our employees, which not only benefits the company but also contributes to individual development.

Hours of training by professional category

Professional category	Unit	2019	2022	2023
Executive Committee	Hours	-	49	64
Senior Managers	Hours	676	1,035	990
Heads of Department	Hours	1,553	1,333	2,311
Managers	Hours	2,581	3,026	7,198
Other technical personnel	Hours	1,074	1,597	2,546
Administrative staff	Hours	1,076	1,833	1,905
Maintenance staff	Hours	2,277	1,689	4,019
Operations personnel	Hours	23,648	41,472	113,913
Lifeguards	Hours	4,209	11,471	52,506
Total	Hours	37,094	63,503	185,451
Hours per employee	Hours/worker	3.7	5.4	17.2

Average hours of training by gender and professional category

Professional category	Unit	2022			2023		
		Women	Men	Other/Not declared	Women	Men	Other/Not declared
Executive Committee	Hours/worker	8.8	2.4	0	14.4	2.1	-
Senior Managers	Hours/worker	20.1	6.7	0	10.1	10.4	-
Heads of Department	Hours/worker	6.2	4.8	0	9.5	8.1	-
Managers	Hours/worker	6.2	5.4	0	6.6	7.5	0.0
Other technical personnel	Hours/worker	8.7	11.2	0	20.9	11.0	0.0
Administrative staff	Hours/worker	3.9	4.0	0	25.8	17.7	0.0
Maintenance staff	Hours/worker	1.5	2.7	0	19.7	18.1	0.0
Operations personnel	Hours/worker	4.8	4.8	0	13.0	14.8	5.3
Lifeguards	Hours/worker	13.6	9.9	0	85.8	75.1	115.1
Hours per employee	Hours/worker	5.6	5.2	0	16.7	17.8	7.5

Percentage of employees with regular performance and career development reviews

Professional category	Unit	2022				2023			
		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Executive Committee	%	100	100	0	100	100	100	-	100
Senior Managers	%	85	94	0	92	100	100	-	100
Heads of Department	%	91	92	0	92	96	97	-	97
Managers	%	50	53	0	52	29	39	-	33
Other technical personnel	%	49	55	0	52	0	4	0	1
Administrative staff	%	10	12	0	10	44	44	0	44
Maintenance staff	%	0	0	0	0	17	3	0	4
Operations personnel	%	0	0	0	0	3	3	0	3
Lifeguards	%	0	0	0	0	0	0	0	0
Total	%	5	8	0	7	10	14	0	12

Diversity, Equity and inclusion

Objectives

- ❖ Foster equal opportunities
- ❖ Foster talent without gender distinction
- ❖ Foster the inclusion of underrepresented groups

Why does it matter?

Adequate management of diversity, equity and inclusion contributes to creating more equitable and sustainable societies.

In addition, this enhances worker performance, encourages innovation, and improves decision-making and employee engagement.

Management approach

- The Code of Ethics and Conduct foresees that everyone who works for the Parques Reunidos Group must be treated with the utmost dignity and respect and may not, in any way, be forced to suffer physically or psychologically as a result of their work. It also establishes that no employee may be discriminated, among other reasons, on the basis of origin, ethnicity, colour, gender, sexual orientation, marital status, religion, political opinion, physical appearance, ideology, nationality, social origin, social status, disability, age, membership of an association or any other condition.
- The principles of the Code of Ethics and Conduct govern the Group's recruitment policy, as well as the collective sector-level and company-level agreements, which guarantee the principle of non-discrimination based on gender or other conditions in relation to the type of hiring and the conditions inherent to the job.
- This Diversity, Inclusion and Belonging Policy aims to ensure that diversity, inclusion and belonging are essential parts of the daily work and day-to-day management in the Group, recognising the importance of reflecting the diversity of customers and markets in the workforce, given that the management of diversity makes the Group more creative, flexible, productive, competitive and a better place to work.
- The Group applies control procedures to ensure the application of these rights, including the mechanisms for identifying talent in the selection and promotion processes, at all the Group's workplaces.
- To comply with the applicable legislation, some European parks have Equality Plans aimed at promoting equal treatment and opportunities between men and women, including specific measures on recruitment, training, and the prevention of harassment. The plans are published and disseminated among employees.
- In Spain, collective bargaining agreements include a clause which outlines the commitment to establish an equality commission and the drafting of an equality plan for parks that do not have one, as well as those where drawing up a new updated plan could be necessary.

Evaluating our approach

Parques Reunidos fosters the recruitment and promotion of profiles that add value to the Group, without consideration for any condition that does not meet the principles of talent.

The selection of personnel and their promotion within the Group is carried out under the principle of equal opportunities. The aim is to ensure equal opportunities for access to employment and

promotion by taking into account all parameters that may affect both the presentation of each application and the selection and promotion criteria.

From the perspective of gender equality, there are measures to achieve a balanced representation in the different jobs through positive actions or the elimination of barriers and the implementation of corrective measures.

Indicator	Unit	31.12.2019 ¹⁾	31.12.2022	31.12.2023
Employees with a disability of over 33%	# employees	55	71	93

1) The data for 2019 do not include employees in Germany.

Employee Engagement

Objectives

- ❖ Create an optimal workplace for any Group employee

Why does it matter?

Employee engagement refers to the employees' level of connection with their work, with their colleagues and with Parques Reunidos' purpose and values.

Employee engagement is directly linked to the success of Parques Reunidos. Employees with a high level of engagement demonstrate enthusiasm for their work and dedication to the company and its

objectives. Measuring employee engagement enables Parques Reunidos to anticipate potential problems and prevent any situations that may affect the workforce and the Group.

High employee engagement helps to retain and attract talent.

Management approach

Parques Reunidos uses the "ALEV - Active Listening Employee Voice" surveys to find out the opinion of the Group's permanent and temporary employees on various issues related to Parques Reunidos' strategy, their daily work, their level of satisfaction and

motivation, etc. Surveys are periodically emailed to obtain information that is analysed and taken into account when decision-making.

Evaluating our approach

Parques Reunidos has defined the roadmap to be implemented in the coming years, with the aim of

increasing employee engagement. The roadmap includes the following actions:

ALEV Programme: Active Listening Employee Voice

In November 2022, the ALEV (Active Listening Employee Voice) Programme was launched globally, using a tool which combines Artificial Intelligence with NLP (Natural Language Programming) and aims to measure employee engagement and establish action plans to improve employee motivation, satisfaction, loyalty and commitment.

The Active Listening Employee Voice Programme combines several survey formats: a long survey format that addresses many of the dimensions related to employee satisfaction and other variables

connected to engagement, as well as another format, in a shortened version, with no more than 10 questions, which emphasises specific topics called "Pulse".

In February 2023, the Annual Engagement Survey was addressed to all the Group's permanent employees; after analysis of the results, a Global Corporate Action Plan was drawn up by park and by area as starting point for the follow-up in the subsequent July and November "Pulses". The level of participation in the

survey was 71% and the eNPS¹³ was -6 points, an improvement of 7 points over the "Pulse" launched in November 2022.

In August 2023, a "Pulse" was launched to all the non-permanent employees at all the Group's parks. The challenge was to obtain a high level of participation since such employees, due to the nature of their position, do not have a computer as work equipment. A total of three thousand temporary employees participated in the survey. 71% of those surveyed said

they wanted to repeat the experience at Parques Reunidos (eNPS of 20). Similarly, 67% of employees would recommend Parques Reunidos as a place to work (eNPS of 3).

As a result of that programme, People and Organization (P&O) department draws up action plans with each area and park, which enable improvement actions to be established and lessons learned to be shared.

Communities

In line with Parques Reunidos' ambition to become an "employer of choice" several "Communities" were created in 2023, led by managers of different profiles and backgrounds, with the aim of sharing best practices globally.

VALUES COMMUNITY: Its members, 28 managers located in the USA, Europe and Australia worked on defining the values of Parques Reunidos. Its contribution to aligning values to the culture of Parques Reunidos and extending it to all levels and locations has been critical. During 2024, the community will continue to work on reinforcing the values and related behaviours through P&O-led actions to engage all employees.

CONTINUOUS IMPROVEMENT AMBASSADORS: its 21 members aim to drive efficiency in project

management by defining and selecting the essential tools and processes and, on the other hand, proposing continuous improvement solutions for business management through data analysis and the alignment of the main Group indicators. In 2023, they played a key role in working with the Executive Committee on projects related to capex management or the annual budget process.

TRANSFORMATION AGENTS: The creation of this community was limited solely to the corporate offices and aims to provide change agents and mentors in the organisation to drive existing transformational projects and/or propose new value-added projects to the Executive Committee. The idea is also to make it extensible to the Parks after the implementation of this pilot at corporate offices.

Employee digital experience: Implementation of personnel management tool

As part of Parques Reunidos digital transformation process in the P&O department, the Group continued to implement the personnel management tool (ERP) throughout 2023. By June 2023, 49 workplaces were

using the ERP for employee management, recruitment, absence management and compensation.

¹³The NPS is obtained by classifying the employee who answered the question "how likely is that you recommend Parques Reunidos as a place to work, on a scale of 0 to 10", into three categories: promoters, detractors and neutrals. The proportion of employees who give a score of 0 to 6

(detractors) is deducted from the employees who give a rating of 9 or 10 (promoters). The resulting number is the NPS.

The transformation process is based on the following cornerstones:

- Establish a global human resources system to support the Group's growth, develop processes and make data-driven decisions.
- Have a comprehensive view of all the human resources processes, enabling real-time, data-driven decision-making.
- Empower the Parques Reunidos community with more simplicity and agility.
- Lay the foundations to become the best people practice in the sector by leveraging the most innovative human resources technologies.

During the implementation process, the main objectives were as follows:

- Improve operational efficiency by standardising and simplifying management based on best practices.
- Enhance productivity by taking advantage of the opportunities of digitalisation, self-service and data intelligence.
- Create an employee experience by understanding internal customers and focusing on what really delivers value through digitalisation.

Talent management model

The implementation of the Group ERP is an opportunity to evolve the talent management model at Parques Reunidos, especially based on the competencies model added to the current model ("Leading by objectives - LBO"), which focuses not only on the "core" competencies, which are essential and distinctive of all professionals at Parques Reunidos, but also on the set of competencies that are typical of the leaders at Parques Reunidos (managerial competencies).

Based on the above, and within the framework of the "Conversations for Development", which emphasises the value of the LBO exercise, 2024 will be the year when talent management will be extended to all the permanent employees. Around 2,200 new professionals will be part of that new dynamic which will enable Parques Reunidos to map the existing

- Maximise the contribution to the business by designing a flexible people management model aligned with the challenges of growth and internationalisation.

In 2023, Parques Reunidos focused on personnel data digitalisation since the company's ability to use data effectively has a direct impact on improving talent management and operational efficiency. The Group worked on reducing data processing time, improving data accuracy, reducing errors and improving decision-making efficiency.

The objectives for 2024 include implementing the tool at the five remaining parks (Lakes Aquarium, Blackpool Zoo, Bournemouth Oceanarium, MEC Lakeside and Mirabilandia) and using the features included in the application that are not yet being used, such as Learning, Talent and Performance Management, and Advanced Compensation (Bonus and Merit processes). With the implementation of those three new features, Parques Reunidos will continue improving managers' autonomy and increasing employee transparency with respect to all the P&O related processes, which will enhance employee experience.

talent aimed at providing growth and development opportunities to its professionals.

This process will provide feedback to employees to improve their skills and competencies so that direct managers and employees are aligned on the action plans for continuous improvement with a focus on what is done well (recognition) and what can be improved (learning).

On the other hand, talent mapping will help Parques Reunidos to make decisions regarding the various development drivers: training opportunities, career opportunities and/or succession plans.

All those talent processes are integrated and managed digitally from a single system since February 2024.

Commitment to Our Customers

Our principles

The following principles are the basis for Parques Reunidos' customer management:

- Provide safe and healthy leisure by complying with the current legislation and applicable technical standards and submitting the facilities to inspections and reviews, both internal ones and by third parties.
- Facilitate access to leisure for people with disabilities.
- Listen to customers as a tool for continuous improvement of customer experience.
- Manage data privacy in accordance with the legislation in force in each country in which Parques Reunidos operates.

Management approach

- A satisfied customer is a customer who returns and recommends the Group's parks. Therefore, Parques Reunidos conducts several customer satisfaction surveys at different times that make up the customer experience in order to identify the areas of improvement that matter most to those visiting the Parques Reunidos parks.
- Parques Reunidos fosters leisure accessible for all members of society by applying standards and practices that favour its parks' accessibility.
- The Group uses various channels and media to provide its potential customers with all the information related to the range of products and services it offers. Ensuring clear, objective and transparent information is the Parques Reunidos' commitment.
- Parques Reunidos has several communication channels with its customers: surveys, receipt of complaints and claims, reviews, etc. It also has mechanisms to ensure that the processing of all this information respects at all times the current legislation on personal data protection and processing.

Safe Leisure

Objectives

- ❖ Provide safe leisure for all visitors to the Group's parks
- ❖ Zero harm

Why does it matter?

Customer satisfaction, as part of the Group's values, involves integrating the health and safety of visitors into the design, operation and maintenance of the entertainment devices (attractions, swimming pools, etc.) and in that of other services provided in the parks (food safety, safety of the products sold in our stores, shows, etc.).

For Parques Reunidos, the safety of its attractions and services is a key element for the operational excellence of its activity, as well as for the satisfaction of its customers.

Management approach

Attractions and other activities

- The Group's commitment to safe leisure starts from the design of activities, facilities, and equipment, and is based on rigorous operation and maintenance procedures as well as on clear and precise information to visitors.
- All incidents related to visitors that happen in the parks are recorded and reviewed. This record includes both incidents related to the activity of the park and its attractions as well as those incidents associated with the daily activity of the customers when visiting a leisure area (falls while walking, blows with fixed objects, etc.).
- In order to guarantee compliance with the applicable technical standards regarding the design and proper maintenance of the facilities, all the Group's attractions are subject to both internal and external inspection by independent inspection entities. Third party inspections are carried out, at least, on an annual basis.
- In the water parks, both the performance and the response of the lifeguards in case of emergency, as well as the facilities and rescue materials that the park has, are audited by external entities whose standards have been incorporated into the Group's internal operational procedures.
- The emergency action plans are permanently updated, as a result of drills, inspections and periodic audits.
- The aspects related to guest health and safety are integrated within the Group Health, Safety and Environmental standards and procedures¹⁴.

¹⁴ See section 'Safe and Healthy Workplaces'

Food safety

- The Group's food safety management system responds to the Principles of Integration (it is integrated into any task involving food), Prevention (any possible source of risks is eliminated) and Participation (it fosters the involvement of all employees in the preparation of prevention plans and their implementation).
- The Group applies the Hazard Analysis and Critical Control Points (HACCP) system to guarantee food safety. In addition, parks use food safety manuals, which provide detailed requirements on how to address food safety and hygiene risks. Based on this system, in 2023 Parques Reunidos has prepared a Food Safety Manual applicable to all Group locations where food and beverages are served. This Manual defines responsibilities based on jobs and details requirements on how to address food safety and hygiene risks.
- Parques Reunidos complies with the relevant standards in terms of food quality and food safety in the countries where it operates and has control and monitoring systems to ensure compliance.
- Food and beverage outlets are audited by a third-party company at least once a year.

Product safety

- The safety of merchandising articles and, in particular, those aimed at children, including their correct marking and labelling, is controlled in accordance with the provisions of current legislation in each country.
- These products are subjected to safety tests according to the applicable standards in the countries in which Parques Reunidos operates for each product category (EN 71 standard, parts 1 to 13, in Europe; ASTM F963-17 in the USA; and AS/NZS 8124 in Australia, among others).

Evaluating our approach

Parques Reunidos has incorporated in 2023 new control systems in the water parks and in the food and beverage point of sale, in addition to continuing those launched in previous years. Third-party audits of all of our water park operations, and food safety inspections

by third party have become part of our routine operation at all parks. In this way, the best practices previously implemented at park or regional level, have been homogenized at Group level.

Indicator	Unit	2019	2022	2023
Incidents				
Incidents related to the activity of the park and its attractions ^{a)}	# incidents/10 ⁶ visitors	0.19	0.00	0.10
Inspection of attractions				
Amusement and water parks inspected by an independent third party	%	100	100	100
Food Safety				
Parks inspected by an independent third party	%	100	100	100

Details by region are included in the Performance Indicators table in Annex VI.

- a) Incident resulting in death, injury such that the person does not fully recover the state of health prior to the incident within 6 months, or immediate admission to hospital and hospitalization for more than 24 hours for reasons other than medical observation (IAAPA definition).

SAFETY AWARENESS DAY – STORYLAND (UNITED STATES).

In September, Story Land hosted its first Safety Awareness Day for visitors.

The objective of this celebration was to raise awareness among visitors about the importance of preventing incidents beyond the limits of the park. In addition to enjoying the attractions, visitors had the opportunity to learn about road safety, fire safety, poison prevention at home and healthy habits

Accessibility and inclusion

Objectives

- ❖ **Provide inclusive and accessible leisure for all visitors to the Group's parks**

Why does it matter?

Accessibility is a core factor for any responsible and sustainable development strategy. It is both a human rights imperative and an opportunity towards a more

inclusive society. In that context, accessible leisure not only benefits people with disabilities, but society as a whole.

Management approach

- Parques Reunidos is committed to facilitate that all people, regardless of their physical or cognitive needs, are able to enjoy the services available on an equal basis.
- Parques Reunidos parks provide information on accessibility through specific guides available in the parks or their websites and through information offered by their staff.
- All the parks in Europe offer discounts and/or preferential access for customers with specific needs and/or their companions.
- The Group has an accessibility standard for guests that serves as a tool for continuous improvement in accessibility, including all aspects that make up the visitor experience, from planning the visit to the park (advertising, website, commercial practices) to the visit itself (facilities and equipment of the parks, including attraction devices, operation, communication and staff training).
- To identify positive aspects and areas for improvement in terms of accessibility, surveys are carried out with disability-focused non-profit organisations visiting the parks. The survey requests information on the perceived level of accessibility of different aspects of the parks visited (website, parking, signage, toilets, access to menus, etc.). The answers collected are used to develop action plans to improve guest accessibility and inclusion.

Evaluating our approach

In 2023, progress was made in implementing the Group guest accessibility standard.

HIDDEN DISABILITIES - TROPICAL ISLANDS (GERMANY) AND BONBON-LAND (DENMARK)

Hidden disabilities are becoming less and less hidden for our park staff and visitors.

In the summer of 2023, BonBon-Land joined the Sunflowers initiative, previously launched in BoSommarland (Norway), which not only allows park staff to know that visitors may need help in certain situations, but also provides staff with training and tools to provide such assistance as effectively as possible.

On the other hand, the Tropical Islands Park , following the same approach of the Sunflowers initiative, started to offer bracelets to people with hidden disabilities who request this so that staff can provide them with additional help in the same way as with the Sunflowers initiative.

During 2024, new parks are expected to join this initiative.

Objective and transparent information

Objectives

- ❖ **Provide accurate and accessible information to all the parks' potential customers**

Why does it matter?

Objective and transparent information reinforces customer confidence, increases customer loyalty and

encourages customers to recommend Parques Reunidos to other potential customers.

Management approach

- Parques Reunidos provides information to customers about the prices and conditions of all its products and services through marketing campaigns with content tailored to each target audience.
- Transparency in prices and conditions affects not only visitors to the parks, but also the different entities that act as intermediaries for the sale of tickets.
- Parques Reunidos uses its own channels, such as the website, social media, email campaigns and each parks' customer service hotline, as well as paid channels such as advertising in traditional or digital media, to inform their customers.
- The Customer Central Services team sends customers who purchase tickets online, prior to their arrival at the park, a pre-visit notification with recommendations on how to better enjoy the park.
- During the visit, information on open restaurants, attractions, shows, etc. is provided through the park specific app, in addition to the information offered through voice messages and signage, among others.
- Parques Reunidos follows a transparent, honest and responsible approach, both in the development of the content and, therefore, in the definition of the message and its graphic and written expression, as well as in the use of channels and media that allow its distribution to reach potential customers.
- In Spain, where the headquarters are located, Parques Reunidos is a member of the Spanish Association of Advertisers (AEA) and follows the Self-Control of Advertising guidelines in order to develop responsible, truthful, legal, honest, and loyal advertising.

Evaluating our approach

There were no cases of non-compliance related to product and service labelling or marketing communications during the reporting period.

Customer satisfaction

Objectives

- ❖ **Maximise customer satisfaction**
- ❖ **Make sure that customer feedback is included in the decision-making processes**

Why does it matter?

Knowing customers' opinion and their degree of satisfaction regarding all the processes that make up the customer experience enables Parques Reunidos

to establish a decision-making process aimed at achieving a more satisfactory leisure experience for visitors.

Management approach

Claim and complaint management

Parques Reunidos provides its customers with various physical and digital means to channel their complaints and claims:

- Official complaints book, according to each country's legislation.
- Online complaint and suggestion form, available on each park's website.
- Social media: Facebook, X, etc.
- Suggestion sheets or books, available in the parks.
- Assessment questionnaires, available at a number of points in the parks, using either physical terminals (tablets) or QR codes.
- Post-visit mail sent to customers asking them to rate their experience.

Complaints and claims can be made by email, telephone or at the park's customer service offices.

Each park has a complaints and claims control system that establishes the process for receiving, analysing, evaluating, acting and responding to the customer at the local level.

Claims and complaints are analysed and dealt with in the management committee of each park, which, in turn, informs the regional management of any significant incident.

The information relating to complaints and claims at each park is consolidated at Group level with the aim of identifying trends and areas for improvement and enhancing customer experience.

Customer satisfaction

Parques Reunidos has various systems to ascertain customer opinion and satisfaction levels throughout the different stages of the customer experience process:

- Post-purchase web surveys: once the purchase has been made, customers can rate the aspects related to the purchase process.

- On-site park surveys: In the Group's top 23 parks by number of visitors, customer satisfaction is monitored in the park itself by means of electronic devices or QR codes available throughout the park, which make it possible to monitor customer satisfaction in five areas:

shows, shops, restaurants, toilets and accommodation.

- Post-visit surveys: online surveys are automatically sent the day after their visit to all customers who have left their email and visited any of the Group's parks. The customers' answers to the surveys are used to calculate the customer experience indicator (Net Promoter Score -NPS).¹⁵ Once the customers' answers to the surveys have been received, they are analysed both at the park level and on an aggregate basis. This information enables Parque Reunidos to understand and identify quickly any opportunities for improvement in each of the parks.

- Assessment of customer reviews: customers share reviews of their visits on platforms such as *Google Maps, Facebook, TripAdvisor or Booking*.

The customers' reviews are consolidated in a digital review tracker.

The tracker platform allows each of the parks in the Group to consult the comments made by customers on their visits and manage the corresponding response and actions.

Additionally, the comments provided in the review are also collected in an anonymised form and analysed using Artificial Intelligence.

Customer satisfaction analysis

The combined analysis of the post-visit surveys (NPS indicator) and customer reviews provides information on customer perceptions and opportunities for improvement. There is a significant correlation between the results of review ratings and NPS, which reaffirms the validity of these sources, as they point in concurrent directions.

Customer satisfaction data is shared with the park in order to improve the quality of the customer experience.

This analysis, together with the analysis of claims and complaints, provides an overall view of all aspects of customer satisfaction.

Evaluating our approach

Listening to customer opinion

In 2023, the digital tool for managing reviews made by visitors on platforms such as Google, TripAdvisor and Booking continued to be improved, and Artificial Intelligence systems were added to systematically analyse the comments made by customers, both in their reviews and in the post-visit survey.

In the fourth quarter of 2022, a new point of contact was implemented to collect customer feedback and customer satisfaction at the end of the online purchase process. This test carried out in 2022 was extended in 2023 to 19 of the Group parks, consolidating with more than 9,000 responses and making possible a lengthwise analysis of customer satisfaction, from the moment of purchase to the visit.

¹⁵ The NPS is obtained by classifying the customers who answered the question "how likely is that you recommend Parques Reunidos on a scale of 0 to 10", into three categories: promoters, detractors and neutrals. The proportion of customers who give a score of 0 to 6

(detractors) is deducted from the customers who give a rating of 9 or 10 (promoters). The resulting number is the NPS.

Assessment of customer reviews

The number of reviews recorded in 2023 on the various platforms was 3% lower than in 2022. The

Group remains with a score of 3.95 points out of 5 (same score as in 2022).

Customer satisfaction analysis

The post-visit survey is used to compile the NPS (Net Promoter Score), which is the customer satisfaction tracking indicator.

Once the customer survey responses are received, they are visualised and analysed both at park level and at Group level, providing real-time, up-to-date information on customer perception. This information enables Parques Reunidos to understand and quickly identify any opportunities for improvement in each of the parks.

This online survey is sent to customers whose email address is available and who have given their consent to be surveyed.

Online purchasing among the population is increasing and, thanks to this trend, the sample is more robust every year. The average online buyer usually buys two tickets per transaction, so the respondent answers on behalf of the buying group.

The NPS result improved from 17.4 in 2022 to 19.1 in 2023, following the same calculation methodology as in previous years. This year, however, the NPS has been calculated using an additional methodology that considers two weighting criteria. The first criterion is the type of visitor (annual pass-holders or one-time visitors). The second weighting criterion is the size of the parks in terms of number of visitors since the representativeness of each park in the Group NPS should correspond to its size. Based on those two assumptions, the Group's NPS is 21.0. The criteria used in 2023 will be kept in the following years.

Of the total number of visitors who buy their tickets online, an increasing percentage is receiving the survey after their visit each year, as evidenced by the 14% increase in the sample compared to 2022.

In 2023, more than 240,000 responses were obtained from the post-visit survey.

CUSTOMER EXPERIENCE ANALYSIS

Many parks have analysed customer needs at peak times (summer, Halloween and Christmas), adapting the 2023 offer with new attractions, shows, experiences, food and shops, to improve the customer experience at peak times. Those improvements have resulted in NPS increases of 2% in the summer, 40% on Halloween and 9% at Christmas.

Claim and complaint management

In 2023, the tool for managing complaints and claims continued to be implemented. The tool automatically opens the complaints and claims in the case of incoming digital communications (emails sent to the park's general mailbox and web forms), which are then manually categorised by the park

staff, who indicate whether they are complaints or claims and the reason for them. In 2023, the tool was implemented in all the Group parks, except Nickelodeon Adventure, Bournemouth Oceanarium, Vogelpark Walsrode, Bo Sommarland and Marineland.

Number of complaints and claims by visitors¹. Breakdown by type of park.

Type of park	Region	Unit	2022	2023
Amusement parks	Spain	# complaints-claims/1,000 visitors	0.89	3.23
	Rest of Europe	# complaints-claims/1,000 visitors	0,51	0.72
	USA and Australia	# complaints-claims/1,000 visitors	0.25	0.64
Zoos and aquariums	Spain	# complaints-claims/1,000 visitors	0.50	2.49
	Rest of Europe	# complaints-claims/1,000 visitors	0.12	0.32
	USA and Australia	# complaints-claims/1,000 visitors	0.03	0.01
Water parks	Spain	# complaints-claims/1,000 visitors	0.48	0.99
	Rest of Europe	# complaints-claims/1,000 visitors	0.64	1.74
	USA and Australia	# complaints-claims/1,000 visitors	0.38	0.14
Other ²	Spain	# complaints-claims/1,000 visitors	0.01	0.26
Total	All	# complaints-claims/1,000 visitors	0.48	1.26

A complaint is an expression made by customers raising specific problems about a situation experienced; it is problem-oriented feedback that highlights a sensitive issue. A claim is a formal petition made by customers revealing an incident that highly affected their experience; it may involve legal or reputational impact and may deserve compensation.

- 1) Only complaints registered in the Salesforce platform are included, so parks that do not have this tool have not been taken into account for the calculation of visitor ratios.
- 2) Includes complaints received in parks classified as *Family Entertainment Center* or *Indoor Entertainment Center* as well as the Benalmádena Cable Car. Due to the fact that visitors to these types of centers are not recorded in the USA, the ratio could not be obtained for these. Nevertheless, the absolute number of complaints received is 1 at Boomers! Palm Springs, 1 at Boomers! Vista, and 1 at Mountasia-Marietta. There are no such centers in the Rest of Europe region.

Number of complaints and claims not classifiable by type of park.

Type	Region	Unit	2023
Annual Pass ¹	Spain	# complaints-claims/Annual ticket holders	0.05
Travelparks Spain ²	Spain	# complaints-claims/Travelparks reservations	0.01

- 1) Annual pass that allows entry to different parks of the Group in Spain for the duration of one year.
- 2) Website for reservations and travel package offers for the Group's parks in Spain.

During 2023, 1.26 complaints and claims were received for every 1,000 visitors. The highest ratios correspond to the Amusement Parks of Spain with 3.23 complaints and claims per 1,000 visitors.

The increase in complaints per 1,000 visitors is due to the fact that in 2022 complaints and claims were received through forms or e-mails, however during 2023, a digital tool began to be used to keep records, which has helped to improve the recording and classification of complaints and claims.

Commitment to Society

Our principles

Parques Reunidos is committed to the communities in which it operates following a series of social principles that are reflected in its Sustainability Policy.

Likewise, the Group promotes communication and constant dialogue with its shareholders, employees,

suppliers, customers and other stakeholders, seeking positive involvement with interested parties to address social and environmental challenges, and generate shared value.

Management Approach

- Parques Reunidos contributes to the economic and social development of the territory in which its parks operate through the creation of direct and indirect local employment, the use of local suppliers and the collaboration with different associations and organizations.
- Contracts for the purchase of products and services include clauses whereby the supplier of products or services undertakes to comply with all the regulations related to standards of ethical and responsible behavior.
- Respect for human rights is a pillar of Parques Reunidos' commitment to the communities in which it operates, its employees, suppliers, and supply chain workers. Compliance with international conventions on this matter is guaranteed, supporting the elimination of child and forced labor, ensuring equal opportunities and treatment for all workers, and promoting a diverse, inclusive work environment free of discrimination.

In addition, special attention is paid to the respect for the rights of employees, contractors and visitors to safe and healthy working conditions.

- Parques Reunidos fosters a philanthropic approach, promoting the protection of children, the integration of vulnerable communities, the awareness about environmental and social aspects, and the conservation and protection of threatened or endangered species.
- The Group has guidelines for action in tax matters that protect shareholder's value and security through efficient and sustainable management of tax matters and compliance related costs. Likewise, the Group's decision-making is guided by the principle of legal certainty in tax matters, thus protecting the value of the company for all stakeholders.

Outsourcing and suppliers

Objectives

- ❖ **Foster sustainability, in its environmental, social and governance dimensions, throughout the supply chain**
- ❖ **Foster relationships with suppliers that contribute to achieving the Group's sustainability objectives**

Why does it matter?

As a result of the characteristics intrinsic to its activity, Parques Reunidos arranges contracts for different types of products and services, in many cases with local suppliers and in some cases with national or

global suppliers. Supplier assessment enables Parques Reunidos to establish which suppliers are best positioned to meet the requirements related to the principles included in the Group's policies.

Management approach

- Supplier management is governed by the following principles included in the Code of Ethics and Conduct, the Sustainability Policy, the Purchasing Policy and the Supplier Code of Conduct:
 - Creating a systematic approach to choose business partners who are able to support the Group's principles on sustainability and prioritising suppliers who have embedded sustainable and ethical practices within their organisation and who drive such practices within their own supply chain.
- The supplier selection practices include the following criteria to be applied depending on the product or service category:
 - Compliance with the regulations applicable to the product or service category.
 - Solvency: working with financially sound suppliers.
 - Recognised experience and track record within the market.
 - Reputation: clearly recognised and prestigious suppliers in the market.
 - Flexibility: ability to adapt to the business seasonality.
 - Preference for local suppliers as a way to generate wealth in the environment in which it operates.
 - Commitment to occupational health and safety and minimisation of the environmental impacts that its activities may generate.
 - Criteria of social and environmental sustainability of the purchased good or service. Validation of providers regarding the protection of personal data, to ensure that they comply with the applicable regulations in this area.

Procurement policy

The Procurement Policy is designed to optimise and standardise purchasing processes by defining procurement methods and the differences between

tactical and strategic purchases, defining the applicable requirements for each type of purchase and complying with the following principles:

- Commit to sustainability by minimising risks and addressing opportunities related to the Group's social, environmental and economic impacts through structured governance principles.
- Facilitate the integration of sustainability in the Group's business model and strategy.
- Act in ways that meet fundamental responsibilities in the areas of human rights, labour, environment, animal welfare, anti-bribery, and anti-corruption.
- Actively foster an ethical culture and a responsible business approach.
- Increase transparency in the above-mentioned matters.

Supplier Code of Conduct

The Group's suppliers must sign the Supplier Code of Conduct, in which they undertake to act ethically and have the appropriate mechanisms to detect and combat fraud, bribery and corruption in all its forms. The Supplier Code of Conduct also requires suppliers to comply with all the applicable anti-bribery and anti-corruption laws and regulations in the countries in which they operate and reinforces the obligations contained in the Group's Anti-Corruption and Anti-

Bribery Standard regarding payments, services, gifts, invitations, or other benefits to Parques Reunidos employees. It also includes the obligation to proactively notify Parques Reunidos of any conflict of interest and to disclose whether any Parques Reunidos employee may have any type of interest in the supplier's business or any type of economic link with the supplier.

Supplier Self-Assessment Questionnaire

To assess Parques Reunidos' suppliers beyond the technical and economic criteria, a questionnaire is sent to each supplier as part of the bidding process. The questionnaire enables Parques Reunidos to obtain information about the supplier's

environmental, social and governance performance through a self-assessment. The questionnaire is divided into 4 categories: Supplier profile, Environment, Social and Governance matters.

Contracts

Contracts for the purchase of products and services contain clauses by which the supplier, in the performance of its activities, whether carried out by its own personnel or by subcontractors, commits to complying with all applicable national and international standards and regulations related to ethical and responsible behaviour, including, but not limited to those dealing with human rights, health and safety at work, labour rights, protection of the environment, and the fight against bribery and corruption.

During the term of the contract, the supplier agrees to allow Parques Reunidos, by itself or through an external third party, to audit the degree of compliance with these rules, accepting the possible corrective or preventive measures. At the request of Parques Reunidos, the supplier must inform Parques Reunidos

of the measures adopted to guarantee compliance with these regulations.

As far as possible, the number of service or product providers is reduced to the minimum necessary to guarantee their better control and supervision, through national or regional contracts. Additionally, the daily supervision of the activities in the workplaces includes monitoring the occupational health and safety and environmental performance of the contractors that carry out their activities in the Group's workplaces. The health and safety standards applicable to the Parques Reunidos employees are equally applicable to contractors' workers who receive pertinent occupational health and safety information within the business coordination activities.

Due to the nature of Parques Reunidos' business, most of the suppliers of products or services are local or national. In the case of new rides, and in the case of merchandising products, the suppliers are globally recognised manufacturers in the sector.

Although supplier audits are not carried out, monitoring and evaluation of risk associated with suppliers is carried out according to environmental, social, good governance, and financial criteria.

Evaluating our approach

The following initiatives were carried out in 2023:

- **Roadmap:** In May 2023, the procurement department set a roadmap with initiatives to be developed throughout 2023 and 2024 with the aim of continuing to improve the management of the Group's supply chain.
- **Centralisation of supplier databases:** The supplier databases were centralised. Once the active suppliers (payments made in the last 12 months) were identified, the target suppliers to start suppliers' engagement process were defined taking into consideration i) annual spend and ii) the risk associated with environmental, social or governance aspects.
- **Supplier classification and Questionnaire send-out:** 20,242 suppliers were identified, of which 10,049 are active and 1,140 (11%) were classified as target suppliers. These suppliers represent 82% of the Group's annual expense. Of the target suppliers, the Self-Assessment Questionnaire was sent to 858 (75%)¹⁶, obtaining a total of 471 responses (55%).
- **Document translation:** Both the Supplier Code of Conduct and the Self-Assessment Questionnaire have been translated into 7 languages to improve the level of response.
- **Update of the and Supplier Code of Conduct and Self-Assessment Questionnaire:** At the end of 2023, the Supplier Self-Assessment Questionnaire and Code of Conduct were adapted to the new German Supply Chain regulations.
- **Definition of governance processes for suppliers:** Currently, in the USA and Australia, a supplier onboarding process is carried out in the ERP platform where all new suppliers must be approved before creating a purchase order. The process requires the completion of the Self-Assessment Questionnaire and the signing of the Supplier Code of Conduct. The same process has been implemented in Spain in January 2024. For parks located in the rest of the European countries, onboarding will continue through local systems.
- **Supplier management tool:** Several supplier management tools were assessed to improve the suppliers' supervision and control. The Group tool was selected at the end of 2023 and is scheduled for roll-out in 2024. The tool will help identify the risks associated to each supplier, assess the evidence associated with environmental, social or governance aspects, generate reports and distribute questionnaires. The new tool will enable suppliers to be categorized according to their risk level through financial and social, environmental and governance performance indicators. The suppliers with an annual spending greater than k€50 are expected to be integrated into the tool during 2024.
- **Annual review of the Self-Assessment Questionnaire:** From 2024 onwards, suppliers must update the questionnaire annually, regardless of the duration of their contract. The notification will be sent automatically by the supplier management tool.

¹⁶ The questionnaire was not sent to the suppliers of our parks located in Germany, as they were in the process of

adapting the questionnaire to the new German Supply Chain Act regulation.

Human Rights

Objectives

- ❖ **Comply with the fundamental principles of the Universal Declaration of Human Rights, the Principles of the Global Compact and the provisions of the fundamental conventions of the International Labor Organization**

Why does it matter?

Respect for human rights, both in own operations and in the value chain, is an essential part of corporate social responsibility, not only because it is the correct

way to proceed from an ethical point of view, but because protecting human rights humans has a positive impact on business and society.

Management approach

Parques Reunidos incorporates the fundamental principles of the Universal Declaration of Human Rights, the Principles of the Global Compact and the provisions of the fundamental conventions of the International Labor Organization into its policies and management practices, in particular in relation to:

- Equality and equity.
- Non-discrimination based on gender, race, language, religion, political opinion or any other circumstance.
- Security rights.
- Protection against arbitrary interference in people's private life, family, home, or correspondence.
- Freedom of opinion and expression.
- Freedom of assembly and association, including the right to form trade unions for the defense of their interests and the right to collective bargaining.
- Equitable and appropriate working conditions, including those relating to remuneration, and those related to health, safety and wellbeing, including mental health.
- Organization of the duration of the workday and enjoyment of vacations.

Parques Reunidos' commitment to human rights is reflected in the following principles of its Sustainability Policy:

- Adopting a due diligence approach regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the value chain operations carried out by entities with whom the company has an established business relationship.
- Ensuring the protection and respect for universally recognized fundamental human rights, within the scope of influence of the Group across the whole life cycle of its activities, guaranteeing it is not involved in their violation and, where appropriate, remedying any damage caused.
- Complying with international conventions on human rights, including supporting the elimination of child or forced labour in their own operations and in the supply chain and ensuring that the Group is not complicit in human rights abuses, including but not limited to, those related to freedom of expression, right to participate in cultural life, access to water and sanitation, digital security and privacy, gender equality and women's rights, rights of indigenous people, and rights of refugees and migrants.

Given that the parks operated by Parques Reunidos are located in low-risk countries with respect to respect for human rights, and that most of the Group's suppliers are local or national, issues relating to slavery, torture, child labor or forced labor are not considered material.

The Group continues to work on the improvement of supplier evaluation processes that help mitigate the possible risks associated with human rights in the supply chain¹⁷.

Evaluating our approach

Our parks

Classification of the countries in which Parques Reunidos operates in relation to respect for human rights-

Country	Norway	Germany	Australia	Netherlands	Denmark	UK	USA	Belgium	Spain	France	Italy
FH	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
HDI	0.961	0.942	0.951	0.941	0.948	0.929	0.921	0.937	0.905	0.903	0.895
Risk	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low

The level of risk in each country is determined based on the global Human Development Index (HDI) and Freedom House Index (FH), according to the following criteria: high risk environment: "non free" FH rating or HDI <0.70; medium risk environment: "partially free" FH rating or HDI 0.70-0.79; low risk environment: "free" FH rating and HDI > 0.79.

Our Supply Chain

To determine the volume of spending at Group level originating in countries with a high risk of human rights violations, the origin of suppliers was separated into two categories:

- Tier 1 Suppliers: direct suppliers of the Parques Reunidos Group.
- Tier 2 Suppliers: subcontractors or suppliers of direct suppliers.

The information on Tier 1 suppliers has been collected directly from the parks, business areas and procurement department.

The Group's volume of Tier 1 suppliers in high-risk countries was 4.4% (4.6% in 2022), with 4.2%

corresponding to the merchandising category and 0.2% to the food and beverage category.

Parques Reunidos does not currently have detailed information on Tier 2 suppliers. However, of the total number of suppliers that responded to the Supplier Self-Assessment Questionnaire at December 2023, 58% declare a system for monitoring compliance in environmental, social and governance issues for their suppliers (Tier 2).

The supplier management tool arranged includes the collection of Tier 2 supplier data for its customers in its development roadmap.

¹⁷ See section "Outsourcing and Suppliers".

Sustainable Development of Local Communities

Objectives

- ❖ **Establish strong relationships in the local communities in which Parques Reunidos operates**
- ❖ **Contribute to social development by maximizing the positive impacts of the parks' activities**

Why does it matter?

Through its activities, Parques Reunidos generates local employment, contributing to the economic and social development of the areas in which it operates.

Therefore, Parques Reunidos carries out its activities in a socially responsible manner, respecting the

principles of the communities in which it operates and the biodiversity of the areas in which the parks are located.

Management approach

- Parques Reunidos' commitment to sustainable development is reflected in the following principles of its Sustainability Policy:

- Seeking positive involvement with stakeholders, e.g. employees, customers and suppliers, and the communities in which we operate in order to contribute to solving social and environmental challenges and build stakeholder trust.
- Promoting a philanthropic approach to enhance the protection of childhood and the protection of persons that may be affected by chronic illness and/or disabilities, promote integration of individuals and other vulnerable communities that may find themselves at risk of social exclusion, foster education and raise awareness about sustainable development and natural heritage conservation, and contribute to the preservation of threatened and endangered species and collaborate in scientific research to benefit biodiversity
- Promoting communication channels and dialogue and foster the Group's relations with its shareholders, investors, employees,

suppliers, customers and, in general, all its stakeholders.

- Due to the nature of Parques Reunidos' business, most of the suppliers of products or services are local and, as this is a highly seasonal activity, it is common to fill jobs with personnel from the towns in which the Group's parks operate.
- Given that the Group activity is associated with the service sector, and that the parks are located in areas relatively far from population centers, the activity of Parques Reunidos does not generate negative impacts on local populations or the territory, so it is not considered necessary to establish mechanisms of formal dialogue with local communities, beyond those associated with the relationship and coordination with the different local authorities, either as issuers of the corresponding operating permits or as agents associated with coordination in case of emergency.
- The Group's parks engage in partnership or sponsorship activities that include the following:
 - Collaboration with associations and organizations for altruistic and social purposes.

- Collaboration with sector associations, both global and regional or local.

Evaluating our approach

Contributions to foundations and non-profit organizations with altruistic and social purposes

In 2023, the economic contribution to foundations and non-profit organizations related to social impact projects was k€ 345.

This amount includes contributions to support non-profit organizations dedicated to biodiversity research and conservation made by the zoos and aquariums and the Parques Reunidos Foundation, which totaled k€ 144; the donation of k€ 47 from the European parks to the Italian Red Cross as part of the campaign in which each park donated €1 from each ticket sold in a pre-determined period to alleviate the consequences of the floods that occurred in the area

of Emilia Romagna (Italy) where our Mirabilandia park is located; and the donation of k€ 117 to the Juegaterapia Foundation as a result of the proceeds of the 1st Charity Gala of the Parques Reunidos Foundation held in 2023. The rest of the donations correspond to contributions to various NGOs and foundations with which the parks collaborate.

Likewise, when filing in 2023 the consolidated corporate income tax for 2022, the section "Option of 0.7% of the total tax liability for social purposes (DA 103a Law 6/2018, of July 3)" was selected. In this regard, the amount donated amounts to k€ 23,3.

Contributions to sector associations

Contributions are made to sector associations, both global and regional or local, of which Parques Reunidos, as a Group, or the parks, individually, are

members. The economic contribution to sector associations in 2023 was k€ 202.

List of sector associations of which Parques Reunidos, or its parks, is a member

Type of park	Scope	Association
Amusement and Water Parks	Global	IAAPA- International Association of Amusement Parks and Attractions WWA- World Waterpark Association
	National / State	AEPA- Spanish Association of Amusement and Theme Parks VDFU- Association of German Leisure Parks and leisure time facilities White Mountains Attractions Association Club van Elf FFD - Foreningen af Forlystelsesparker i Danmark A.N.E.S.V. Associazione Nazionale Esercenti Spettacoli Viaggianti e parchi Fondazione Cervia per il Turismo
Zoos and Aquariums	Global	WAZA- World Association of Zoos and Aquariums American Humane

Type of park	Scope	Association
	Regional	EAZA- European Association of Zoos and Aquaria EAAM- European Association for Aquatic Mammals AZA- Association of Zoos and Aquariums
	National / State	AIZA- Iberian Association of Zoos and Aquariums BIAZA- British & Irish Association of Zoos & Aquariums SNELAC- Syndicat National des Espaces de Loisirs, d'Attractions et Culturels AFDPZ- Ass. Française de Parcs Zoologiques VdZ- Verband der Zoologischen Gärten e.V. AMMPA- Alliance of Marine Mammal Parks & Aquariums (USA)

Non-exhaustive list; it includes associations in which the contribution during 2023 was greater than €2,500.

Social Impact Projects – Parques Reunidos Spirit

Objectives

- ❖ **Bring leisure activities closer to all sectors of the population**
- ❖ **Foster accessibility and inclusion**
- ❖ **Promote education and awareness campaigns in different areas related to sustainability (environmental protection, diversity, etc.)**
- ❖ **Contribute to biodiversity conservation**

Why does it matter?

Parques Reunidos is committed to bringing leisure closer and raising awareness among the population on issues such as inclusion, environmental protection and biodiversity conservation.

As part of this commitment, the Group carries out actions to bring leisure to all sectors of the population

and works to make its parks more inclusive and accessible. It also participates in education, awareness and research projects that contribute to the conservation of various animal species.

Management approach

The “Parques Reunidos Spirit” acts as an umbrella for all the social, educational, environmental awareness and biodiversity promotion and conservation actions and projects carried out by the parks, central offices and Parques Reunidos Foundation.

All those actions belong to one of the four pillars of the Parques Reunidos Spirit:

1. **Childhood and Health:** bring leisure to children and families affected by serious or chronic illnesses, as well as to adults who have received the same diagnoses. Foster healthy habits to prevent illness.
2. **Social Inclusion:** bring and facilitate access to leisure for people with few resources or at risk of social exclusion and to people with disabilities.

3. **Education and Awareness:** develop programmes and activities to give visibility to the Parques Reunidos’ environmental and social commitment and involve visitors through actions to generate awareness and education for the new generations.
4. **Conservation and Research:** participate in in situ and ex situ projects for the conservation of biodiversity, ecosystems and threatened or endangered species.

In Spain, all the actions and projects mentioned are carried out with the coordination of the Parques Reunidos Foundation. In France, the conservation and research projects are carried out through the Marineland Association.

Childhood and Health

The Childhood and Health category groups together the following social actions of the Parques Reunidos Spirit: support for seriously ill children and their families, support for adults affected by serious and rare diseases, and promotion of healthy habits.

To carry out those activities, the Group's parks and the Parques Reunidos Foundation collaborate with hospitals and associations that assist children and families, as well as with groups whose members suffer from serious, rare or long-term illnesses.

Support for seriously ill children and their families

The family and the child's environment play a fundamental role during the treatments and recovery processes from illnesses.

The Parques Reunidos Spirit collaborates with associations and foundations dedicated to caring for these children and their families by donating tickets and developing accompaniment activities for hospitalised children suffering from serious or long-term illnesses that require intensive treatment.

Social inclusion

Being able to enjoy the Group's parks should be something accessible and affordable to all members of society. That is why the parks and the Parques Reunidos Foundation encourage people at risk of social exclusion or with some type of disability to have the opportunity to enjoy the entertainment they offer by collaborating with local and national

Support for groups at risk of social exclusion

There are several groups at risk of social exclusion that are on the radar of the Parques Reunidos Spirit:

- Groups with limited resources: organisations that address the economic and educational problems of communities at risk of social exclusion, migrants and refugees, among others.

The aim of these collaborations is to ensure that fun and leisure have a role as present in the lives of these children as in that of any other.

Support for adults affected by serious and rare diseases

The support to organisations that seek to improve the health of the population is not limited to children. For this reason, the Parques Reunidos Spirit includes collaborations with local and national organisations that provide support to adults with serious and rare diseases.

Promotion of healthy habits

The promotion of improved health through healthy habits forms part of the Parques Reunidos Spirit. Different actions are carried out in the parks to promote the practice of sports or encourage sun protection attitudes and behaviours.

associations and foundations that work in these areas.

This social commitment translates into actions that include ticket donations, but also into activities that foster integration into the labour market, as well as training and awareness.

- Social and labour inclusion: organisations that work for social cohesion and cooperation in low-income areas and that seek to facilitate the labour integration of unemployed people through education and training programmes.
- Victims of child and domestic abuse: organisations that work to give refuge, support and resources (medical, legal, etc.) to people who have suffered different types of abuse and domestic violence.

Homelessness: organisations that support people who live in precarious situations and lack fixed housing.

People with disabilities

The Group's parks, through the Parques Reunidos Spirit, demonstrate every year their commitment to

the inclusion of people with disabilities and specific needs, both children and adults.

The actions carried out in this area are divided into five specific categories: autism, motor disability, intellectual disability, sensory disability and equal opportunities for people with disabilities.

Education and Awareness

Parques Reunidos encourages all children to have the opportunity to receive a complete education. The actions carried out include donations of tickets to facilitate visits to the parks by school groups, initiatives to support special education centres, collaboration with organisations that promote academic excellence and youth leadership, and educational centres that work to develop literacy and visual and plastic education of their students.

Promote public awareness about social issues

A relevant area for the Parques Reunidos Spirit in the field of Education and Awareness is the awareness of the new generations in social commitment, helping to ensure progress towards a more sustainable and supportive society. In this regard, the Group's parks demonstrate their commitment by developing collaborative projects to raise awareness about healthy habits and social challenges such as diversity and inclusion.

Raise awareness about environmental issues including climate change and biodiversity loss

Climate change, the impact of plastic waste, species that are threatened and the conservation of biodiversity are challenges that every population in the world faces and that Parques Reunidos has integrated into its Education and Awareness actions, with a large number of actions in this area year after year. Parques Reunidos, and in particular its Foundation and the Group's zoos and aquariums, are committed to raising awareness of these environmental challenges, educating the public on how to alleviate the deterioration of nature,

disseminating the knowledge of experts, including biologists, keepers and veterinarians on threatened species and raise awareness about the importance of actively contributing to protecting biodiversity.

Educate the public on segregating and reducing waste

Educational activities on segregating waste, recycling and the environment are carried out in person in the parks, not only through talks, signage, and special visits for school groups, but also through actions which involve reducing the production of waste.

Raise awareness about the role of zoos in conservation

The overexploitation of ecosystems, pollution, excess plastic, trafficking in threatened species, and poaching threaten all species (animals and plants) and their habitats more than ever. Modern zoos have adapted their formats and assumed a leading role in the protection of biodiversity.

As institutions, zoos and aquariums have the responsibility not only to guard the species that are under their care, but also to educate and make their visitors aware of the importance of their role and the ways in which each one can also participate in the effort to protect and preserve the environment.

Visits to zoos and aquariums are designed as an educational experience. During the itinerary, the visitor enjoys a direct approach to the animals, can attend educational talks and has access to a wealth of information about the species and their

ecosystems, as well as informative materials that contribute to raising awareness about the conservation of biodiversity. Additionally, the parks

organise guided tours, exhibitions, lectures, workshops and children's camps.

Biodiversity and Research

Parques Reunidos' zoos and aquariums work on projects to protect biodiversity and the most vulnerable ecosystems through:

- Continued support to in situ projects through financial contributions.
- Scientific and research collaborations.

Conservation projects in which Parques Reunidos participates: [more information in our parks' websites]

Evaluating our approach

The economic valuation of all projects in terms of social and biodiversity-related initiatives is equivalent to 0.32% of the Group's revenues. Including discounts and free tickets for people with disabilities and their companions who visit the parks

on an individual basis, and which are offered by the parks as part of their commercial practice, ¹⁸ this percentage is 1.9%.

Indicator	Unit	Spain	Rest of Europe	USA and Australia	Total
Economic valuation ^{1) 2)}	€1,000	442	988	819	2,249
Childhood and Health	% vs. total valuation	34	10	35	24
Social inclusion	% vs. total valuation	44	76	56	62
Education and Awareness ⁴	% vs. total valuation	6	1	6	4
Biodiversity and Research	% vs. total valuation	16	13	3	10
Number of beneficiaries ⁵	#	19,091	34,915	16,287	70,293

- 1) Includes the value of donations of tickets and other goods as well as, if applicable, the economic contribution to associations and other entities, as detailed in the section "Contribution to foundations and non-profit organisations". Does not include discounts and free tickets for people with disabilities and their companions who regularly visit the parks, which are offered by the parks as part of their commercial policy. The data referring to the commercial policies on people with disabilities may be consulted in the "Accessibility and Inclusion" section.
- 2) Due to the characteristics of the Education and Awareness projects (e.g., educational talks for visitors during their visit to the park) and Biodiversity and Research (e.g., turtle rescue), it may not always be possible to assess their economic impact, so only those in which there is a donation of entrance fees or a direct financial contribution are included.
- 3) Included in Spain are the Biodiversity and Research projects funded by the Parques Reunidos Foundation.
- 4) Does not include the education programmes offered by zoos and aquariums in their usual schedules.
- 5) The number of beneficiaries has been calculated based on the number of donated tickets (1 ticket = 1 beneficiary) and an estimate has been made for donations that are not tickets.

¹⁸ For more information, see section "Accessibility and Inclusion".

Childhood and Health

This pillar represents 24% of the economic valuation of the Parques Reunidos Spirit, of which 67% corresponds to donated tickets. In 2023, 6,542 tickets were donated in the Childhood and Health category.

In 2023, the First Charity Gala of the Parques Reunidos Foundation took place, with the

participation of more than 40 companies, including sponsors and collaborators, raising €129,800 that will be allocated to humanising a CT scan room, an MRI room and their access lobby at Niño Jesús Hospital in Madrid, and humanising the paediatric ICU at Reina Sofía Hospital in Córdoba by the Juegaterapia Foundation.

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Social inclusion

This pillar represents 62% of the economic valuation of the Parques Reunidos Spirit. Social inclusion projects are the result of 36,875 donated tickets (90% of the economic valuation). Those figures do

not include the amount corresponding to discounts and free tickets, for both people with disabilities and those accompanying them, who visit the park as individuals.

NO CHILD WITHOUT A GIFT - PARKS IN SPAIN

For the third consecutive year, the Spanish parks carried out the “No Child Without A Gift” campaign, together with the NGO Rescate, Avance ORG and Engloba, thanks to which vulnerable children spent a happy day enjoying the Group's Spanish parks.

Likewise, in the participating parks and at the headquarters, the workers who so desired previously received a letter from the children so that they could also start the day receiving a gift from Santa Claus and his helpers. More than 100 gifts were handed out to the children.

In Europe, 100% of the parks have some kind of discount or free ticket for people with disabilities or those accompanying them. The economic valuation of the associated discounts and free tickets amounts to 1.6% of the Group's sales.

As part of Parques Reunidos' commitment to bringing leisure in its parks to people with disabilities, several initiatives were carried out at the Group's parks, such as:

- Making explanatory videos of the attractions and safety rules for deaf people at the Mirabilanda (Italy) and Boomers Vista (US) parks. In the Spanish parks, work is being done with the Spanish Federation of Deaf People to make these videos.
- Conducting studies on how to improve accessibility with Breda University at the Bobbejaanland Park (Belgium).
- Providing the possibility of requesting bracelets or other identifying elements for people with “hidden disabilities” (those that cannot be detected at a glance) who wish to do so at BonBon-Land (Denmark) and Tropical Islands (Germany), so that the staff can accommodate them as needed. This action is accompanied by specific training for workers.
- Improving signage by adapting it to people with some kind of disability that may affect their understanding such as those carried out by Blackpool Zoo (UK) and Selwo Marina (Spain).

STUDENTS FROM BREDA UNIVERSITY CONTRIBUTE TO ACCESSIBILITY AT BOBBEJALAND (BELGIUM)

A student from Breda University who did her internship at Bobbejaanland recently completed her project on the park's accessibility. This led to a more ambitious project with the University, in which a group of 35 second-year students will carry out and implement a broader study on accessibility.

The students were divided into teams to study the current situation at Bobbejaanland and are working on specific proposals to improve various aspects such as the website, the park map, the brochures and the waiting systems. They are also making observations in the park in collaboration with experts.

At the start of 2024, the students will submit their initial ideas and concepts, which will be assessed by the park for their implementation during the year.

Education and Awareness

This cornerstone represents 4% of the economic valuation of the Parques Reunidos Spirit. In 2023, 309 actions were carried out related to education and awareness.

in the Group's zoos and aquariums are not included in this section because they are part of the regular programming of those parks.

The education and awareness actions, both for schools and the general public, that are carried out

GIVING TUESDAY - SPLISH SPLASH AND LAKE COMPOUNCE (US)

On 28 November, due to the global movement “Giving Tuesday,” which seeks to incentivise social actions and raise awareness among the population about the need to join them, several of the Group's parks in USA donated

a one-day general ticket to a local non-profit organisation to use during the next season for each season pass sold that day.

Kennywood collaborated with the Best of Batch Foundation and Tickets for Kids; Lake Compounce and Splash Splash with the Boys & Girls Club; Story Land collaborated with New Hampshire's Child Services; and Wet & Wild with Special Olympics North Carolina

In total, over 2,700 tickets were donated, which can be enjoyed throughout 2024.

Biodiversity and Research

Zoos and aquariums continued to work on projects to protect biodiversity and the most vulnerable ecosystems. The zoos and aquariums, the Parques Reunidos Foundation and the Group in general maintain and renew their commitment to biodiversity through:

- Support to in situ projects through financial contributions.

- Scientific and research collaborations.

These projects and collaborations are maintained over the years, generally with very few or no changes beyond the number of animals born, so this report includes only the actions in these projects.

REINTRODUCTION OF THE ARGENTINE GIANT OTTER – MADRID ZOO (SPAIN),

In collaboration with the Rewilding Argentina Foundation, Madrid Zoo moved a giant otter to the Argentine Iberá National Park reserve so that it could be reintroduced in their natural habitat.

This species, classified as 'Endangered' internationally, became extinct in Argentina in the 1980s.

Nima, one of the 5 giant otters (*Pteronura brasiliensis*) born in 2020 at Madrid Zoo, celebrated her third year of life in what is now her new home, Iberá Park in Argentina. Participation in this international conservation project is aimed at reversing the extinction of key species for its ecosystem by recovering some of the most representative ones such as the giant otter.

Nima travelled there from Madrid Zoo last January and, after a period of quarantine, she joined Coco, a male otter, with whom she learned to fish and with whom she formed a family with the offspring of another female. Once she reproduces successfully, the couple will be released with their offspring into the great Corrientes wetland.

Collaboration with European zoos to recover the giant otter in Argentina is being decisive in reintroducing this species which has been extinct in Argentina for more than 30 years.

Tax and financial information

The tax strategy, which applies in all the countries and jurisdictions in which Parques Reunidos is present, and covers all areas and businesses that are developed by the Group, comprises the following guidelines for action:

- Strict compliance with the Group's tax obligations. These obligations include, among others, the declaration and payment of taxes, the provision of tax information of the Group companies or the provision of tax information from third parties, either due to periodic obligations or as a result of information requirements made by the tax authorities.
- Decision-making based on business criteria, taking into account the fiscal aspects associated with them.
- Use of non-opaque structures that respond to the economic reality of the Group's companies.
- Collaboration with renowned external advisers who provide support to Parques Reunidos staff in tax matters.
- Collaboration with the tax authorities in the resolution of all issues that may arise as a result of compliance with own- or third-party tax obligations.
- Management of fiscal risks, establishing the appropriate mechanisms for their coverage, prevention, reduction, and monitoring, considering not only their economic impact, but also the associated reputational factor.
- Application of tax regulations in accordance with the interpretative criteria of the competent tax authorities, with the support of consultations, resolutions, and judgments of administrative or jurisdictional bodies regarding the specific case.
- Adequate coordination of the actions with fiscal impact of the different entities of the Group.
- Transfer pricing policy for all its operations between related parties and entities in accordance with the principles of arm's length, free competition, and value creation through the assignment of functions, assets, risks, and benefits.

The tax function, dependent on the Group's Chief Finance Officer, is responsible for the effective

control of these basic principles, as well as for the establishment of procedures and monitoring and control measures that guarantee and consider the tax risk in the process of taking decisions and the dissemination of the tax strategy in the Group.

Along with the Chief Finance Officer, there are other internal and external agents that intervene directly and indirectly in the exercise of the tax function:

Internal:

- Tax/administration/financial Department: responsible for compliance with tax obligations, as well as preparation and presentation of tax returns required by current regulations.
- Human Resources Department: in charge of determining the salary retention and taxes applicable to the personnel, as well as the establishment of remuneration policies, and supervision of their fiscal impact.
- Local business units, which carry out the tax function when any of their processes or functions generate a tax impact at the local level (direct or indirect) for the Group.
- Internal audit, in charge of supervising and evaluating the different processes, compliance and controls, as well as their impact on the Group's fiscal function. It is also responsible for ensuring compliance with the established fiscal controls.
- Any other departments of the Group when making decisions inherent to its area of influence, insofar as these could have a fiscal impact.

External:

- External tax advisers in charge of providing recurrent support to the departments involved in the tax function in matters related to taxation derived from the ordinary activity of the Group.
- Advisors on specific or exceptional matters arising from the non-recurring activity of the Group.

The revenues, the profits obtained and the taxes on profits, as well as the public subsidies received and

other financial data for 2023, are detailed in the following tables:

Total Group

Indicator	Unit	2022	2023
Revenues	€k	820,525	830,062
Operating costs	€k	467,807	529,037
Salaries and employee benefits	€k	265,428	260,791
Public subsidies	€k	2,580	4,346
Pre-tax Profit/(Loss)	€k	14,275	- 9,372
Capex	€k	166,952	173,713
Stock buyback and dividend payment	€k	-	-
Total taxes paid- (cash in (+)/cash out (-)) ¹⁾	€k	-42,051	-39,785

1) Total taxes 2023 (€k)- breakdown by category (cash in (+), cash-out (-)): income tax (-9,372), property taxes (-7,694), VAT (-1,132), other sales taxes (-), taxes on salaries (- 19,934), and other taxes (- 1,653))

Information by country - Year 2023

Country	Unit	Revenues from third-party sales	Pre-tax Profit/(Loss)	Corporate income tax paid (cash in (+)/cash out (-))	Corporate income tax accrued on profit or loss
Norway	€	24,138,246	- 2,570,207	- 770,966	2,772,005
Germany	€	172,522,388	- 6,961,403	- 810,549	- 2,373,144
Australia	€	11,732,526	- 1,325,853	-	-
Netherlands	€	33,777,424	- 9,774,857	-	- 399
Denmark	€	9,139,664	- 208,387	-	- 36
UK	€	19,332,557	1,527,549	- 17,050	- 795,672
USA	€	278,448,196	- 69,127,687	- 80,584	4,236,563
Belgium	€	22,361,699	- 2,952,169	191,087	36,856
Spain	€	185,414,068	- 13,571,925	- 7,739,240	- 2,281,176
France	€	24,247,042	- 15,695,847	477,106	- 404,716
Italy	€	48,948,190	- 4,503,498	- 621,517	743,250
Total	€	830,062,000	- 125,164,284	- 9,371,713	1,933,530

Ethics and Good Governance

Good Governance and Due Diligence

Our principles

The Sustainability Policy of Parques Reunidos includes, under the Governance Principles section, the following principles, applicable to the entire life cycle of all Group activities, to all Parques Reunidos employees, subcontractors, agency personnel and third parties who carry out activities for and on behalf of the Group, to the goods and services that Parques Reunidos acquires, to its direct operations, and to the services that it provides to its customers:

- Comply with the applicable legislation in the countries and territories in which the Group operates, voluntarily adopting as supplementary rules international commitments, standards and guidelines where there are no adequate or sufficient legal provisions.
- Create a governance model and management structures which promote a culture of compliance.
- Establish ethical and appropriate environmental, social and governance principles through relevant sustainability-related policies, standards, procedures and guidelines.
- Have a defined and documented corporate governance structure with clear roles and responsibilities and adequate internal control mechanisms, including, among others, Criminal Risk Prevention Programmes, Health and Safety and Environmental Management System, Control and Management model of Tax Risks, Internal Control System on Financial Information, Internal Control System on Non-Financial Information and Risk Control and Management Policy.

Policies

The summary of the Parques Reunidos existing policies, procedures and standards in the areas considered in Law 11/2018, including a brief description of the commitments assumed, is included in Annex III.

The **results of the application of these policies**, including the key non-financial results indicators, as well as the **specific due diligence procedures** applied

for the identification, evaluation, prevention and mitigation of risks and significant impacts, and the **verification and control procedures**, including, where appropriate, the measures adopted, are included in the corresponding section of the report.

Governing bodies

Polin Bidco, S.A.U. has been the parent company of the Parques Reunidos Group since 16 September 2019. It is in turn the majority shareholder of Parques Reunidos Servicios Centrales, S.A., the headquarters

of the Group's central services, with 99.55% of the share capital at 31 December 2023.

Since the effective delisting of its shares from the stock market, on 5 December 2019, Parques Reunidos

Servicios Centrales, S.A. modified its governing body, changing to a sole legal entity director (Piolin Bidco, S.A.U.), with Mr Pascal Ferracci, the CEO of Piolin Bidco, S.A.U., as its natural person representative at the closing of the fiscal year.

Board of Directors

At year-end, Piolin Bidco, S.A.U. had a Board of Directors of nine members with the following composition:

Position	Board of Directors	Type of Director	Seniority in the position
Chairwoman	Kathryn Elizabeth Swann	Other	08.11.2019 (Director) / 1.04.2020 (Chairwoman)
CEO	Pascal Ferracci	Executive	14.09.2020 (Director) / 16.09.2020 (CEO)
Director	Per Georg Braathen	Other	16.09.2019
Director	Jane Ann Cooper*	Other	09.08.2023
Director	John Michael Duffey	Other	08.11.2019
Director	Asís Echániz Guisasola	Other	16.09.2019
Director	Tomás Hevia Armengol	Other	21.10.2022
Director	Jonathan Rubinstein	Other	08.11.2019
Director	Vagn Ove Broendholt Soerensen	Other	16.09.2019
Non-member secretary	Cristina Carro Werner		16.09.2019

* Ms Alexandra Thomas Lutz resigned as a member of the Board of Directors on 8 August 2023 and Ms Jane Ann Cooper was appointed by the sole shareholder of Piolin Bidco, S.A.U. on 9 August 2023, accepting the position on that date.

In 2023, the Board of Directors held 11 meetings.

Piolin Bidco, S.A.U., the parent company of the Parques Reunidos Group, has a Board of Directors and an Audit and Control Committee, whose composition and functions are described below.

Composition of the Board of Directors:

At 31 December 2023, two of the nine members were women (one of them being the Chairwoman), amounting to 22.22% of the total. The Board Chairwoman is not simultaneously a senior executive of the company nor does she have executive functions since she is an "industrial advisor" director, i.e., a director who, despite having been appointed by the controlling shareholder (EQT Fund Management), has no employment relationship with it since she was appointed in view of the experience and knowledge that she can contribute to the company. The only director with executive functions is the Chief Executive Officer. There is no independent director in the sense given to this concept by the capital market regulations. In the current context of the Company and its corporate structure as an unlisted company, this circumstance is not relevant. There is also no representation of employees on the Board.

Directors' selection and designation process

As in all private (non-listed) companies, this is done at the shareholders' discretion, appointing the persons who are considered to best meet the criteria of suitability to hold this position and assessing the knowledge and experience that each of them can contribute to Parques Reunidos in order to have a Board of Directors that, as a collective body and as a whole, brings together an optimum level of knowledge and multidisciplinary experience. To that end, EQT Fund Management, as the controlling shareholder, not only proposes as directors persons already employed by that organisation but also others who do not have an employment relationship with EQT Fund Management, based on their profile of accredited experience and specific knowledge that they can contribute to Parques Reunidos ("industrial advisors" directors).

Functions of the Board of Directors:

The Board of Directors of Piolin Bidco, S.A.U. is the body in charge of directing and approving the Group's general strategies. Likewise, it is the body responsible for supervising that the management team complies with the objectives set and respects the corporate purpose and interest, and for making decisions and overseeing the management of the Group's impacts on the economy, the environment and the people, as well as the associated risks and opportunities.

In addition, the Board of Directors of Piolin Bidco, S.A.U. ensures that the Group always respects the laws and other applicable regulations in its relations with stakeholders, complies in good faith with its obligations and contracts, respects the uses and good practices of the sector and the territories where it operates, and observes any additional principles that it has voluntarily accepted.

In addition to being the body responsible for establishing the Sustainability Strategy and approving the Group's Sustainability Policy, the Board of Directors also has entrusted its sponsorship to promote a sustainability culture throughout the Group, as well as supervising compliance with the objectives of each Sustainability Strategy Action Area and the supervision of impacts, risks and opportunities related to sustainability.

Remuneration policy:

The company does not have a remuneration policy for Board members; this matter is regulated in the bylaws. The position of director is remunerated, and, with the exception of the Chief Executive Officer, the remuneration of the directors comprises a fixed annual remuneration for performing their duties, whose amount is the same for all (except in the case of the Board Chairperson).

The remuneration of non-executive directors does not currently include any incentive for matters related to sustainability; the maximum amount of the annual remuneration of all the directors which, as established in the bylaws, must in any case be in

reasonable proportion to the importance of the company, its economic situation at any given time and the market standards of comparable companies, must be approved by the sole shareholder/general meeting and remains in force until such time as its modification is approved. The CEO has part of his variable remuneration linked to achieving the objectives associated with both the engagement of employees and the health and safety of workers and visitors.

Conflicts of interest:

To avoid any conflict of interest, and without prejudice to the obligation of information that all directors have under article 229.3 of the Corporate Enterprises Act, all members of the Board of Directors sign a transparency letter each financial year, which is shared with the auditors of the company's individual and consolidated financial statements, confirming whether they, or their related parties, have incurred or incur, directly or indirectly, any type of conflict of interest with Parques Reunidos, while informing them of whether they are part of governing bodies of other companies outside the Group, of their potential relationship with the majority shareholders and of the revenue generating activities that they carry out, apart from their duties as directors at Piolin Bidco, S.A.U. Likewise, the company's individual and consolidated annual accounts include the corresponding section on situations of conflict of interest of the directors. If contracts are signed with related parties that may involve a potential conflict of interest (a circumstance that did not occur during this fiscal year), the Audit and Control Committee analyses the specific case in order to issue its report on this. Likewise, although the number of other significant positions and commitments of each member and the nature of such commitments are not disclosed, the directors are fully aware of the obligations and duties inherent to their position, especially those set out in articles 225.2 and subsequent of the Corporate Enterprises Act, being fully aware of their duty to have the appropriate dedication and adopt the necessary measures for the good management and control of the company.

Measures adopted to increase the directors' collective knowledge, skills and experience in sustainable development matters:

In general, all the Board meetings include an item on the agenda regarding Sustainability in which the Chief HSE & Sustainability Officer, of Parques Reunidos provides detailed updates on various environmental, social and governance matters that affect the Group. At such meetings, the Chief HSE & Sustainability

Officer, also informs the directors of the main developments that will emerge in the future in terms of sustainability, answering the questions and doubts that the directors may have in this regard.

Impact management supervision

Since the end of 2021, Parques Reunidos has been immersed in a project of cultural transformation and redefinition of the Group's purpose and values. One of the project's transforming elements is the integration of sustainable development objectives into the Group's day-to-day operations. In 2023, the results of the aforementioned project and, therefore, the purpose and new values of the Group were finalised and communicated. The process concluded with the approval by the Board of Directors of the new Code of Ethics and Conduct in 2024.

All the directors, regardless of the origin or cause of their appointment, must have and have as a common purpose the defence of the "corporate interest", understood as the achievement of a profitable and sustainable business in the long term so as to foster the company's continuity and maximise the creation of shareholder value. The corporate interest should entail respect for the law and applicable regulations and conduct based on the principle of good faith, ethical conduct and abidance by business custom and general accepted best practices, and the Board of Directors should also seek to reconcile the corporate interest of the company with the legitimate interests of its employees, suppliers, customers and other stakeholder groups affected, and with the potential impact of the Group's activities on the wider community and the environment.

Impact management and due diligence in impact monitoring:

The Board of Directors appointed one of its directors from the "industrial advisor" category as sustainability leader and thus, under his leadership and that of the Chief HSE & Sustainability Officer, they created the ESG Steering Committee which, with the participation of the Executive Committee managers and shareholder representatives, meet on a recurring basis to analyse in detail the progress of the Action Areas included in the Group's sustainability strategy. The results of the analyses are reported by the Chief HSE & Sustainability Officer to the Board of Directors.

Board performance assessment:

As a private company, Parques Reunidos is not required to follow Recommendation 36 of the Code of Good Governance or the corporate regulations applicable to listed companies, so it does not carry out a formal periodic assessment of its performance and that of its members. The Audit and Control Committee, as regulated by its operating regulations, does carry out a formal annual assessment of its performance.

The Board of Directors is responsible for decision-making in this area and for reviewing and approving the materiality analysis and the information contained in the sustainability reports, after a review and favourable report from the Audit and Control Committee, in particular on material impacts, risks and opportunities in relation to environmental, social and governance sustainability issues.

In any case, regarding the monitoring of the management of the organisation's impacts, the Consolidated Statement of Non-Financial Information of Piolin Bidco, S.A.U. and its subsidiaries, which is attached to the Consolidated Directors' Report of the Group's Consolidated Financial Statements (Sustainability Report), is verified annually by an independent third party (KPMG Asesores, S.L.). to

confirm that it has been prepared in accordance with the contents of the current regulations and following the criteria of the GRI standards, and subsequently submitted for the specific approval of the sole shareholder of Piolin Bidco, S.A.U. within the framework of the approval of the Group's Consolidated Financial Statements (Sustainability

Report). Likewise, the observations and recommendations made by the independent third party during the verification process of the Consolidated Statement of Non-Financial Information are always taken into account to ensure continuous improvement in sustainability.

Audit and Control Committee

At the closing date of the fiscal year, the composition of the Audit and Control Committee of Piolin Bidco, S.A.U. was as follows:

Post	Audit and Control Committee	Seniority in the position
Chairman	John Michael Duffey	11.12.2019
Member	Jorge Ferre Vilches *	30.03.2023
Member	Tomás Hevia Armengol	1.12.2022
Member	Jonathan Rubinstein	11.12.2019
Non-member secretary	Cristina Carro Werner	11.12.2019

* Mr Asís Echániz Guisasaola resigned as a member of the Audit and Control Committee on 29 March 2023 and Mr Jorge Ferre Vilches was appointed a new member of the Board of Directors on 29 March 2023, accepting his appointment the following day.

In 2023, the Audit and Control Committee held 7 meetings.

Composition

The Audit and Control Committee comprises four members, without it being mandatory that they also be members of the Board of Directors of Piolin Bidco, S.A.U. (however, three of the four current members also hold the aforementioned position of director).

Selection and designation process

The appointment of the Committee members, as well as the appointment of its Chairperson and Secretary, is the responsibility of the Board of Directors which, in this regard, ensures that the Committee members, as a whole, have the necessary experience in accounting, auditing, finance, internal control, risk management and business. In particular, the Committee members must have the necessary experience and knowledge in economics, finance and business management, as well as to assess and interpret the application of accounting standards, understand the internal control mechanisms related to the financial reporting process, be able to assess financial statements with certain complexity, and supervise the people involved in all these tasks. Nevertheless, directors with executive powers cannot be Committee members in any event.

Functions of the Audit and Control Committee

The main duties of the Audit and Control Committee, which are exclusively advisory, are:

- Ensure the effective management of all Parques Reunidos actions in the areas of internal and external auditing, and compliance (including risk management).
- Supervise the process of preparation and presentation of financial and non-financial information before submitting it to the approval of the Board of Directors.
- Inform and put forward to the Board of Directors proposals and recommendations in the areas of its competence.

Its specific responsibilities include, among others:

- Supervise the effectiveness of internal control, internal audit and risk management systems (including tax risks) , the discussion with the external auditor of potential significant weaknesses in the internal control system detected, if applicable, when conducting the audit, all without compromising its independence.,
- Supervise the financial reports and controls, reviewing and discussing the annual accounts, including the management report, with the management team and with the external auditors.
- Review the annual non-financial information report (sustainability report), including its

Control mechanisms

Parques Reunidos Group's internal control system consists of:

- The **Risk Management System (RMS)**, which includes risk areas considered relevant for the achievement of the Group's objectives, with special emphasis on those of a strategic and operational nature. All the risks included have been added to the Corporate Risk Map, subject to periodic reviews by the management team, the Audit and Control Committee and the Board of Directors, in order to ensure that they are duly updated when necessary.
- The **Compliance and Criminal Risk Prevention Model or Crime Prevention Model (CPM)**,

verification by an independent third party, obtaining the required knowledge about the impact of Parques Reunidos' activity on environmental and social matters, respect for human rights, animal welfare and the fight against bribery and corruption, among others.

- Periodically review the internal control and risk management systems to ensure that the main risks, including, but not limited to, financial, reputational, legal, operational, environmental, and business exposures, among others, are identified, managed, quantified, and adequately disclosed, as well as discuss with the internal auditor the measures adopted by Parques Reunidos to monitor and control said risks.
- Supervise the work of the external auditors and establish the appropriate relationships with them to receive information for examination by the Audit and Control Committee on matters that may put their independence at risk, as well as any others related to the external audit development process.
- Supervise the policies and procedures related to health and safety, as well as those related to sustainability.

The Sustainability Policy also expressly entrusts the Audit and Control Committee with the functions of monitoring, fostering, guiding, supervising and assessing the degree of compliance with the Group's sustainability strategy and practices.

which aims to establish the best internal control procedures and policies for preventing crime and, where appropriate, to exempt the Group from criminal liability in Spain, in accordance with Organic Law 1/2015.

- The **Tax Risk Prevention Model**, whose objective is to mitigate tax risks.
- The **System of Internal Control over Financial Reporting (ICFR)**: aimed at ensuring the integrity of financial information.
- The **System of Internal Control over Non-Financial Information (ICNFR)**: aimed at ensuring the integrity of non-financial information.

For all the significant risks identified, in the different internal control frameworks mentioned above, control mechanisms have been established to

mitigate their impact and probability of occurrence, including the identification of the owners of the controls.

In 2023, within the framework of the process of updating the Parques Reunidos Group's RMS to adapt it to changes in the area and those of its environment, the following was carried out: (i) the updated Risk Map was approved by the Audit and Control Committee in January 2023 and by the Board of Directors in February 2023, (ii) the updated Materiality Analysis was approved by the Audit and Control Committee in January 2023 and by the Board of Directors in February 2023, (iii) the CPM was generally updated by the Board of Directors in July 2023, including the modifications required by the latest legislative developments, in particular, by Organic Law 10/2022 on the comprehensive guarantee of sexual freedom, by Organic Law 3/2023 of 28 March, and by Organic Law 2/2023 regulating the protection of people who report regulatory infractions and the fight against corruption that transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

In 2023, Parques Reunidos advanced in updating the corporate criminal risk and control matrix (Spain), which will be the basis for the subsequent updating of the "mirror" matrices for each jurisdiction in Europe, with the aim of standardising the identification of risks and criminal controls throughout the Group. The corporate criminal risk matrix is expected to be ready in the first quarters of 2024 and the mirror ones during the year.

In 2024, and before this report is issued, the Risk Map and the Materiality Analysis, as well as the Code of Ethics and Conduct and the update of the Sustainability Policy, will be approved by the Audit and Control Committee in January 2024 and by the Board of Directors in February 2024.

Privacy

Objectives

- ❖ **Ensure compliance with the privacy regulations applicable to the personal data processed by the various Parques Reunidos companies**

Why does it matter?

As a result of its activity, Parques Reunidos processes a large volume of personal data from customers, visitors, employees and other stakeholders in the countries where it operates.

Therefore, it is essential for Parques Reunidos to ensure proper protection of such personal data.

Management approach

- The various Parques Reunidos companies have a DPO (Data Protection Officer) who is officially appointed before the competent supervisory authority or a person responsible for managing the issues required by data protection regulations at local level, with support from external experts.
- Comprehensive annual training plans on data protection and information security are also in place.
- The Group has developed procedures and guidelines to address data privacy, including the following:
 - Data Protection Manual.
 - Guidelines for approving and hiring suppliers with access to personal data.
 - Overall set of regulations on information security.
 - Incident response plan, including instructions for the detection, response, communication and recovery of information systems in the event of a security incident, as well as the necessary guidelines for activating the privacy protocols required by data protection regulations together with the roles and responsibilities assigned for such purpose.
- The duty of supervision and control is carried out through the following mechanisms:
 - Monthly and annual reports: the DPOs and persons handling data protection issues at local level report to the Spanish DPO on compliance within their area of responsibility.
 - Privacy Committees to identify and coordinate action plans to maintain and improve compliance.
 - Annual self-assessment questionnaires on privacy compliance, submitted by the Spanish DPO to the various DPOs and persons who manage data protection issues at local level.
 - Consolidated reports: the Spanish DPO reports annually to the Audit and Control Committee the consolidated information on the degree of maturity of data protection compliance of the various Parques Reunidos companies.
 - Data protection controls included as part of the Enterprise Risk Management (ERM) system managed by the internal audit area.

Evaluating our approach

In 2023, the following actions were carried out to improve privacy management at Parques Reunidos:

- Global external data protection support line in the event of a cyber incident.

- Diagnostic reports and action plans. In 2023, diagnostic reports on the state of privacy compliance in Germany, Belgium and the Netherlands were carried out in those countries, and a specific action plan was drawn up detailing the necessary measures to be implemented. Likewise, an analysis and action plan were carried out in Spain on the current state of the customer and potential customer databases generated by the various Parques Reunidos companies in Spain.
- Expansion of the data protection controls of the enterprise risk management (ERM) system managed by the internal audit area in order to improve the verification of compliance with the following compliance areas: relationships with third parties that process personal data, privacy compliance self-assessment questionnaires, monthly and annual reports, legality and transparency regarding the website cookies, request to unsubscribe from commercial communications and compliance with the annual training plan on information privacy and security.
- Continuous optimisation of Parques Reunidos internal privacy processes and frameworks: (i) updating the privacy rights procedure in Spain, (ii) drafting a procedure for storage, blocking and erasure of personal data in Spain, (iii) documenting the processes with impact on personal data in Spain (marketing communications, raffles plus contests and surveys), (iv) updating and approving a global procedure to manage and respond to the requests and queries of data subjects affected by a security incident impacting personal data and (v) updating the Whistleblowing Channel Policy applicable in Europe in order to adapt it to the data protection guidelines required by Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (Directive 2019/1937).
The scope of application of procedures (i) and (ii) is expected to extend to the rest of Europe in 2024.

Claims primarily relating to breaches of privacy and loss of personal data

In 2023, two interactions were maintained with the supervisory authorities regarding data protection.

The first interaction occurred with the Spanish supervisory authority (AEPD) due to a security incident detected in the information systems of the Parques Reunidos headquarters in February 2023. As a result of that incident, several protocols were activated to contain and mitigate the effects and expansion of the incident, as well as to comply with the applicable legislation, especially the data protection regulations. In view of the measures adopted before and during the security incident itself, as well as the established action plan, the AEPD finally

closed the investigation process in April 2023 without sanction.

The second interaction occurred with the German supervisory authority (LDI NRW) following a complaint filed by an annual member in April 2023 regarding the processing of biometric data obtained through facial recognition technology implemented in the Movie Park access systems. In this regard, the LDI NRW required Movie Park to provide specific information and evidence related to that processing. As a result, Movie Park responded in time and form to the LDI NRW requirement and the process initiated by the LDI NRW is still ongoing and pending resolution.

Indicator	Unit	2019	2022	2023
Number of penalties received regarding privacy and data protection	#	0	0	0

Ethics and Anti-corruption

Objectives

- ❖ **Zero incidents related to our Code of Ethics and Conduct**

Why does it matter?

The Group is firmly committed in its fight against unethical behaviour and has a zero tolerance to it.

As a result of the type of activity carried out by Parques Reunidos and the countries where the parks are located it is not considered that the risk of corruption and /or bribery is high.

The main risk of unethical conduct, such as bribery, derives from the fact that the Group's operations depend, to a certain extent, on different types of administrative authorisations, which is why it

maintains a close and constant relationship with the public authorities.

Regarding private corruption, the Group cannot ignore that Parques Reunidos, due to its own operations, turns to external suppliers to obtain essential products and services for the development of its activity. Is in these situations where the risk of private corruption can emerge.

Management approach

- Integrity is one of the fundamental values of Parques Reunidos' culture as expressly identified by the results of the cultural transformation project and redefinition of the Group's purpose and values completed during 2023.
- Parques Reunidos is committed to the fight against unethical behaviour and has zero tolerance towards it, aligned with its Code of Ethics and Conduct, its Sustainability Policy and the Principle 10 of the United Nations Global Compact.
- Compliance risk management is the responsibility of the Board of Directors, which must ensure that the necessary material and human resources are in place and foster a compliance culture. Likewise, Parques Reunidos recognises that effective compliance governance not only requires adequate allocation of resources and responsibilities, but also strong alignment through cross-cutting coordination, collaboration and communication. Both the highest governance body and the employees at all levels are required to contribute to the compliance effort collectively.
- Parques Reunidos works to fulfil its purpose and maximise its value in a legal and ethical manner and, consequently, directs its efforts to improve compliance oversight in key areas such as environmental protection, accessibility, diversity, inclusion, non-discrimination, health and safety, working conditions, privacy, anti-bribery and anti-corruption measures, consumer protection, financial information, taxation, etc. Although compliance with legal regulations is fundamental, the continuous improvement of its internal policies, standards and procedures must also be the objective of any company seeking to maximise its value and consolidate itself as a leading operator within its sector and community.
- The Code of Ethics and Conduct makes express mention of conflicts of interest, corruption and bribery (or their equivalents in other legal systems). There is a duty to act with absolute

transparency and avoid any conduct that, for own benefit or that of the respective company, may entail, not only the commission of a criminal offence, but a violation of the Group's ethical principles.

- Parques Reunidos has globally applicable standards and procedures for the detection, evaluation and avoidance of corruption and bribery risks, which include:
 - The Anti-Corruption Standard, which establishes protocols aimed at avoiding, among others, conflicts of interest and limiting the risk of private corruption and bribery.
 - Annual training for all park directors and their management committees, as well as Parques Reunidos headquarters employees, on the ethical framework of Parques Reunidos, specifically including training on criminal risk prevention and, in particular, on the whistleblowing channel. Each jurisdiction is responsible for providing that training to its local employees.
 - Periodic training and information actions related to current policies, standards and procedures, mostly contained in the Legal Manual.
 - Specialised external advice, when needed, for the people in charge of managing the Whistleblowing Channel.
 - Purchasing Policy designed to optimise and standardise the purchasing processes, as well as its procedures, bidding processes, request for several offers, analysis and selection of suppliers for any type of purchase, meeting, among others, the following principles: operate in ways that meet fundamental responsibilities in the areas of human rights, labour, environment, animal welfare, anti-bribery, and anti-corruption, and foster an active ethical culture and a responsible business approach.
 - The Supplier Code of Conduct, which is mandatory for suppliers, in which the supplier undertakes to act ethically and have the appropriate mechanisms to detect and combat fraud, bribery and corruption in all its forms.
- Supplier Self-Assessment Questionnaire: enables Parques Reunidos' suppliers to be assessed beyond technical and economic criteria.
- Existence of economic limits for each signatory of contracts with suppliers, requiring, as a general rule, for legal transactions whose economic value exceeds a certain threshold, joint signatures so that there are always several people involved in the control of the transactions.
- Information bulletins related to criminal risk prevention and unethical behaviour, which includes crimes related to corruption and bribery.
- Parques Reunidos has a Compliance and Criminal Risk Prevention Model or Crime Prevention Model (CPM) that aims to establish the most appropriate internal control procedures and policies to prevent crimes.
 - *Update CPM.* In 2023, Parques Reunidos updated the CPM to (i) modify and include new criminal risks derived from the contents of Organic Law 10/2022, which provides a comprehensive guarantee of sexual freedom, and Organic Law 3/2023 of 28 March amending the Criminal Code in animal abuse, in turn eliminating stock market crimes from the list after Parques Reunidos delisted in 2019, (ii) adapt the model to the regulation derived from Act 2/2023 of 20 February regulating the protection of people who report regulatory infractions and the fight against corruption, (iii) modify both the Compliance and Criminal Risk Prevention Policy and its Compliance and Criminal Risk Prevention Manual, and (iv) modify the Whistleblowing Channel Regulatory Policy, as well as the ex novo approval of the Internal Investigation Regulatory Policy.
 - *Update corporate criminal risk and control matrix.* In 2023, Parques Reunidos worked on updating the corporate criminal risk and control matrix (Spain), which will be the basis for the subsequent updating in 2024 of the “mirror” matrices for each jurisdiction in

Europe, with the aim of a standardising the identification of criminal risks and their controls throughout the Group.

- *Internal whistleblowing channels.*

- The code_of_conduct@grpr.com mailbox for parks located in Europe and the Hotline for parks located in the USA and Australia (jointly referred to as "RWBC" - Regional Whistleblowing Channels).
- In 2023 Parques Reunidos amended the Whistleblowing Channel Regulatory Policy and approved the Internal Investigation Regulatory Policy, with the aim of establishing a common regulatory framework to undertake investigations with the independence and objectivity and comply with the requirements of the Whistleblower Protection Directive (2019/1937); this regulatory framework is applicable in all jurisdictions in which the Group operates, without prejudice to the necessary adaptations to local regulations. The internal regulatory framework also ensures that the investigators or the investigation committee are separated from the management chain involved in the matter reported.
- The whistleblowing channel provides the people detailed below with a secure mechanism to report alleged breaches of the Code of Conduct, the Compliance and Criminal Risk Prevention Model and any other internal regulations as well as certain criminal and administrative breaches defined in its objective scope of application: (a) "Employees," a category that includes workers, senior managers and persons belonging to the Group's governing, management or supervision body, including non-executive members, as well as volunteers, interns and workers in the training period, regardless of whether or not they receive remuneration; (b) "Third Parties," a category that includes: (i) shareholders; (ii) any person working for or under the supervision and direction of contractors,

subcontractors and suppliers; (iii) persons who report information on infringements within the scope of application obtained in the framework of a work relationship that has already been completed; and (iv) persons whose employment relationship has not yet begun in cases where the information on infringements has been obtained during the selection or pre-contractual negotiation process.

- The Whistleblowing Channel allows anonymous reporting and guarantees the protection of the whistleblower against retaliation.
- In Europe, the complaint made through the channel is received by all members of the Surveillance Unit, the highest body responsible for the CPM and which is made up of the C- Suites responsible for Finance, Legal and P&O, as well as the Internal Audit department director. That Unit is responsible for deciding how complaints should be processed based on their content and by applying the Internal Investigation Regulatory Policy. In the USA and Australia, the regional whistleblowing channel (Hotline) is managed by an external company; the complaint is received by all members of the Ethics Committee, which is made up of the local heads of business, legal, finance, P&O, and Health and Safety. The committee, which reports to the Surveillance Unit, is responsible for deciding how complaints should be processed based on their content and by applying the Internal Investigation Regulatory Policy.
- In accordance with Directive 2019/1937 and the Spanish regulations, a new section was included on the corporate website in 2023 with information on the use of the internal whistleblowing channel and on the essential principles of its management procedure:
<https://www.parquesreunidos.com/contenidos/canal-etico/>.

- *Training.* The existence of the channel and its operation is explained in the training

courses to the park managers and employees of the Group's corporate offices, and an annual reminder of its existence, operation and characteristics is provided in a newsletter.

- *Reporting and monitoring:* In 2023, continuing with the methodology established in 2021, all the parks in all jurisdictions were required to complete a form in which they must collect all alleged

ethical breaches reported or investigated, the type of the alleged conduct under a pre-established classification differentiating categories such as corruption, harassment and fraud, the channel through which the alleged breaches was reported, the result of the investigations and any measures adopted.

Measures to combat money laundering

Although Parques Reunidos is not under the scope of the money laundering regulations, it has policies and controls aimed at mitigating this type of risk.

The risk events in which a money laundering situation could hypothetically occur are as follows: (i) Cash payment for tickets at the park ticket offices for amounts higher than those established without complying with the legal obligations; (ii) Collection of the amount collected, in cash and not declared, by intermediaries in the sale of tickets to the parks.

The associated controls are as follows: (i) Parques Reunidos has hired statutory financial audit services (includes security review of information systems) and

review of consolidated financial information; (ii) the commercial agents in Spain have been informed of the obligation for customers to make their payments by wire transfer, as well as the limitation of making or accepting cash collections/payments for an amount greater than €1,000 (in accordance with the provisions of current regulations).

The US Finance Department has updated its cash control policies in light of the shift to primarily cashless operations and following recommendations issued by the Internal Audit Department.

Ethical advice and information mechanisms.

The compliance bodies (European Surveillance Unit, Ethics Committee in the USA and Australia) are made up of high-level executive managers whose experience is linked to the ethical exercise of professional duties, from the perspective of law (legal department), transparency and a true image (financial department) and labour (human resources department) and compliance and risks (internal audit). This means to be in the presence of collective bodies with (i) the capability to foster ethical principles and report on the policies and standards on which employees must act; (ii) authority to ensure the proper implementation of a compliance culture; and (iii) competence and independence to resolve any

issues and conflicts that may arise related to ethical behaviour.

Moreover, the Surveillance Unit, as both recipient of the complaints or concerns about the organisation's business conduct made through the internal whistleblowing channel, is responsible in turn for reporting at least once a year to the Audit and Control Committee on the total number of complaints and investigations carried out in relation to ethical breaches, analysing the level of implementation of the compliance culture in the Group.

Contributions to foundations, non-profit organisations with altruistic and social purposes, and sector associations

Regarding contributions to foundations and non-profit organisations, as well as sector associations, the risk of conduct related to corruption and bribery is medium-low.

The rules regarding the issuance of invitations and donations are set out in the Anti-Corruption and Anti-Bribery Standard.

The foundations and non-profit entities with which the Parques Reunidos Foundation or the parks collaborate are analysed to verify that their founding purpose and the projects to which they contribute correspond to the areas of action of the "Parques Reunidos Spirit", and that they have the reputational solvency and adequate structure for the execution of the projects.

Evaluating our approach

Based on the necessary adaptation to the Whistleblower Protection Directive (2019/1937), in 2024, within the scope of Europe, the Whistleblowing Channel will go from being an email to a web platform that will allow the registration and management of complaints in a more effective way and whose configuration will be adapted to the requirements of the local whistleblower protection regulations applicable in each country.

In 2024, the Group hopes to replace the use of the form in which alleged ethical breaches reported or investigated by any means are recorded with the use of the new web platform that will be implemented in Europe for the direct reception and management of complaints. In other words, the platform will serve as the Whistleblowing Channel and, at the same time, as a system for managing and monitoring complaints received, if applicable, by other means, which will

In 2023, a procedure was prepared to regulate the financing channels of the Parques Reunidos Foundation, which also establishes the review dates, deadlines and periodicity for making payments, so that the financing process is traceable and transparent. In addition to monetary contributions, it is customary to make contributions in kind, consisting of the donation of tickets or merchandising items or invitations to meals in the park, to associations and organisations with social purposes so that they can organise activities in the Group's parks. This is detailed in the section on Parques Reunidos Spirit.

facilitate the aggregate data analysis and the analysis of general measures in the management of risk improvement. The United States and Australia will continue to use their independent platform and report via the aforementioned form.

When managing the supply chain, Parques Reunidos will have a SaaS solution in 2024 to assess and monitor its supply chain in terms of sustainability and compliance risks related, among others, to (i) environmental aspects: CO₂ footprint, energy management, pollution, use of hazardous substances, etc. (ii) social matters: child labour, forced labour, diversity, inclusion, human rights, etc. (iii) governance issues: code of conduct, bribery, corruption, data protection, cybersecurity, etc.

Complaints received and investigated at a global level and results of the investigations.

Of the 105 complaints received in 2023, 80 were accredited as ethical breaches, and 39 were considered serious ethical breaches. None of those serious ethical breaches are linked to corruption or bribery. Of the complaints found to be classified as serious, 31 were related to harassment (both sexual

(17) and workplace harassment (14)), and none were related to discrimination; the rest corresponded to inappropriate conduct or workplace violations (e.g., small theft, misuse of company goods, etc.).

The comparison with 2022 provides the following results:

Indicator	Unit	2022	2023
Complaints received	#	96	105
Regional Whistleblowing Channel (RWBC)	#	24	17
Other reporting methods	#	72	88
Complaints open in the previous year	#	4	0
Complaints open (under investigation) at the end of the year	#	4	3
Proven ethical breaches	#	61	80
Corruption and bribery	#	0	0
Other breaches ²⁾	#	61	80
Proven serious ethical breaches ¹⁾	#	41	39
Corruption and bribery	#	0	0
Other breaches ²⁾	#	41	39

- 1) A serious breach is considered to be a breach which has ended with the initiation of criminal proceedings and/or with the dismissal of the accused.
- 2) "Other breaches" include both the conduct that, due to its configuration and seriousness, if proven, could constitute punishable conduct other than corruption and bribery, as well as the conduct whose seriousness is not sufficient to constitute a criminal offence but an infringement under any other internal or external regulation. In other words, in addition to breaches of labour, administrative or sectorial regulations, we also include those that involve a breach of the Code of Conduct and related policies and standards, but which do not amount to a criminal offence or an infringement of any other applicable regulation.
- 3) Sometimes a single complaint may lead to the discovery of more than one conduct or more than one person involved so, for the purpose of calculating the number of conducts (breaches), the number may not coincide with the number of complaints. As an example, in 2023 a single complaint filed through the RWBC led, after the appropriate investigation, to the discovery of five ethical misconduct cases (attributable to five different individuals), two of which were serious.

In 2023, the corporate legal department provided training on the Group's criminal risks and policies to the park managers in Europe, the management committee members of each park, and the workers at the Spanish corporate offices. Specifically, training on criminal risks was provided to 293 employees, 123 of whom completed the training and passed the corresponding exam.

The materials are downloadable and the park managers have been asked to make them available to the other employees.

Since no corruption or bribery has been detected, no specific measures have been adopted beyond reinforcing training and awareness-raising in this regard.

Awards and Recognitions

Below is a non-exhaustive list of awards and recognitions as well as other relevant certifications related to social and environmental matters, obtained by the parks.

Center	Granting entity	Award / Recognition	Description
Parks in Spain (Spain)	ICTE (Institute for Spanish Tourism Quality)	S for Sustainable Tourism	Certification of alignment with the Sustainable Development Goals (SDGs) - 3, 4, 5, 6, 7, 8, 10, 12, 13, 14 y 1 in tourism organization.
Parks in Spain (Spain)	Plataforma Tercer Sector. Ministry Social Affairs	Solidarity Company	The Solidarity Company seal recognizes the social responsibility of companies that allocate 0.7% of their taxes to finance social Projects
Atlantis (Spain)	Madrid Autism Federation	Inclusive entity	Certification of park prepared to facilitate leisure for people with autism
Selwo Aventura and Selwo Marina (Spain)	Fundación Autismo Sur	Inclusive entity	Recognition of the efforts made to achieve the inclusion of people with autism
Belantis (Germany)	Visit Saxony	Family-friendly tourist destination	Recognition of compliance with the criteria established by Visit Saxony for family and inclusive tourist destinations
Movie Park (Germany)	Federal Ministry of Economics and Energy (BMW)	Tourism for all	With the "Tourism for All" label, people with disabilities have access to detailed and reliable information to help them organize their trips and make travel decisions.
Splash-Splash (USA)	Autism Society Nassau/Suffolk	Certified Autism Center (IBCCES)	Certification of park prepared to facilitate leisure for people with autism



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Annexes

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Annex I: List of Centers Included in the Scope of the Report

Spain	Rest of Europe	USA and Australia
Aquópolis Cartaya	Belantis Park	Adventureland
Aquópolis Costa Dorada	Blackpool Zoo	Boomers! Palm Spring
Aquópolis Cullera	Bobbejaanland	Boomers! Vista
Aquópolis Torrevieja	Bonbonland	Castle Park
Aquópolis Villanueva	Bo Sommarland	Dutch Wonderland (incl. Cartoon Network Hotel)
Faunia	Bournemouth Oceanarium	Idlewild
MEC Acuario Xanadú	Lakes Aquarium	Kennywood
Parque de Atracciones	Marineland	Lake Compounce
Parques Reunidos Servicios Centrales-Oficina Corporativa	MEC Nickelodeon Lakeside	Malibu Norcross
Selwo Aventura	Mirabilandia	Mountasia-Marietta
Selwo Marina	Movie Park	Noah's Ark
Teleférico Benalmádena	Slagharen	Raging Waters Los Angeles
Warner	Tropical Islands	Raging Waters San Jose
Zoo	Tusenfryd	Raging Waters Sydney
	Vogelpark Walsrode	Sand Castle
		Sealife Park Hawaii
		Splash Splash
		Story Land (incl. Living Shores)
		USA Corporate Office Pennsylvania
		Water Country
		Wet & Wild - Emerald Pointe

The list of companies can be found in the Consolidated Annual Accounts and Consolidated Management Report

Annex II: Sustainability Policy- Principles

Parques Reunidos Group engages in their business with the aim of creating sustainable value, taking into consideration the interests of its employees, guests, customers, suppliers, shareholders, investors, and in general all the entities or individuals that can reasonably be expected to be significantly affected by the Group or the Group's products and services, or whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives (the "Stakeholders").

In order to integrate the sustainability approach into the Group's business model, the Group recognises and adopts the following basic principles, applicable across all its lines of action:

Governance Principles

- Complying with the applicable law in the countries and territories in which it operates, voluntarily adopting as complementary any international commitments, rules and guidelines where there are no adequate or sufficient legal provisions.
- Creating a governance model and management structures that promote a culture of compliance.
- Setting sound ethical and appropriate environmental, social and governance principles through relevant sustainability-related policies, standards, procedures and guidelines.
- Having a defined and documented corporate governance structure with clear roles, responsibilities and appropriate internal control mechanisms, including but not limited to Criminal Risk Prevention Programmes, Health and Safety and Environmental Management System, model of Tax Risk Control and Management, System of Internal Control over Financial Reporting, System of Internal Control over Sustainability Reporting, and Risk Control and Management Policy.
- Adopting a due diligence approach regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the value chain operations carried out by entities with whom the company has an established business relationship.
- Maintaining a high level of business ethics in all types of transactions and interactions, including no acceptance, under any circumstances, of offering or receiving bribes to or from any person or entity in relation to their business and fair competition practices, having a zero tolerance against any type of unethical behaviour.
- Promoting anti-corruption in all its forms, including extortion and bribery, including the commitment to report any practice of corruption that is discovered within the Group in any of the territories where they operate.
- Ensuring the protection and respect for universally recognised fundamental human rights, within the scope of influence of the Group across the whole life cycle of its activities, guaranteeing it is not involved in their violation and, where appropriate, remedying any damage caused.
- Achieving high standards of animal welfare in support of our goals as modern conservation organization by providing environments that focus on the needs of the animals under our care, including those related to nutrition, physical environment, health, behavioural interactions and mental state.
- Creating a systematic approach to choose business partners who are able to support the Group's principles on sustainability and prioritising suppliers who have embedded sustainable and ethical practices within their organisation and who drive such practices within their own supply chain.
- Behaving in a tax transparent manner under strict compliance with the Group's tax obligations and conducting decision-making based on business criteria that take into account the tax aspects associated with them.
- Conducting financial and sustainability reporting which allows for accuracy and transparency.

- Conducting root causes analysis and investigations related to sustainability incidents and changing organizational policies, processes and practices accordingly and leveraging learnings to influence both internal and external stakeholders.

Environmental Principles

- Supporting value creation potential from developing the Group companies as environmentally resilient and regenerative.
- Supporting a precautionary approach to environmental challenges, including those related to climate change, deforestation, and conservation of biodiversity.
- Improve constantly Group's environmental practices, including but not limited to those related to waste reduction and waste management, energy and water usage control, use of renewable sources and promotion of circular economy.
- Limiting the emissions of substances and waste, including emissions of greenhouse gases and other pollutants (e.g solid waste, plastics, etc) with the aim to protect oceans, land, forest and biodiversity.
- Limiting consumption of environmentally scarce and non-renewable resources
- Promoting environmental and biodiversity protection and conservation of the natural heritage.
- Promoting knowledge of the different animal species and the different ecosystems and their conservation, as well as the conservation and protection of species that are threatened or in danger of extinction
- Promoting educational activities within the scope of the Group's business in order to contribute to the social and environmental awareness.

Social Principles

- Supporting ethical labour practices, upholding the freedom of association and the effective recognition of the right to collective bargaining, avoiding all forms of forced and child labour and eliminating any kind of discrimination in respect of employment and occupation.
- Guaranteeing the right to effective equal opportunities and treatment of all workers, which allows them to develop personally and professionally, without exception.
- Promoting diversity, equity and inclusion and having a zero tolerance against any type of discrimination.
- Ensuring the health and safety of the Group's workers, including own workforce and workers in the value chain, and guests.
- Complying with international conventions on human rights, including supporting the elimination of child or forced labour in their own operations and in the supply chain and ensuring that the Group is not complicit in human rights abuses, including but not limited to, those related to freedom of expression, right to participate in cultural life, access to water and sanitation, digital security and privacy, gender equality and women's rights, rights of indigenous people, and rights of refugees and migrants
- Respecting employees' and contractors' rights to decent working conditions, including but not limited to minimum wages, working hours, health and safety and right to collective bargaining.
- Addressing customers' interests, including customer health and safety, accessibility to our parks and services, data security and customer privacy, and responsible marketing practices
- Encouraging free market practices, rejecting any type of illegal or fraudulent practice, implementing effective preventive mechanisms, vigilance and sanctions against irregularities.

- Seeking positive involvement with stakeholders, e.g. employees, customers and suppliers, and the communities in which we operate in order to contribute to solving social and environmental challenges and build stakeholder trust.
- Promoting a philanthropic approach to enhance the protection of childhood and the protection of persons that may be affected by chronic illness and/or disabilities, promote integration of individuals and other vulnerable communities that may find themselves at risk of social exclusion, foster education and raise awareness about sustainable development and natural heritage conservation, and contribute to the preservation of threatened and endangered species and collaborate in scientific research to benefit biodiversity
- Promoting communication channels and dialogue and foster the Group's relations with its shareholders, investors, employees, suppliers, customers and, in general, all its stakeholders.

Annex III: Policies

Area	Policies/Commitments	Description
Sustainability	Sustainability Policy	<p>The Sustainability Policy reflects the strategy and general principles of the organization. Through it, Parques Reunidos expresses its commitment to actively manage its business in a way that balances its environmental, social, and economic objectives.</p> <p>It addresses the issues included in the Ten Principles of the United Nations Global Compact, which Parques Reunidos subscribes, and in Law 11/2018 on non-financial information, as well as other material matters identified by Parques Reunidos in its materiality assessment.</p> <p>The Policy acts as the basis for the development of other policies, standards and procedures related to sustainability by each area of the Group.</p> <p>The policy principles are structured in three blocks: environmental, social and governance principles.</p> <p>The sustainability policy developed during 2020 was approved by the Board of Directors in January 2021. In 2023, the Policy was reviewed and subsequently was approved by the Board of Directors in February 2024.</p>
Ethical principles	Code of Ethics and Conduct	<p>It includes the ethical and behavioral principles that must guide each and every one of the actions of all Parques Reunidos staff in Europe, including internal relationships, contacts and communications with customers, shareholders, suppliers, sponsors, associated companies and in general with any person or organization in the social environment of the countries where it operates or expects to do so.</p> <p>Parques Reunidos's Code of Conduct was elaborated in 2009 and reviewed in 2018. Since 2018 significant regulatory changes have occurred making necessary a complete review and restatement of the Code. The restated Code of Ethics and Conduct was approved by the Board of Directors in February 2014.</p>
Ethical principles	Anti-Corruption and Anti-Bribery Standard	<p>This standard was approved in 2021 within the framework of Parques Reunidos' Code of Conduct and Sustainability Policy, replaces the previous institutional relations policy. It establishes the rules that govern the Group's relations and thus of its managers and employees, with the different public institutions (national, regional and local), with the remaining institutions and with the Group's products and services suppliers, to specify and define Parques Reunidos' commitment to show zero tolerance to all forms of corruption.</p>
Ethical principles	Policy for donations to charitable organizations in the United States.	<p>This policy establishes the prohibition, generally, of making direct monetary donations to charities. Likewise, it establishes, in general, the prohibition of accepting cash donations in the parks for charitable purposes due to the risk of inaccurate accounting and theft. Any exception to the foregoing must be expressly authorized by the company's management personnel, to guarantee the integrity of the process. In any case, fundraising, if finally authorized, must be done through an on-line module established by the company that allows the action to be monitored.</p>

Area	Policies/Commitments	Description
Risk Control	Risk Management and Control Policy	This new policy approved in 2021 replaces the previous <i>Risk Management and Control Policy</i> . It defines the basic principles and the general framework of action for the management and control of all the risks to which the Group is exposed, including those related to the reporting of legal and financial compliance.
Criminal risk prevention	Compliance and Criminal Risk Prevention Model	<p>The Model includes elements of (i) prevention such as the criminal risk map; matrix of general and specific corporate controls in each jurisdiction in Europe (the so-called "mirror" matrices); Compliance and Criminal Risk Prevention Manual and Policy; (ii) Detection, essentially through the reporting channel; (iii) Permanent monitoring of the model through a system of specific controls; and (iv) response through the adoption of corresponding disciplinary measures.</p> <p>On July 26, 2023, the Board of Directors of the Company approved the general update of the Compliance and Criminal Risk Prevention Model, which included the update of the Compliance and Criminal Risk Prevention Policy and Manual, expanding its scope of application to all jurisdictions in which the Group operates (without prejudice to the necessary adaptations to local regulations), as well as to recent legislative changes derived from Organic Law 2/2023 regulating the protection of persons reporting regulatory violations and corruption, which transposes Directive 2019/1937 in Spain; Organic Law 10/2022, on the comprehensive guarantee of sexual freedom; and Organic Law 3/2023, of March 28, amending the Penal Code regarding animal abuse.</p>
Financial data reporting	Policy of the Internal Financial Reporting Control System	This Policy defines the principles and lines of action that establish the bases and responsibilities for maintaining an effective internal control system for reporting financial data.
Fiscal policy	Fiscal Policy	This Policy establishes a specific tax strategy for the Group and includes in its governance system the processes and principles that should guide this matter.
Health and Safety, and Environment	<p>Safety, Health and Environment Management System</p> <p>Safety, Health and Environment Management Standards and Procedures</p>	<p>The Safety, Health and Environment standards establish the framework to manage environmental risks and opportunities and those associated with safety and health, both for workers and customers, and prevent damage to the safety and health of workers, customers or any other person who may be affected by our activities, property damage and environmental damage.</p> <p>The following matters are included in specific standards and procedures: management of safety, health, and environment, internal HSE audit, notification and investigation of Incidents, risk assessment, emergency plans, prevention of risk of fire and explosion. evacuation of attractions, identification and evaluation of environmental aspects, waste management, prevention of drowning, prevention of risks associated with the handling of animals, management of work at height, confined spaces, handling of mobile equipment, electrical work, energy isolation and handling of chemicals.</p>

Area	Policies/Commitments	Description
Food Safety	Food Safety Policy	The purpose of this policy is to establish the guidelines to guarantee that all the food and beverages that we serve to guests and workers in all Parques Reunidos facilities are safe.
Harassment	Policy against workplace harassment	Through this policy approved in 2021, Parques Reunidos recognizes fully the obligation to employees, customers, suppliers, investors, shareholders and local communities, as well as society in general, to guarantee a zero tolerance for workplace harassment and its responsibility to promote a respectful workplace environment and ensure that everyone who directly and/or indirectly forms part of the Group assume this commitment, in line with principles of respect, collaboration, fellowship and zero tolerance to harassment.
Right to disconnect	Right to Disconnect Policy	With this policy approved in 2021, Parques Reunidos fully recognizes the right of its employees to disconnect from their work and not participate in electronic communications related to work, such as emails, phone calls or other messages, outside the normal workday, except in cases of emergency, a justified business reason or a voluntary agreement or decision to do so; and it assumes its responsibility to promote the welfare of its employees and allow them to achieve a healthy and sustainable balance between their job and personal life.
Diversity	Policy on diversity, inclusion and belonging	This policy was approved in 2021 and forms the basis of the Group's work on inclusiveness. Its aim is to ensure that diversity, inclusion and belonging are essential parts of the daily work and day-to-day management in the Group, recognizing the importance of reflecting the diversity of customers and markets in the workforce, given that the management of diversity makes the Group more creative, flexible, productive, competitive and a better place to work.
Privacy	Personal Data Protection Manual	It establishes for Spain and the European Union the key notions to know what personal data is and the general principles and guidelines to know how they should be treated in the exercise of our professional activities in order to comply with European regulations on data protection (Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and the free circulation of such data (GDPR) and with the other applicable European and national regulations. This Manual must be complied with by all employees who engage in their activities in the different Group companies in Spain. Group companies located in the rest of the European Union countries must also comply with the content of the Manual, as long as it does not contradict local data protection regulations in the country where the company is located, since, in this case, they must comply with said local regulation.

Area	Policies/Commitments	Description
	Incident Response Plan	Comprehensive incident response plan, including instructions for detection, response, communication, and recovery of information systems in the event of a security incident, as well as the necessary guidelines to activate privacy protocols required by applicable data protection regulations and the identification of the various roles and responsibilities involved in each case.
	Process for the approval of suppliers with access to personal data	It establishes the guidelines to be followed before and during the hiring of service providers who require access to personal data as part of the execution of their services, all in compliance with the obligations established by the applicable data protection regulations.
	Procedure for risk analysis and assessment of the impact relating to personal data protection.	It establishes for the companies in Spain the tools they need to define the risk of processing with the aim of identifying the security measures needed to mitigate/reduce the risks associated with data protection to which its processing activities are exposed, as well as providing the roadmap to follow in each case in accordance with the regulation for protecting personal data applicable and the criteria required by the AEPD.
	Information Security Regulatory Body	Global regulatory framework on information security consisting of procedures, policies, and instructions aimed at establishing security measures and controls to ensure the confidentiality, availability, and integrity of Parques Reunidos' information.
Social Impact Programmes	"Social Impact Initiatives", "Selection of Partners in Social Impact Initiatives" and "Volunteering Programme" Guidelines.	Establishes Parques Reunidos' commitment to carry out social impact initiatives within the Parques Reunidos Spirit, how to take advantage of strategic alliances to maximise the impact of these initiatives, how to detect potential partners and provide guidance to all parks on how to offer, encourage and manage the social participation of employees through volunteering activities.
Procurement	Procurement Policy	The new Procurement Policy, approved by the Board of Directors in December 2022, has been designed to optimize and standardize procurement processes and procedures and, to this end, establishes the requirements for identifying and selecting the appropriate suppliers to cover the needs of the business units and functional areas of all the companies that make up the Group. It applies to all Group employees who carry out procurement and contracting activities on behalf of Parques Reunidos or who interact, directly or indirectly, with suppliers; and is governed by the following principles: (i) Commit to sustainability, minimizing risks and addressing opportunities related to the Group's social, environmental and economic impacts through structured governance principles; (ii) Facilitate the integration of sustainability into the Group's business model and strategy; (iii) Operate in a manner that complies with fundamental responsibilities regarding human rights, labour, the environment, animal welfare and the fight against bribery and corruption; (iv) Promote an active ethical culture and a responsible business approach; and (v) Increase transparency in the aforementioned matters.

Area	Policies/Commitments	Description
	Supplier Code of Conduct	<p>The Supplier Code of Conduct, approved in 2022, is mandatory for suppliers and through it they commit to always act in an ethical manner, having established the appropriate mechanisms to detect and combat fraud, bribery and corruption in all its forms. It also obliges them to comply with all anti-bribery and anti-corruption laws and regulations applicable in the countries in which they operate and reinforces the obligations contained in the Anti-Corruption Standard with regard to payments, services, gifts, entertainment or other benefits to employees of Parques Reunidos. It also includes the obligation to proactively notify Parques Reunidos of any conflict to report if any Parques Reunidos employee may have any type of interest in the supplier's business or any type of economic link with the supplier.</p>
	Supplier ESG Questionnaire	<p>In order to be able to evaluate Parques Reunidos' suppliers beyond technical and economic criteria, a questionnaire was created in 2022 and sent to the supplier at the end of each tender. This questionnaire allows Parques Reunidos to obtain a quantitative view of the supplier's environmental, social and governance (ESG) performance through a self-assessment in order to continue moving towards a more sustainable and socially responsible supply chain throughout the Group.</p>
Fight against corruption	Whistleblowing Channel Regulatory Policy	<p>On June 19 2023, the Board of Directors approved the modification of the Whistleblowing Channel Regulatory Policy and newly approved the Internal Investigations Regulatory Policy, all in compliance with the regulations derived from the approval in Spain of Organic Law 2/2023 regulating the protection of persons reporting regulatory violations and fighting against corruption, which transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons reporting breaches of Union law (Whistleblowing Directive). These changes and innovations also aim to establish a common framework for the Group in this area, always respecting the particularities of each jurisdiction.</p> <p>The Whistleblowing Channel Regulatory Policy establishes the configuration of the whistleblowing channel, its guiding principles, the obligations and guarantees of its recipients, and covers the entire lifecycle of reports received in relation to the model for preventing criminal risks.</p>
	Internal Investigations Regulatory Policy	<p>The purpose of the Internal Investigations Regulatory Policy is to establish an objective, regulated, coherent, and stable mode of operation that facilitates the investigation of internal reports.</p>

Annex IV: Materiality assessment process and methodology

1 Identification of topics

For the purpose of 2023 materiality assessment, the topics (and their sub-topics and sub-sub-topics) included in the European Sustainability Reporting Standards (ESRS) have been reviewed and, based on the context in which Parques Reunidos operates and the results of previous materiality assessments, some of the topics has been aggregated, disaggregated, or renamed. In the same way, although Parques Reunidos recognizes that some topics are globally relevant, some of the topics included in the ESRS has been excluded from the list of topics to be prioritized as Parques Reunidos operates in a context where the impacts, risks and opportunities related to that topic are assessed as not material (e.g. own workforce child labour).

In subsequent years, and unless otherwise recommended due to regulatory (e.g. new topics included in ESRS standards) or business (e.g. divestment of any business segment) changes, the topics defined in 2023 will be used for subsequent materiality assessments.

2 Assessment and prioritization of topics

Parques Reunidos materiality assessment follows a “double materiality” approach, that is, to determine the list of material topics, the analysis considers:

- **financial materiality:** how sustainability (environmental, social, governance; ESG) matters influence the business (**outside-in** view), and
- **impact materiality:** which is the company's impact on people and planet (**inside-out** view)

The assessment has been conducted using the methodology described in the **draft Implementation Guidance for the Materiality Assessment** issued by EFRAG.

The assessment of how sustainability related matters influence Parques Reunidos' business (outside-in view) has been conducted using the responses of the Executive Committee to the Corporate Risk Map questionnaire issued by Internal Audit; the questionnaire is based on European Sustainability Reporting Standards and assess short, medium, and long-term time horizons.

The assessment of how Parques Reunidos' activities impact people and society (inside-out view) has been conducted using the methodology described in the draft Implementation Guidance for the Materiality Assessment issued by EFRAG. The impact is evaluated as current impact taking into consideration the existing controls. In subsequent years, the impact will be reevaluated taking into consideration additional implemented controls and the evaluation of the effectiveness of existing ones.

The criteria to identify the **material topics for Parques Reunidos** is to consider a topic as material if

- it has been identified in the top 50% topics by priority according the outside-in assessment
- it has been identified in the top 50% topics by priority according the inside-out assessment
- it is included in the SASB sector specific standard
- it has been identified as material by at least three of the stakeholder groups, or by employees and customers at the same time
- it has been identified as material by all (most) peers

If the topic does not meet any of the above criteria, then the topic is not classified as a material for Parques Reunidos. This does not mean that the topic is not important, as for some stakeholders there will be indicators that represent an essential requirement that must be disclosed in sustainability reports; in other cases, Parques Reunidos is obliged to disclose information about that topic due to regulatory requirements (Law 11/2018 on non-financial information disclosures). Parques Reunidos can also decide to work as part of its long-term sustainability strategy on certain topics that, although not currently material, may be expected to become material in the medium or long term.

This selection (list of material topics) means that **these are the essential aspects that should appear in the sustainability reports, as they are topics of general interest for all our stakeholders** that represent the company's impact on people and the environment and how sustainability matters influence the business.

3 Validation

The validation of the identified priorities has been conducted using an online **questionnaire that was distributed to employees, suppliers, experts, and other stakeholders**, including peers, animal related associations and sector associations to identify actual and potential impacts and assess their significance.

The validation of topics have been complemented with other information sources (e.g. **marketing surveys and customer claims and complaints**, requirements from **applicable laws and regulations**, practices within the sectors, expectations from specific stakeholders, ...) as well **SASB (Sustainability Accounting Standards Board) sector standards** and **external sources** (e.g. global ESG risk and trends studies) to assess and prioritize topics.

The information used for validating material topics was gathered as follows.

Stakeholder	Tool / Information source
Employees	Questionnaire sent via Parques Reunidos ESG Matters Newsletter and email. The topics were selected from the topics addressed by the European Sustainability Reporting Standards, and a questionnaire was prepared based on these standards. Questionnaire consisted of six sections: <ul style="list-style-type: none"> ○ Identification: This section allows to classify participants into their stakeholder groups and geographical area. ○ Relevant Topics (4 sections): These sections ask the participant to rate the level of importance that each topic currently has in Parques Reunidos, as well as the importance it will have in the future, being 1 (low importance) and 7 (critical topic). The sections are: <ul style="list-style-type: none"> ▪ Environment ▪ Social - Own Workforce ▪ Social – Value Chain, Communities and Customers ▪ Governance ○ Closure: This section asks participants to indicate any other subject that they would like to see in the report and that is not included in the questionnaire.
Suppliers	
Non-profits	
Academics	
Shareholders	<ul style="list-style-type: none"> - Questionnaire sent via email - Direct dialogue and information available from their sustainability policies and practices
Guests	<ul style="list-style-type: none"> - Marketing area surveys, claims and complaints, and customer reviews. - External sources: MetrixLab 2024 Report: Sustainability and Climate Change. Report about consumers perception (809 interviews- Spain only)
Tour Operators	<ul style="list-style-type: none"> - Review of focus areas according their internal polices (TUI requirements) - Topics identified by Global Sustainable Tourism Council- GSTC Industry Criteria
Animal and nature organisations	<ul style="list-style-type: none"> - Periodic meetings and interactions
Other stakeholders	For the remaining groups with which the organisation cannot maintain a constant dialogue, the following sources were taken into account as a reference for identifying and prioritising material topics:

	<ul style="list-style-type: none"> - The criteria established in the industry standards developed by the Sustainability Accounting Standards Board (SASB) for the Leisure sector, as well as those applicable to the sectors of Restaurants and Hotels (they apply to parks that have their own accommodation). In addition, the standard related to Toys (as applying to shops and merchandising) is using as partial reference. - The topics most frequently dealt with in the media and social media. Given that our guests are members of the general public, this information is considered representative of the topics that could be relevant for them. - The results of the materiality analyses published by our peers and other operators in the sector through their sustainability reports and annual reports, as well as the information about sustainability related areas of action published in their websites. - Global Environmental, social and governance risk studies
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This process allowed to reach out to each group and identify their opinions on the topics that, in the context of sustainability, must be reported by the company and those that are most relevant for them.

4 Approval

After review by Executive Committee and Audit and Control Committee, Parques Reunidos' highest governance body (Board of Directors) oversee the process and review and approve the material topics.

5 Summary of the Materiality Assessment process

<p>Identification</p>	<p>Review of the topics identified as material in the Parques Reunidos Materiality Assessment 2022 to determine if:</p> <ul style="list-style-type: none"> • the topics identified are still relevant, • its relevance for Parques Reunidos or its stakeholders has been modified, or • there are new topics that must be incorporated or removed from the inventory of material topics, taking as a starting point the topics addressed in the ESRS issued by EFRAG.
<p>Assessment and Prioritization</p>	<p>Assessment and Prioritisation of the topics considering</p> <ul style="list-style-type: none"> • how sustainability matters influence the business (outside-in view). • the company's impact on people and the environment (inside-out view) <p>The assessment use as input:</p> <ul style="list-style-type: none"> - the results of the risk identification according to the Corporate Risk Map reviewed in 2023, - the analysis of the company's sustainability performance (incident rates, CO₂ emissions, water usage, supply chain evaluation, ...) to identify impacts, risks and opportunities.

 <p style="text-align: center;">Validation</p>	<p>Review and validation of the list of material topics through consultation with the relevant stakeholders, and review of internal and external sources.</p> <p>Internal sources:</p> <ul style="list-style-type: none"> - identification of the opinion of key stakeholders about the topics identified via online questionnaires, - marketing area surveys, claims and complaints, and customer reviews <p>External sources:</p> <ul style="list-style-type: none"> - review of material topics for the sector identified by the Sustainability Accounting Standards Board (SASB), - review of material topics identified by competitors and other operators in the sector, - review of material topics (non-sector specific) identified through global ESG risks and trends studies, - analysis of guidelines and good practices published by the International Association of Amusement Parks and Attractions (IAAPA).
 <p style="text-align: center;">Approval</p>	<p>After review by Executive Committee and Audit and Control Committee, Parques Reunidos' highest governance body (Board of Directors) oversee the process and review and approve the material topics.</p>

Annex V: Data consolidation methodology

Contents

In preparing the contents for the report, Parques Reunidos has taken into account the issues considered as material according to the materiality analysis carried out; Likewise, other indicators and information have been taken into account that, although not material according to the analysis, are relevant for a better understanding of the context in which the company operates.

The information and data, for the purposes of collection and consolidation, are grouped into 8 general topics:

- Health and Safety of both workers and customers
- Environment
- Projects associated with the 'Parques Reunidos Spirit'
- Data related to personnel and labour issues
- Other social aspects not included in previous sections
- Data privacy
- Anti-corruption
- Business performance and economic information

Divested business

For businesses divested during the reporting period and that, therefore, cease to be part of the Group as of the date of divestment, quantitative data related to the aspects of this document are included up to the moment of divestment, that is, until the moment when the operations are no longer under the control of Parques Reunidos.

In the event that due to the characteristics of the divestment it is not possible to have all the relevant data, this circumstance is recorded in the report.

Closures

For businesses closed permanently or temporarily to the public during the reporting period but which continue being part of the Group, the quantitative data relating to the aspects covered by this document

For each general topic, a 'Group data owner/information owner' has been defined who is responsible for preparing the relevant information to be included in the Sustainability Report, acting as a point of contact with the parks and controlling the quality of the data and information. received, without prejudice to subsequent controls carried out on the final consolidated report by the Group HSE and Sustainability department.

In the sections that refer to aggregations by region, the following regions are used:

- Spain
- Rest of Europe
- USA and Australia

Particular situations:

For data relating to Health and Safety, the Madrid Central Offices data are not computed in Spain, being assigned directly in the calculations of the Group as a whole.

For data relating to Environment, the Madrid Central Offices are included in Spain.

During 2023, Raging Waters San Jose (USA) was divested; for this park, the data up to the moment of divestment is included.

Aqualud, closed to the public since 2020, was divested in 2023. This park had no activity during the reporting period so it is excluded from the report.

Nickelodeon Murcia was divested in December 2022, therefore it is excluded from the report.

are included up to the time of closure of the work center.

In the event that due to the characteristics of the closure it is not possible to have all the relevant data, this circumstance is recorded in the report.

During 2023, there have been no new closures in addition to the divestments mentioned in the previous section.

Acquisitions

When a new park is acquired by Parques Reunidos, their procedures and definitions of non-financial data may not be in line with our standards. Consequently, we give the new park time to meet our reporting standards and reports. In general, a period of 6 months is considered necessary to comply with the reporting standards.

In the event that due to the characteristics of the acquisition it is not possible to have all the relevant data, this circumstance is stated in the report.

No parks have been acquired during 2023.

SBTi Perimeter

SBTi perimeter is defined as the perimeter including parks that were part of the portfolio at the moment of the SBTi initial target submission (November 2022) or the latest SBTi update (if any), as SBTi requires to compare the yearly emissions against a baseline year and comparable perimeter.

The following rules are applied for updating this perimeter:

- Divestments: parks that are not part of the portfolio anymore are excluded from the input data for calculating the GHG emissions of the SBTi perimeter if their contribution to the group footprint exceeds the materiality threshold (>5% of the total group emissions).

- Acquisitions: parks that are new in the portfolio are included in the input data for calculating the GHG emissions of the SBTi perimeter in case their contribution to the group footprint exceeds the materiality threshold (>5% of total group emissions).

The SBTi perimeter is currently composed of all parks included under the scope of this report (Annex I) except Adventureland (USA, acquired in December 2021) and Miami Seaquarium (USA, divested in 2022).

Annex VI: Environmental, Social and Governance Performance – Key Indicators

Indicator	Unit	2019	2022		2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030
ENVIRONMENTAL PERFORMANCE										
Greenhouse Gas Emissions (GHG) - Consolidated Perimeter										
Scope 1 - Direct Emissions	t CO ₂ eq	1,225	11,560	10,522	853	6,813	2,856			
Scope 2 - Indirect Emissions MB (market-based)	t CO ₂ eq	50,735	0	0	0	0	0	0	0	0
Scope 2 - Indirect Emissions LB (location-based)	t CO ₂ eq	50,629	46,538	39,956	5,288	12,800	21,868			
Scope 3 - Other Indirect Emissions	t CO ₂ eq	272,502	292,556	280,993	-	-	-			
Out of Scope - Direct Biomass CO ₂ Emissions	t CO ₂ eq	227	232	392	249	143	0			
Scope 3: 1- Purchased goods and services	t CO ₂ eq	122,733	139,501	120,525	-	-	-			
Scope 3: 2- Capital goods	t CO ₂ eq	112,692	120,930	131,327	-	-	-			
Scope 3: 3- Fuel and energy related activities	t CO ₂ eq	11,074	2,133	1,916	-	-	-			
Scope 3: 4- Upstream transport	t CO ₂ eq	1,580	680	1,521	-	-	-			
Scope 3: 5- Waste generated in operations	t CO ₂ eq	3,996	5,618	3,464	-	-	-			
Scope 3: 6- Business travel	t CO ₂ eq	3,195	3,706	3,859	-	-	-			
Scope 3: 7- Employee commuting	t CO ₂ eq	17,233	19,987	18,382	-	-	-			
Total GHG emissions intensity by visitors	t CO ₂ /10 ³ visitors	15.7	15.9	15.1	-	-	-			
Scope 1 - Direct Emissions	t CO ₂ /10 ³ visitors	0.5	0.6	0.5	0.15	0.81	0.56			
Scope 2 - Indirect Emissions MB	t CO ₂ /10 ³ visitors	2.4	0	0	0	0	0	0	0	0
Scope 2 - Indirect Emissions LB	t CO ₂ /10 ³ visitors	2.4	2.4	2.1	0.91	1.52	4.29			
Scope 3 - Other Indirect Emissions	t CO ₂ /10 ³ visitors	12.8	15.3	14.5	-	-	-			

Indicator	Unit	2019	2022					2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030			
Total GHG emissions intensity by revenue	t CO ₂ /Million €	481	371	351	-	-	-						
Scope 1 - Direct Emissions	t CO ₂ / Million €	16	14	13	5	19	10						
Scope 2 - Indirect Emissions MB	t CO ₂ / Million €	73	0	0	0	0	0						
Scope 2 - Indirect Emissions LB	t CO ₂ / Million €	73	57	48	29	36	75						
Scope 3 - Other Indirect Emissions	t CO ₂ / Million €	392	357	339	-	-	-						
Greenhouse Gas Emissions (GHG) - Perimeter SBTi													
Scope 1 - Direct Emissions	t CO ₂ eq	11.189	10,335	9,536	853	6,813	1,870					7,219*	
Scope 2 - Indirect Emissions MB	t CO ₂ eq	48.244	0	0	0	0	0						
Scope 2 - Indirect Emissions LB	t CO ₂ eq	47.954	42,054	36,408	5,288	12,800	18,320						
Scope 3 - Other Indirect Emissions	t CO ₂ eq	264.460	267,252	269.820	-	-	-					191,733*	
Out of Scope - Direct Biomass CO ₂ Emissions	t CO ₂ eq	227	232	392	249	143	0						
Scope 3: 1- Purchased goods and services	t CO ₂ eq	118,129	139,501	120,525	-	-	-						
Scope 3: 2- Capital goods	t CO ₂ eq	110,717	120,930	131,327	-	-	-						
Scope 3: 3- Fuel and energy related activities	t CO ₂ eq	10,494	2,133	1,916	-	-	-						
Scope 3: 4- Upstream transport	t CO ₂ eq	1.570	680	1,521	-	-	-						
Scope 3: 5- Waste generated in operations	t CO ₂ eq	3,741	5,618	3,464	-	-	-						
Scope 3: 6- Business travel	t CO ₂ eq	3,061	3,706	3,859	-	-	-						
Scope 3: 7- Employee commuting	t CO ₂ eq	16,748	19,987	18,382	-	-	-						
* SBTi approved targets: Scope 1 and 2 + Direct Biomass emissions absolute reduction target of 87.9% from a 2019 base year. Scope 3 absolute reduction target of 27.5% from a 2019 base year.													
Energy													
Total energy consumption	MWh	208,988	216,345	201,893	39,130	96,775	65,989						
Electricity	MWh	149,359	155,044	146,087	34,322	60,156	51,609						
Natural gas	MWh	53,134	52,499	46,594	2,390	33,363	10,841						
Other fuels	MWh	6,498	8,802	9,212	2,417	3,256	3,539						
Energies from renewable sources	MWh	35,012	155,709	147,206	35,033	60,564	51,609						

Indicator	Unit	2019	2022		2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030
Electricity	MWh	34,361	155,044	146,087	34,322	60,156	51,609			
Natural gas	MWh	-	-	-	-	-	-			
Other fuels	MWh	651	665	1,119	711	408	0			
Energy from renewable sources	%	17	72	73	90	63	78			
Electricity from renewable sources	%	23	100	100	100	100	100	100	100	100
Energy intensity by visitors	MWh /10 ³ visitors	9.8	11.3	10.4	6.7	11.5	13.0			
Energy intensity by opening day	MWh /opening day	17.6	19.9	19.3	14.1	26.6	16.3			
Energy intensity by revenue	MWh/Million €	300	264	243	211	273	227			
Water										
Total water consumption	1000 m ³	4,548	4,287	4,201	1,425	1,273	1,502			
Consumption in high or very high water risk areas	1000 m ³	1,565	1,686	1,873	1,341	361	171			
Consumption in other areas	1000 m ³	2,984	2,600	2,328	84	548	1,806			
Water consumption by origin										
Third party water	1000 m ³	4,005	3,490	3,388	1,315	717	1,355			
Drinking water	1000 m ³	3,893	3,020	2,888	825	707	1,355			
Recycled water	1000 m ³	523	471	501	491	10	0			
Underground water	1000 m ³	112	689	678	110	421	147			
Surface water	1000 m ³	20	105	133	0	133	0			
Sea water	1000 m ³	0	2	1	0	1	0			
Use of recycled water in high or very high water risk areas	% vs total consumption	31.3	25.8	25.6	35.7	0	0			
Non-freshwater (recycled water from third parties and groundwater) in areas of high or very high water risk	% vs total consumption	38.5	44.5	42.2	56.0	43.9	0		50	>50
Use of recycled water in high or very high water stress areas	% vs total consumption	16.4	16.2	17.5	34.4	1.3	0			

Indicator	Unit	2019	2022		2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030
Non-freshwater (recycled water from third parties and groundwater) in areas of high or very high water stress	% vs total consumption	19.9	33.9	35,6	42,1	43,9	11,7			
Intensity of water consumption										
Total water consumption by visitors	1000 m ³ /10 ³ visitors	0.21	0.22	0.22	0.25	0.15	0.3			
Total water consumption by opening day	1000 m ³ /opening day	0.38	0.39	0.4	0.51	0.35	0.37			
Total water consumption by revenue	1000 m ³ / Million €	6.53	5.22	5.06	7.69	3.59	5.18			
Waste										
Waste generated										
Non-hazardous waste	t	14,761	20,880	15,611	3,423	6,313	5,876			
Hazardous waste	t	247	214	201	36.2	128.7	35.9			
Waste Managed - Non-hazardous										
Waste diverted from disposal	t	8,232	9,197	7,593	3,145	3,340	1,108			
Preparation for reuse	t		3,573	315	0	201	114			
Recycling	t		3,637	5,481	1,462	3,025	994			
Other recovery operations	t		1,987	1,797	1,683	114	0			
Waste directed to disposal	t	5,958	11,607	8,018	277	2,974	4,767			
Incineration with energy recovery	t		2,253	3,232	0	2,477	756			
Incineration without energy recovery	t		234	216	5	211	0			
Landfilling	t		6,981	4,275	272	159	3,844			
Other disposal operations	t		2,139	295	0	127	167			
Waste Managed - Hazardous										
Waste diverted from disposal	t	143	148	127	20	81	25			
Preparation for reuse	t		4	17	0	15	2			
Recycling	t		91	85	10	54	20			
Other recovery operations	t		53	25	10	12	3			

Indicator	Unit	2019	2022					2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030			
Waste directed to disposal	t	25	67	73	16	47	10						
Incineration with energy recovery	t		24	22	0	22	0						
Incineration without energy recovery	t		6	35	16	18	1						
Landfilling	t		8	2	0	0	2						
Other disposal operations	t		29	14	0	7	7						
Waste Managed - Total													
Waste sent directly to landfill	% vs total		33	27	8	2	65		10	< 10			
Waste generation intensity													
Non-hazardous waste by visitors	kg/10 ³ visitors	696	1,091	807	590	748	1,154						
Non-hazardous waste by opening day	kg/opening day	1,246	1,919	1,491	1,233	1,737	1,448						
Non-hazardous waste by revenue	t/million €	21	25	19	18	18	20						
Hazardous waste by visitors	kg/10 ³ visitors	12	11	10	6	15	7						
Hazardous waste by opening day	kg/opening day	21	20	19	13	35	9						
Hazardous waste by revenue	t/million €	0.35	0.26	0.24	0.20	0.36	0.12						

SOCIAL PERFORMANCE

Our Team

Average Staff	# employees	10,137	8,541	10,813	1,922	3,647	5,243			
Distribution by Type of Contract										
Permanent	%	38.8	29.9	27.3						
Temporal	%	61.2	70.2	66.0						
Distribution by Gender										
In Total Staff	% women	52.9	52.4	50.8				50	50	50
In Management ²⁾	% women	30.9	34.1	35.2				40	> 40	

Indicator	Unit	2019	2022		2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030
Other diversity indicators	% employees with disability > 33%	55 ³⁾	71	92						
Health and Safety - Employees										
Serious Injury Rate ⁴⁾	# injuries / 10 ⁶ hours worked	0	0	0	0	0	0	0	0	0
Recordable Injury Rate	# injuries / 10 ⁶ hours worked	22.0	9.7	10.3	10.6	7.0	13.9			
Frequency rate of Incidents with sick leave > 7 days	# accidents sick leave > 7 days / 10 ⁶ hours worked	8.5	8.6	9.9	24.2	9.2	3.8			
Severity rate of Incidents with sick leave > 7 days	# days lost due to accidents with sick leave > 7 days / 10 ⁶ hr worked	392	322	393	927	261	263			
Frequency rate of Incidents with sick leave > 1 days	# accidents sick leave > 1 days / 10 ⁶ hours worked		15.7	16.1	34.3	17.2	6.7			
Severity rate of Incidents with sick leave > 1 days	# days lost due to accidents with sick leave > 1 days / 10 ⁶ hr worked		350	420	976	295	273			
Occupational illness	# illnesses	0	0	0	0	0	0			
Health and Safety - Contractors										
Number of serious injuries	# serious injuries			1						
Number of recordable injuries	# recordable injuries			7						
Training										
Training hours per employee	# h/employee	3.7	5.4	17.2						
Our Customers										
Health and Safety										

Indicator	Unit	2019	2022		2023			Targets		
		Group	Group	Group	Spain	Rest of Europe	USA and Australia	2021	2025	2030
Incidents related to the activity of the park and its attractions ⁵⁾	# incidents/10 ⁶ visitors	0.19	0	0.10	0.34	0	0	0	0	0
Customer Satisfaction										
Complaints and claims	# / 10 ³ visitors		0.48	1.26						
Our Community										
Economic valuation	% vs sales	0.5	1.0	1.9				> 1	> 1	> 1
Parques Reunidos Spirit- Social Impact Initiatives	% vs sales		0.32	0.32						
Discounts and free tickets for guests with disability and their companions	% vs sales		0.69	1.58						
GOVERNANCE PERFORMANCE										
Ethics and Data Privacy										
Breaches of Code of Conduct										
Serious breaches ⁷⁾	#		41	39				0	0	0
Serious breaches per 1000 employees ⁸⁾	Breaches/ 1,000 employees		3.5	3.6						
Privacy and Data Protection										
Claims received	#	0	0	0				0	0	0

Note: Sum of regional figures may not equal Group figures due to rounding

- 1) It Includes Parques Reunidos Servicios Centrales Corporate Office
- 2) In years prior to 2022, it has been calculated with the year-end workforce and without including Executive Committee. From 2022 onwards, it is calculated with the average workforce data including Executive Committee, Directors and Heads of.
- 3) It doesn't include Germany
- 4) Work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months (GRI definition)
- 5) Incident resulting in death, injury such that the person does not fully recover to pre-accident state of health within 6 months, or immediate admission to hospital and hospitalization for more than 24 hours for reasons other than medical observation (IAAPA definition).
- 6) The Biodiversity and Research projects financed by the Parques Reunidos Foundation are Included in Spain.
- 7) Serious breaches are those that end with criminal proceedings and/or employee's dismissal.
- 8) Average workforce is considered.

Annex VII: Employee Indicators

Average staff

When the data included in the indicator table is not published in the sustainability report for the corresponding year, the field appears empty (not available - NA). The structure of this report will be maintained in subsequent years in order to compare average workforce data and year-end data.

Note: The sum of partial figures may not add up to the corresponding overall figure due to rounding.

Geographical breakdown

Indicator	Unit	Average staff 2019		Average staff 2022		Average staff 2023	
		# employees	%	# employees	%	# employees	%
Country							
Corporate	# empl. / %	113	1.1	274	2.3	306	2.8
Spain	# empl. / %	113	1.1	205	1.7	236	2.2
*USA	# empl. / %	-	-	69	0.6	69	0.6
Spain	# empl. / %	1,668	16.5	1,777	15.1	1,686	15.6
Spain	# empl. / %	1,668	16.5	1,777	15.1	1,686	15.6
USA and Australia	# empl. / %	4,610	45.4	5,942	50.5	5,174	47.9
USA	# empl. / %	4,286	42.3	5,619	47.8	4,860	45.0
Australia	# empl. / %	324	3.2	323	2.8	314	2.9
Rest of Europe	# empl. / %	3,746	37.0	3,763	32.0	3,647	33.7
Germany	# empl. / %	1,522	15.0	1,435	12.2	1,373	12.7
Norway	# empl. / %	554	5.5	636	5.4	591	5.5
Netherlands	# empl. / %	435	4.3	322	2.7	310	2.9
Italy	# empl. / %	435	4.3	470	4.0	387	3.6
France	# empl. / %	287	2.8	306	2.6	314	2.9
UK	# empl. / %	232	2.3	297	2.5	298	2.8
Denmark	# empl. / %	177	1.7	186	1.6	263	2.4
Belgium	# empl. / %	104	1.0	112	1.0	111	1.0
Total	# empl. / %	10,137	100	11,757	100	10,813	100.0

* Corporate USA was included under USA and Australia in reports prior to 2022.

Breakdown by gender and age

Given the temporary nature of our activity, 60.9% of our workers are under 30 years of age and only 15.6%

are over 50 years of age. A total of 50.7% of our employees are women.

Indicator	Unit	Average staff 2019		Average staff 2022		Average staff 2023	
		# employees	%	# employees	%	# employees	%
Gender							
Women	# empl. / %	5,363	52.9	6,158	52.4	5,488	50.8
Men	# empl. / %	4,774	47.1	5,588	47.5	5,233	48.4
Not declared	# empl. / %	0	0	0	0.0	77	0.7
Other	# empl. / %	0	0	10	0.1	15	0.1
Total	# empl. / %	10,137	100.0	11,757	100.0	10,813	100.0
Age *							
<30	# empl. / %	5,236	51.7	6,409	54.5	6,589	60.9
30-50	# empl. / %	2,984	29.4	3,096	26.3	2,533	23.4
>50	# empl. / %	1,916	18.9	2,251	19.1	1,690	15.6
Total	# empl. / %	10,137	100.0	11,757	100.0	10,813	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by gender and professional category

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Employees												
Average staff	# empl.	5,363	4,774	10,137	6,158	5,588	10	11,757	5,488	5,233	92	10,813
Average staff	%	52.9	47.1	100.0	52.4	47.5	0.1	100.0	50.8	48.4	0.9	100.0
Professional category												
Executive Committee	# empl.	NA	NA	NA	3	9	0	12	3	8	0	11
Senior Managers	# empl.	NA	NA	NA	23	86	0	109	17	79	0	96
Heads of Department	# empl.	NA	NA	NA	100	149	0	249	111	154	0	266
Managers	# empl.	NA	NA	NA	225	304	0	529	487	530	1	1,017
Other technical personnel	# empl.	NA	NA	NA	86	76	0	161	57	123	1	181
Administrative staff	# empl.	NA	NA	NA	312	151	0	463	54	28	0	83

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
Maintenance staff	# empl.	NA	NA	NA	58	583	1	642	13	208	0	221
Operations personnel	# empl.	NA	NA	NA	4,872	3,730	8	8,611	4,437	3,758	88	8,283
Lifeguards	# empl.	NA	NA	NA	480	500	1	981	308	345	2	654
Total	# empl.	5,363	4,774	10,137	6,158	5,588	10	11,757	5,488	5,233	92	10,813

Breakdown by country and gender

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Country	Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared
USA	# empl.	NA	NA	NA	2,840	2,838	10	5,688	2,411	2,475	44	4,930
Spain	# empl.	NA	NA	NA	1,121	861	0	1,982	1,037	884	0	1,921
Germany	# empl.	NA	NA	NA	672	763	0	1,435	596	777	0	1,373
Australia	# empl.	NA	NA	NA	191	132	0	323	174	139	1	314
Netherlands	# empl.	NA	NA	NA	178	144	0	322	164	145	0	310
UK	# empl.	NA	NA	NA	178	119	0	297	169	129	0	298
France	# empl.	NA	NA	NA	166	140	0	306	172	142	0	314
Italy	# empl.	NA	NA	NA	272	198	0	470	225	164	0	389
Belgium	# empl.	NA	NA	NA	41	71	0	112	45	67	0	111
Norway	# empl.	NA	NA	NA	386	250	0	636	335	209	47	591
Denmark	# empl.	NA	NA	NA	113	73	0	186	162	101	0	263
Total	# empl.	5,363	4,774	10,137	6,158	5,588	10	11,757	5,488	5,233	92	10,813

Breakdown by age and gender

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Age *	Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared
<30	# empl.	NA	NA	NA	3,483	2,919	7	6,409	3,434	3,068	87	6,589
30-50	# empl.	NA	NA	NA	1,593	1,500	3	3,096	1,247	1,283	3	2,533
>50	# empl.	NA	NA	NA	1,082	1,169	1	2,251	806	882	2	1,690
Total	# empl.	5,363	4,774	10,137	6,158	5,588	10	11,757	5,488	5,233	92	10,813

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by type of contract, seniority and workday

Due to the seasonality of the business and the increase in visitors during the peak season, most of the workforce has a temporary contract, representing 66.0% of the contracts during the reporting period. The increase in the percentage of temporary contracts compared to 2022 (64.9%) was minimal.

Given that temporary nature, and the fact that only 27.3% of our employees have a permanent contract with Parques Reunidos, the percentage of employees with more than 10 years of seniority in the parks is 12.8%.

Indicator	Unit	Average staff 2019		Average staff 2022		Average staff 2023	
		# employees	%	# employees	%	# employees	%
Type of contract		# employees	%	# employees	%	# employees	%
Permanent ¹	# empl. / %	3,937	38.8	3,509	29.9	2,950	27.3
Permanent seasonal ²	# empl. / %	6,199	61.2	619	5.3	725	6.7
Temporary ³	# empl. / %			7,629	64.9	7,138	66.0
Total	# empl. / %	10,137	100.0	11,757	100.0	10,813	100.0
Seniority		# employees	%	# employees	%	# employees	%
<5 years	# empl. / %	7,545	74.4	9,108	77.5	8,666	80.2
5-10 years	# empl. / %	921	9.1	1,023	8.7	766	7.1
>10 years	# empl. / %	1,671	16.5	1,625	13.8	1,380	12.8
Total	# empl. / %	10,137	100.0	11,757	100.0	10,813	100.0
Type of work day		# employees	%	# employees	%	# employees	%
Full-time	# empl. / %	3,306	32.6	3,278	27.9	3,263	30.2
Part-time	# empl. / %	6,830	67.4	8,479	72.1	7,550	69.8
Total	# empl. / %	10,137	100.0	11,757	100.0	10,813	100.0

- 1) Permanent: contract with a permanent relationship between the company and the worker, which will only be terminated when one of the parties decides to terminate this. Depending on the percentage of the working day, this may be full-time or part-time.
- 2) Permanent seasonal: permanent contract for seasonal work or work linked to seasonal production activities, or for work that, though not seasonal, is intermittent and has specified, determinate or indeterminate periods. Depending on the percentage of the working day, this may be full-time or part-time.
- 3) Temporary: contract with a previously determined duration as a result of production or temporary circumstances or to replace a worker. Depending on the percentage of the working day, this may be full-time or part-time.

Breakdown by type of contract and gender

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Permanent	%	45.8	54.2	38.8	45.0	55.0	0.0	29.8	23.0	32.3	0.0	27.3
Permanent seasonal	%	57.4	42.6	61.2	66.4	33.6	0.0	5.3	8.3	5.1	0.0	6.7
Temporary	%				54.6	45.2	0.1	64.9	68.7	62.6	100.0	66.0
Total	%	52.9	47.1	100	52.4	47.5	0.1	100.0	50.8	48.4	0.9	100.0

Breakdown by region and type of contract

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Permanent	Temporary	Total	Permanent seasonal	Permanent	Temporary	Total	Permanent seasonal	Permanent	Temporary	Total
Corporate	%	NA	NA	NA	0.0	99.1	0.9	2.3	0.0	10.1	0.1	2.8
Spain	%	NA	NA	NA	34.8	44.0	21.3	15.1	100.0	28.9	1.5	15.6
USA and Australia	%	NA	NA	NA	0.0	20.1	79.9	50.5	0.0	18.7	64.8	47.9
Rest of Europe	%	NA	NA	NA	0.0	33.6	66.4	32.0	0.0	42.4	33.6	33.7
Total	%	38.8	61.2	100.0	5.3	29.9	64.9	100.0	6.7	27.3	66.0	100.0

Breakdown by type of contract and age

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023*			
		<25	25-45	>45	<25	25-45	>45	Total	<30	30-50	>50	Total
Permanent	%	19.0	47.0	33.9	17.5	45.8	36.7	29.8	8.5	60.5	50.6	27.3
Permanent seasonal	%	72.4	18.3	9.3	28.0	45.6	26.5	5.3	6.2	8.2	6.4	6.7
Temporary	%				73.7	15.8	10.5	64.9	85.3	31.3	43.0	66.0
Total	%	51.7	29.4	18.9	54.5	26.3	19.1	100.0	60.9	23.4	15.6	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by professional category and type of contract

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Permanent	Temporary	Total	Permanent seasonal	Permanent	Temporary	Total	Permanent seasonal	Permanent	Temporary	Total
Executive Committee	# empl.	98	0	98	0	12	0	12	0	11	0	11
Senior Managers	# empl.				0	109	0	109	0	96	0	96
Heads of Department	# empl.	198	0	198	0	248	1	249	0	264	1	266
Managers	# empl.	444	50	494	1	425	103	529	5	542	470	1,017
Other technical personnel	# empl.	132	22	154	2	149	11	161	0	27	154	181
Administrative staff	# empl.	321	150	471	6	311	146	463	4	69	11	83
Maintenance staff	# empl.	542	125	667	5	451	186	642	4	147	71	221
Operations personnel	# empl.	2,127	5,222	7,349	603	1,723	6,285	8,611	659	1,793	5,831	8,283
Lifeguards	# empl.	75	630	705	2	82	897	981	53	1	600	654
Total	# empl.	3,937	6,199	10,137	619	3,510	7,629	11,757	725	2,950	7,138	10,813

Breakdown by type of workday and gender

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Full-time	%	26.5	39.5	32.6	42.7	57.3	0.0	27.9	24.6	36.6	0.2	30.2
Part-time	%	73.5	60.5	67.4	56.1	43.8	0.1	72.1	75.4	63.4	99.8	69.8
Total	%	52.9	47.1	100	52.4	47.5	0.1	100.0	50.8	48.4	0.9	100.0

Breakdown by type of workday and age

Indicator	Unit	Average staff 2019			Average staff 2022				Average staff 2023			
		<25	25-45	>45	<25	25-45	>45	Total	<30	30-50	>50	Total
Full-time	%	9	55.8	60.9	16.4	47.5	36.1	27.9	14.8	58.0	48.3	30.2
Part-time	%	91	44.2	39.1	69.2	18.2	12.6	72.1	85.2	42.0	51.7	69.8
Total	%	51.7	29.4	18.9	54.5	26.3	19.1	100.0	60.9	23.4	15.6	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by region and type of workday

Indicator	Unit	Average staff 2019			Average staff 2022			Average staff 2023		
		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Corporate	%	NA	NA	NA	97.7	2.3	2.3	9.1	0.1	2.8
Spain	%	NA	NA	NA	44.0	56.0	15.1	23.2	12.3	15.6
USA and Australia	%	NA	NA	NA	10.0	90.0	50.5	17.2	61.1	47.9
Rest of Europe	%	NA	NA	NA	43.4	56.6	32.0	50.4	26.5	33.7
Total	%	NA	NA	NA	27.9	72.1	100.0	30.2	69.8	100.0

Breakdown by professional category and type of workday

Indicator	Unit	Average staff 2019			Average staff 2022			Average staff 2023		
		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Executive Committee	# empl.	96	2	98	12	0	12	11	0	11
Senior Managers	# empl.				108	1	109	96	0	96
Heads of Department	# empl.	191	7	198	244	5	249	256	10	266
Managers	# empl.	391	103	494	392	137	529	532	485	1,017
Other technical personnel	# empl.	123	32	154	133	29	161	37	144	181
Administrative staff	# empl.	295	176	471	250	213	463	64	19	83
Maintenance staff	# empl.	474	192	667	439	203	642	158	63	221
Operations personnel	# empl.	1,650	5,700	7,349	1,612	6,999	8,611	2,066	6,217	8,283
Lifeguards	# empl.	87	619	705	88	893	981	43	612	654
Total	# empl.	3,307	6,831	10,137	3,278	8,479	11,757	3,263	7,550	10,813

Employees at 31-12-2022

When the data included in the indicator table is not published in the sustainability report for the corresponding year, the field appears empty (not available - NA). The structure of this report will be maintained in subsequent years in order to compare average workforce data and year-end data.

Note: The sum of partial figures may not add up to the corresponding overall figure due to rounding.

Geographical breakdown

Indicator	Unit	Employees at 31.12.19		Employees at 31.12.22		Employees at 31.12.23	
		# employees	%	# employees	%	# employees	%
Geographical breakdown							
Corporate	# empl. / %	NA	NA	290	4.6	284	4.3
Spain	# empl. / %	NA	NA	218	3.4	224	3.4
*USA	# empl. / %	NA	NA	72	1.1	60	0.9
Spain	# empl. / %	NA	NA	1,462	23.0	1,388	21.1
Spain	# empl. / %	NA	NA	1,462	23.0	1,388	21.1
USA and Australia	# empl. / %	NA	NA	2,959	46.6	2,721	41.3
USA	# empl. / %	NA	NA	512	8.1	2,134	32.4
Australia	# empl. / %	NA	NA	2,447	38.5	587	8.9
Rest of Europe	# empl. / %	NA	NA	1,637	25.8	2,193	33.3
Germany	# empl. / %	NA	NA	775	12.2	1,138	17.3
Norway	# empl. / %	NA	NA	43	0.7	114	1.7
Netherlands	# empl. / %	NA	NA	304	4.8	352	5.3
Italy	# empl. / %	NA	NA	70	1.1	86	1.3
France	# empl. / %	NA	NA	153	2.4	172	2.6
UK	# empl. / %	NA	NA	214	3.4	243	3.7
Denmark	# empl. / %	NA	NA	23	0.4	26	0.4
Belgium	# empl. / %	NA	NA	55	0.9	62	0.9
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0

Breakdown by gender and age

Indicator	Unit	Employees at 31.12.19		Employees at 31.12.22		Employees at 31.12.23	
		# employees	%	# employees	%	# employees	%
Gender							
Women	# empl. / %	3,023	51.4	3,113	49.0	3,204	48.6
Men	# empl. / %	2,861	48.6	3,172	50.0	3,360	51.0
Not declared	# empl. / %	NA	NA	3	0.0	14	0.2
Other	# empl. / %	NA	NA	60	0.9	8	0.1
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0

Indicator	Unit	Employees at 31.12.19		Employees at 31.12.22		Employees at 31.12.23	
		# employees	%	# employees	%	# employees	%
Age							
<30	# empl. / %	2,091	35.5	2,340	36.9	3,163	48.0
30-50	# empl. / %	2,259	38.4	2,291	36.1	2,140	32.5
>50	# empl. / %	1,534	26.1	1,717	27.0	1,283	19.5
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by gender and professional category

All employees belonging to the Executive Committee, Senior Managers and Heads of Department categories are considered to be senior management. At 31/12/2023, 353 people belonged to senior management, of which 129 were women (36.5%).

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Employees												
Employees at 31 December	# empl.	3,023	2,861	5,884	3,113	3,172	63	6,348	3,204	3,360	22	6,586
Employees at 31 December	%	51.4	48.6	100	49.0	50.0	0.9	100.0	48.6	51.0	0.3	100.0
Professional category												
Executive Committee	# empl.	15	79	94	3	9	0	12	4	5	0	9
Senior Managers	# empl.				19	75	0	94	11	77	0	88
Heads of Department	# empl.	74	120	194	101	154	0	255	114	142	0	256
Managers	# empl.	201	259	460	352	403	1	756	392	440	0	832
Other technical personnel	# empl.	83	73	156	78	66	0	144	36	79	1	116
Administrative staff	# empl.	236	99	335	219	129	1	349	48	28	0	76
Maintenance staff	# empl.	35	499	534	38	507	5	550	12	183	0	195
Operations personnel	# empl.	2,209	1,551	3,760	2,186	1,689	51	3,926	2,484	2,297	21	4,802
Lifeguards	# empl.	170	181	351	117	140	5	262	103	109	0	212
Total	# empl.	3,023	2,861	5,884	3,113	3,172	63	6,348	3,204	3,360	22	6,586

Breakdown by country and gender

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
USA	# empl.	955	991	1,946	1,141	1,318	60	2,519	986	1,188	20	2,194
Spain	# empl.	766	657	1,423	936	744	0	1,680	879	731	0	1,610
Germany	# empl.	386	485	871	309	466	0	775	465	673	0	1,138
Australia	# empl.	340	227	567	292	217	3	512	314	271	2	587
Netherlands	# empl.	287	185	472	164	140	0	304	188	164	0	352
UK	# empl.	122	88	210	127	87	0	214	153	90	0	243
France	# empl.	93	105	198	75	78	0	153	88	84	0	172
Italy	# empl.	31	48	79	25	45	0	70	36	52	0	88
Belgium	# empl.	19	32	51	21	34	0	55	24	38	0	62
Norway	# empl.	16	27	43	15	28	0	43	62	52	0	114
Denmark	# empl.	8	16	24	8	15	0	23	9	17	0	26
Total	# empl.	3,023	2,861	5,884	3,113	3,172	61	6,348	3,204	3,360	22	6,586

Breakdown by age and gender

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
<30	# empl.	1,196	895	2,091	1,227	1,071	42	2,340	1,614	1,528	21	3,163
30-50	# empl.	1,165	1,094	2,259	1,123	1,151	17	2,291	1,016	1,123	1	2,140
>50	# empl.	662	872	1,534	763	950	4	1,717	574	709	0	1,283
Total	# empl.	3,023	2,861	5,884	3,113	3,172	63	6,348	3,204	3,360	22	6,586

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by type of contract, seniority and workday

Indicator	Unit	Employees at 31.12.19		Employees at 31.12.22		Employees at 31.12.23	
		# employees	%	# employees	%	# employees	%
Type of contract							
Permanent	# empl. / %	3,791	64.4	2,889	45.5	2,911	44.2
Permanent seasonal	# empl. / %	2,093	35.6	515	8.1	489	7.4
Temporary	# empl. / %			2,944	46.4	3,186	48.4
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0
Seniority							
<5 years	# empl. / %	NA	NA	4,283	67.5	4,709	71.5
5-10 years	# empl. / %	NA	NA	792	12.5	643	9.8
>10 years	# empl. / %	NA	NA	1,273	20.1	1,234	18.7
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0
Type of work day							
Full-time	# empl. / %	2,707	46.0	2,568	40.5	2,682	40.7
Part-time	# empl. / %	3,177	54.0	3,780	59.5	3,904	59.3
Total	# empl. / %	5,884	100.0	6,348	100.0	6,586	100.0

Breakdown by type of contract and gender

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Type of contract												
Permanent	%	30.1	34.4	64.4	42.8	57.1	0.1	45.5	38.6	49.8	0.0	44.2
Permanent seasonal	%	21.3	14.3	35.6	68.9	31.1	0.0	8.1	10.5	4.5	0.0	7.4
Temporary	%				51.7	46.3	2	46.4	50.9	45.7	100.0	48.4
Total	%	51.4	48.6	100	49.0	50.0	0.9	100.0	48.6	51.0	0.3	100.0

Breakdown by region and type of contract

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Permanen t	Tempo rary	Total	Permane nt seasonal	Permane nt	Tempora ry	Total	Permane nt seasonal	Permane nt	Tempora ry	Total
Corporate	%	NA	NA	NA	0.0	99.0	1.0	4.6	0.0	9.6	0.2	4.3
Spain	%	NA	NA	NA	35.2	54.2	10.6	23.0	100.0	28.5	2.2	21.1
USA and Australia	%	NA	NA	NA	0.0	19.2	80.8	46.6	0.0	18.3	68.7	41.3
Rest of Europe	%	NA	NA	NA	0.0	75.8	24.2	25.8	0.0	43.7	28.9	448.5
Total		64.4	35.6	100.0	8.1	45.5	46.4	100.0	7.4	44.2	48.4	100.0

Breakdown by type of contract and age

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		<25	25-45	>45	<25	25-45	>45	Total	<30	30-50	>50	Total
Type of contract												
Permanent	%	17.9	47.3	34.8	7.9	51.5	40.7	45.5	18.6	70.3	63.8	44.2
Permanent seasonal	%	67.5	22.2	10.3	23.9	48.2	28.0	8.1	6.5	8.7	7.6	7.4
Temporary	%				67.6	18.9	13.5	46.4	74.9	21.0	28.6	48.4
Total	%	35.5	28.4	26.1	36.9	36.1	27.0	100.0	48.0	32.5	19.5	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by professional category and type of contract

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Permane nt	Tempo rary	Total	Permane nt seasonal	Permane nt	Tempora ry	Total	Permane nt seasonal	Permane nt	Tempora ry	Total
Executive Committee	# empl.	94	0	94	0	12	0	12	0	9	0	9
Senior Managers	# empl.				0	94	0	94	0	88	0	88
Heads of Department	# empl.	194	0	194	0	255	0	255	0	256	0	256
Managers	# empl.	441	19	460	0	406	350	756	0	521	311	832
Other technical personnel	# empl.	131	25	156	0	141	3	144	0	23	93	116
Administrative staff	# empl.	299	36	335	3	257	89	349	0	72	4	76
Maintenance staff	# empl.	475	59	534	0	406	144	550	0	152	43	195
Operations personnel	# empl.	2,083	1,677	3,760	512	1,268	2,146	3,926	489	1,789	2,524	4,802
Lifeguards	# empl.	74	277	351	0	50	212	262	0	1	211	212
Total	# emp.	3,791	2,093	5,884	515	2,889	2,944	6,348	489	2,911	3,186	6,586

Breakdown by type of workday and gender

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22				Employees at 31.12.23			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Full-time	%	37.8	54.7	46.0	38.5	61.4	0.1	40.5	32.1	49.2	0.0	40.7
Part-time	%	62.2	45.3	54.0	56.2	42.2	1.6	59.5	67.9	50.8	100.0	59.3
Total	%	51.4	48.6	100	49.0	50.0	0.9	100.0	48.6	51.0	0.3	100.0

Breakdown by type of workday and age

Indicator	Unit	Employees at 31.12.19				Employees at 31.12.22				Employees at 31.12.23			
		<25	25-45	>45	Total	<25	25-45	>45	Total	<30	30-50	>50	Total
Full-time	%	12.1	61.9	68.8	46.0	6.9	52.0	41.1	40.5	18.5	63.7	57.1	40.7
Part-time	%	87.9	38.1	31.2	54.0	57.2	25.3	17.5	59.5	81.5	36.3	42.9	59.3
Total	%	35.5	38.4	26.1	100.0	36.9	36.1	27.0	100.0	48.0	32.5	19.5	100.0

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Breakdown by region and type of workday

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22			Employees at 31.12.23		
		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Corporate	%	NA	NA	NA	98.3	1.7	4.6	10.4	0.1	4.3
Spain	%	NA	NA	NA	40.0	60.0	23.0	21.6	20.7	21.1
USA and Australia	%	NA	NA	NA	19.3	80.7	46.6	20.3	55.8	41.3
Rest of Europe	%	NA	NA	NA	68.9	31.1	25.8	47.8	23.4	33.3
Total	%	46.0	54.0	100.0	40.5	59.5	100.0	40.7	59.3	100.0

Breakdown by professional category and type of workday

Indicator	Unit	Employees at 31.12.19			Employees at 31.12.22			Employees at 31.12.23		
		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Executive Committee	# empl.	91	3	94	12		12	9	0	9
Senior Managers	# empl.				93	1	94	88	0	88
Heads of Department	# empl.	187	7	194	251	4	255	246	10	256
Managers	# empl.	389	71	460	400	356	756	506	326	832
Other technical personnel	# empl.	124	32	156	120	24	144	29	87	116
Administrative staff	# empl.	265	70	335	225	124	349	61	15	76
Maintenance staff	# empl.	418	116	534	411	139	550	157	38	195
Operations personnel	# empl.	1,162	2,598	3,760	1,011	2,915	3,926	1,584	3,218	4,802
Lifeguards	# empl.	71	280	351	45	217	262	2	210	212
Total	# empl.	2,707	3,177	5,884	2,568	3,780	6,348	2,682	3,904	6,586

[Contract suspensions \(ERTE in Spain or local legal equivalent in each country\)](#)

Employees on suspended contracts in 2021

Type of suspension	Women			Men			Total		
	Part-time	Total	Total suspensions	Part-time	Total	Total suspensions	Part-time	Total	Total suspensions
January	88	583	671	84	518	602	172	1,101	1,273
February	123	536	659	118	460	578	241	996	1,237
March	151	407	558	134	355	489	285	762	1,047
April	195	393	588	236	346	582	431	739	1,170
May	250	252	502	236	250	486	486	502	988
June	204	39	243	209	38	247	413	77	490
July	52	38	90	55	38	93	107	76	183
August	64	33	97	59	35	94	123	68	191
September	18	21	39	12	17	29	30	38	68
October	17	21	38	12	11	23	29	32	61
November	24	18	42	21	10	31	45	28	73
December	11	23	34	14	10	24	25	33	58

Employees on suspended contracts in 2022

Type of suspension	Women			Men			Other/Not declared			Total		
	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All
January	176	13	189	208	11	219	0	0	0	384	24	408
February	23	10	33	18	9	27	0	0	0	41	19	60
March	18	10	28	7	9	16	0	0	0	25	19	44
April	23	11	34	18	7	25	0	0	0	41	18	59
May	21	10	31	20	6	26	0	0	0	41	16	57
June	26	12	38	20	12	32	0	0	0	46	24	70
July	74	11	85	45	7	52	0	0	0	119	18	137
August	84	15	99	65	5	70	0	0	0	149	20	169
September	13	7	20	16	5	21	0	0	0	29	12	41
October	17	5	22	9	1	10	0	0	0	26	6	32
November	10	6	16	8	2	10	0	0	0	18	8	26
December	19	5	24	7	2	9	0	0	0	26	7	33
TOTAL	504	115	619	441	76	517	0	0	0	945	191	1,136

Employees on suspended contracts in 2023

Type of suspension	Women			Men			Other/Not declared			Total		
	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All
January	12	5	17	4	3	7	0	0	0	16	8	24
February	14	4	18	15	0	15	0	0	0	29	4	33
March	12	4	16	7	2	9	0	0	0	19	6	25
April	19	6	25	15	2	17	0	0	0	34	8	42
May	23	5	28	14	2	16	0	0	0	37	7	44
June	0	0	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0	0
August	0	0	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	80	24	104	55	9	64	0	0	0	135	33	168

Dismissals

Most of the dismissals of temporary employees occurred in the USA and Spain (68.3% and 18.9%, respectively).

The number of dismissals considers only the exits that were not voluntary (termination of contracts with a predefined end day and voluntary exits are, as such, excluded).

A total of 72.7% of the dismissals occurred among operations personnel.

Dismissals by type of contract

Indicator	Unit	2019			2022				2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Permanent	# empl.	71	99	170	49	84	0	133	40	75	0	115
Permanent seasonal	# empl.	226	231	457	4	2	0	6	21	34	0	55
Temporary	# empl.				210	275	0	485	159	236	6	401
Total	# empl.	297	330	627	263	361	0	624	220	345	6	571

Dismissals by age

Indicator	Unit	2019			2022				2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Dismissals by age *												
<30	# empl.	214	219	433	166	213	0	379	152	237	6	395
30-50	# empl.	64	53	117	66	91	0	157	38	65	0	103
>50	# empl.	19	58	77	31	57	0	88	30	43	0	73
Total	# empl.	297	330	627	263	361	0	624	220	345	6	571

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Dismissals by professional category

Indicator	Unit	2019			2022				2023			
		Women	Men	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Executive Committee	# empl.	5	8	13	0	0	0	0	0	3	0	3
Senior Managers	# empl.				0	6	0	6	5	7	0	12
Heads of Department	# empl.	4	3	7	3	12	0	15	4	12	0	16
Managers	# empl.	12	11	23	14	15	0	29	9	23	0	32
Other technical personnel	# empl.	3	4	7	1	0	0	1	0	9	0	9
Administrative staff	# empl.	18	7	25	15	4	0	19	1	2	0	3
Maintenance staff	# empl.	7	42	49	4	25	0	29	0	6	0	6
Operations personnel	# empl.	220	203	423	201	249	0	450	172	238	5	415
Lifeguards	# empl.	28	52	80	25	50	0	75	29	45	1	75
Total	# empl.	297	330	627	263	361	0	624	220	345	6	571

New hires

In 2023, 18,142 new hires were made. Of those hires, 52.7% were women and 81.1% were employees under 30 years of age.

Indicator	Unit	Gender					Age *			
		Women	Men	Not declared	Other	Total	<30	30-50	>50	Total
USA and Australia	# empl.	5,469	5,150	76	47	10,742	9,203	821	718	10,742
Rest of Europe	# empl.	2,259	1,844	143	2	4,248	3,218	617	413	4,248
Spain	# empl.	1,792	1,280	0	0	3,072	2,254	577	241	3,072
Corporate	# empl.	40	40	0	0	80	30	46	4	80
Total 2023	# empl.	9,560	8,314	219	49	18,142	14,705	2,061	1,376	18,142
Total 2022	# empl.	10,030	8,473	3	71	18,577	13,328	3,464	1,785	18,577

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Absenteeism

Indicator	Unit	2019	2022	2023
Hours of absenteeism	Hours	305,851	359,063	355,812
Hours of absenteeism per employee	Hours/employees	30.2	30.5	32.91

1) Includes common illnesses, occupational incidents and diseases, and maternity and paternity leave. Specific information on absenteeism due to occupational incidents and illnesses can be found in the Safe and Healthy Workplaces section.

Staff turnover

In 2023, 8,795 exits took place (all exits except those due to terminations of contracts with a pre-defined end day and M&A transactions are considered), of which 52.2% were women and 82.9% were under 30 years of age.

The turnover rate was 81.3%, mainly focused on temporary employees. Considering only permanent employees, it was 17% (this rate is calculated by dividing the total number of exists of employees belonging to each category during the year by the average number of employees of the same category in the previous year).

Indicator	Unit	Gender				Age			
		Women	Men	Other/Not declared	Total	<30	30-50	>50	Total
USA and Australia	# empl.	3,303	3,088	71	6,462	5,599	493	370	6,462
Rest of Europe	# empl.	890	683	22	1,595	1,228	230	137	1,595
Spain	# empl.	354	293	0	647	446	141	60	647
Corporate	# empl.	44	47	0	91	20	47	24	91
Total 2023	# empl.	4,591	4,111	93	8,795	7,293	911	591	8,795
Total 2022	# empl.	3,810	3,359	6	7,175	5,547	1,157	471	7,175

* Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Adjusted Pay Gap

The pay gap was calculated by an independent third party in 2021 by comparing jobs of equal value and their pay. To that end, a job evaluation was carried out with the aim of grouping them into categories that will subsequently allow salary comparisons to be made.

For the job evaluation, the methodology takes into account the level of training, languages, specific knowledge, experience, complexity, decision-making, responsibility for people and impact on results. The score obtained for each standard position ranged from 0 to 1,000 points, with groups identified with intervals of 100 points.

The information in the pay gap studies relating to the corporate offices (both Group offices in Spain and regional offices in the USA) and parks is shown in the following tables:

The analysis was conducted by country, with the objective of placing jobs of equal value in a similar global context and mitigating the risk of biased conclusions by country rather than gender.

The pay gap analysis conducted in 2021 (reference period: 1 October 2020 - 30 September 2021) was updated in 2022 for corporate offices to take into account the organisational changes in 2022.

In 2023, only the gap in Group 1 of corporate staff was updated. The study's aggregate results (assuming that all other groups and workplaces remain unchanged) show an overall pay gap of 3.5% in favour of men.

Parks- Pay gap

Reference period: 1 October 2020 - 30 September 2021

Country	# employees	Gap Group 1	Gap Group 2	Gap Group 3	Gap Group 4	Gap Group 5	Gap Total
Spain ¹⁾	2,376	33%	-9%	-1%	-23%	5%	3.6%
Belgium	139	19%	1%		-2%	-7%	-4.6%
Denmark	341	-13%				-2%	-2.1%
Germany	1,824	22%	2%	-16%	17%	8%	8.4%
Netherlands	575	35%	-2%	15%	-10%	7%	5.6%
Italy	689	27%	27%	-1%	8%	3%	3.3%
Norway	1,231		13%		-11%	-6%	-5.9%
UK	441	21%	-5%	-20%	-11%	-15%	-13.5%
France ¹	138						1.9%
Australia	471	7%		-17%	8%	4%	4.5%
USA	9,267	22%	14%	-24%	34%	-5%	6.6%

Score by Group: 1 (700-601; Senior Managers, Heads of Department); 2 (600-501; Heads of Department, Managers); 3 (500-401; Managers, other management staff); 4 (400-301; other management staff, maintenance staff); 5 (300-201; operational staff)

The calculation includes all employees who remained at the company during the reference period.

The groups without a percentage gap are those in which both genders were not present, so a comparison cannot be made.

1) The information for France is from the study conducted by a local independent third party, which was validated by the global independent third party.

Corporate offices - Pay gap

Reference period: 1 October 2020 - 30 September 2021

Country	# employees	Gap Group 1	Gap Group 2	Gap Group 3	Gap Group 4	Gap Group 5	Gap Group 6	Gap Group 7	Gap Group 8	Gap Total
Spain ¹⁾	163	34%	20%	22%	25%	16%	16%	18%	-22%	14%
USA	63		2%	21%	21%	12%	13%		-23%	12%

Reference period: 1 January 2022 - 31 December 2022

Country	# employees	Gap Group 1	Gap Group 2	Gap Group 3	Gap Group 4	Gap Group 5	Gap Group 6	Gap Group 7	Gap Group 8	Gap Total
Spain	227	33%	-2%	12%	18%	11%	0%	15%	-13%	8.5%
USA	63	-	-	10%	7%	2%	17%	22%	-	12.0%

Reference period: 1 January 2023 - 31 December 2023

Country	# employees	Gap Group 1	Gap Group 2	Gap Group 3	Gap Group 4	Gap Group 5	Gap Group 6	Gap Group 7	Gap Group 8	Gap Total
Spain	224	26%	-2%	12%	18%	11%	0%	15%	-13%	8.5%
USA	63	-	-	10%	7%	2%	17%	22%	-	12.0%

Score by Group: 1 (1000-900; Executive Committee), 2 (899-800; Corporate Managers, Regional Managers); 3 (799-700; Corporate Managers, Regional Managers, Senior Managers); 4 (699-600; Head of Department, Regional Managers, Managers); 5 (599-500; Head of Department, Managers, Experts); 6 (499-400; Experts); 7 (399-300; Experts); 8 (299-200; Administrative Staff)

The calculation includes all employees who remained at the company during the reference period.

Annex VIII: Environmental Evaluation According to Locations: Water Stress and Protected Areas

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Adventureland	Low (0-1)	Low (<10%)					
Aquópolis Cartaya	Medium - High (2-3)	Extremely High (>80%)	ES6150006 (1 km) (SAC, SPA)	River Piedras marshes and Rompido sandbank (1 km)			
Aquópolis Costa Dorada	High (3-4)	Extremely High (>80%)	ES0000512 (1 km) (SPA) ES5140004 (< 1 km) (SAC)	Plataforma Marina del Delta del Ebro - Columbretes (< 1 km)			
Aquópolis Cullera	High (3-4)	Extremely High (>80%)	ES0000471 (< 1 km) (SPA)	Albufera de Valencia marshes (< 1 km)			
Aquópolis Torrevejea	Extremely High (4-5)	Extremely High (>80%)	ES0000059 (2 km) (SAC) ES0000485 (2 km) (SPA) ESZZ16009 (3 km) (SPA)	Mata and Torrevejea lagoons (2 km) Tabarca - Cabo de Palos (3 km)			
Aquópolis Villanueva	Medium – High (2-3)	High (40-80%)	ES3110005 (< 1 km) (SAC)	El Escorial - San Martín de Valdeiglesias (3 km)			
Belantis Park	Low - Medium (1-2)	High (40-80%)	DE4639451 (< 1km) (SPA) DE4739302 (2 km) (SAC) DE4739451 (2 km) (SPA)	Leipziger Auwald (< 1 km)			
Blackpool Zoo	Low (0-1)	Low (<10%)		Morecambe Bay (4 km) Ribble and Alt Estuaries (4 km)	UK9020294 (4 km)		
Bo Sommarland	Low (0-1)	Low (<10%)					
Bobbejaanland	Medium – High (2-3)	Extremely High (>80%)	BE2100026 (< 1 km) (SAC)	Zegge (< 1 km)			
Bonbonland	Low – Medium (1-2)	Low - Medium (10-20%)	DK006Y091 (1 km) (SPA) DK006Y231 (3 km) (SAC) DK006Y275 (3 km) (SAC)	Holmegård Mose & Porsmose (1 km)			

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Boomers! Palm Spring	High (3-4)	Extremely High (>80%)				Santa Rosa And San Jacinto National Monument (< 1 km)	
Boomers! Vista	Extremely High (4-5)	Extremely High (>80%)					
Bournemouth Oceanarium	Low (0-1)	Low (<10%)			UK9020330 (< 1 km)		
Cartoon Network Hotel	Low (0-1)	Low (<10%)					
Castle Park	High (3-4)	Extremely High (>80%)					
Corporate Office USA Pennsylvania	Low - Medium (1-2)	Medium - High (20-40%)					
Dutch Wonderland	Low (0-1)	Low (<10%)					
Faunia	High (3-4)	Extremely High (>80%)					
Idlewild	Low (0-1)	Low - Medium (10-20%)					
Kennywood	Low – Medium (1-2)	Medium - High (20-40%)					
Lakes Aquarium	Low (0-1)	Low (<10%)			UK0030306 (2 km)		
Lake Compounce	Low (0-1)	Low (<10%)					
Malibu Norcross	Low - Medium (1-2)	High (40-80%)					
Marineland Park	Medium – High (2-3)	High (40-80%)	FR9301572 (1 km) (SAC) FR9301573 (1 km) (SAC)	Basse vallée du Var (inside)			

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
MEC Acuario Xanadú	Medium – High (2-3)	High (40-80%)	ES3110005 (< 1 km) (SAC)	El Escorial - San Martín de Valdeiglesias (2 km)			
Mirabilandia Park	High (3-4)	Extremely High (>80%)	IT4070010 (< 1 km) (SAC, SPA)	Ortazzo and Ortazzino (3 km)			
Mountasia-Marietta	Low - Medium (1-2)	High (40-80%)					
Movie Park	Low (0-1)	Low (<10%)	DE4307301 (4 km) (SAC) DE4209302 (5 km)				
Nickelodeon Lakeside	Low – Medium (1-2)	High (40-80%)					
Noah's Ark Park	Medium - High (2-3)	High (40-80%)					
Parque de Atracciones	High (3-4)	Extremely High (>80%)					
Parques Reunidos Servicios Centrales	High (3-4)	Extremely High (>80%)	ES3110004 (2 km) (SAC) ES0000011 (4 km) (SPA)	El Pardo-Viñuelas (4 km)			
Raging Waters Los Angeles	High (3-4)	Extremely High (>80%)				Walnut Creek (1 km)	
Raging Waters San Jose	Low – Medium (1-2)	Low - Medium (10-20%)					
Raging Waters Sydney	Medium – High (2-3)	High (40-80%)					Prospect (<1 km)
Sand Castle	Low – Medium (1-2)	Medium - High (20-40%)					
Sea Life Park-Hawaii	NO DATA	NO DATA				Ka Iwi Scenic (<1 km) Offshore Island, Kaohikaipu Island (<1 km)	

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Selwo Aventura	Extremely High (4-5)	Extremely High (>80%)	ES6170010 (4 km) (SAC) ES6170037 (4 km) (SAC)	Mountain ranges of Ronda, Bermeja and Crestellina (4 km)			
Selwo Marina	Extremely High (4-5)	Extremely High (>80%)					
Slagharen Park	Low (0-1)	Low (<10%)		Slagharen - de Krim (inside)			
Spish Splash	Medium – High (2-3)	Extremely High (>80%)				Otis Pike Preserve (2 km) Long Island State Pine Barrens Preserve (2 km) Suffolk County Lands (2 km)	
Story Land Park	Low (0-1)	Low (<10%)				Crocker (2 km)	
Teleférico Benalmádena	Extremely High (4-5)	Extremely High (>80%)					
Tropical Islands Park	Medium – High (2-3)	High (40-80%)	DE4151421 (3 km) (SPA) DE3948303 (3 km) (SAC) DE3948305 (3 km)	Spreewald (3 km)			
Tusenfryd	Low - Medium (1-2)	Low - Medium (10-20%)					
Vogelpark Walsrode	Low - Medium (1-2)	Medium - High (20-40%)	DE2924301 (< 1 km) DE3023301 (3 km)				
Warner Park	High (3-4)	Extremely High (>80%)	ES3110006 (< 1 km) (SAC) ES0000142 (< 1 km) (SPA)	Cortados del Jarama (< 1 km)			
Water Country	Low (0-1)	Low (<10%)				Banfield Rd. Land (< 1 km) Agricultural Conservation Easement Program - Wetland Reserve Easements (ACEP-WRE), Rockingham, NH (2 km)	

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Wet & Wild - Emerald Pointe	Low - Medium (1-2)	High (40-80%)					
Zoo	High (3-4)	Extremely High (>80%)					

Sources used for data:

Water stress and Water risk: WR (World Resource Institute): Aqueduct 4.0 Current and Future Global Maps Data.

Protected Areas: UNEP-WCMC and IUCN (2024), Protected Planet: The World Database on Protected Areas (WDPA) [Online], February 2024, Cambridge, UK: UNEP-WCMC and IUCN. & 2024 keybiodiversityareas.org

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- V. Index of content according to UN Global Compact CoP (Communication on Progress)

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Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
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Good governance and Due diligence					
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Materiality Analysis		X	9-14 115-118	The report includes a summary of the materiality analysis performed and the the list of material topics.	GRI 3-1, GRI 3-2, GRI 3-3

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
ENVIRONMENTAL MATTERS					
Policies and Risk management					
A description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	6-7 110-114	See section 'Our Principles' See also 'Why does it matter?' for each material issue and Annex III- Policies	GRI 2-23, GRI 2-24, GRI 2-25
The results of such policies and key indicators of the non-financial results		X	17-18 19-32 121-127	See 'Evaluating our approach' for each material issue. See tables of indicators corresponding to each section and material issue and Annex VI- Environmental, Social and Governance Performance – Key Indicators.	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks		X	17-18 19-32	See 'Management approach' for each material issue.	GRI 2-25
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Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	34-57 110-114	See section 'Our principles' See also 'Why does it matter?' for each material issue and Annex III - Policies	GRI 2-23, GRI 2-24, GRI 2-25
The results of such policies and key indicators of the non-financial results.		X	34-57 121-127 128-147	See 'Evaluating our approach' for each material issue. See tables of indicators corresponding to each section and material issue: Annex VI - Environmental, Social, and Governance Performance - Key Indicators	GRI 2-23, GRI 2-24, GRI 2-25

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
				Annex VII - Employee Indicators	
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	34-57	See 'Management approach' for each material issue	GRI 2-25
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Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
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Occupational incidents, in particular their frequency and seriousness, and occupational illnesses, broken down by gender		X	40		GRI-403-9 GRI-403-10
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Universal access for people with disabilities		X	53-54 62-63	See sections 'Commitment to our employees' for aspects related to employees, and 'Commitment to our customers' for aspects related to our customers	
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HUMAN RIGHTS

Policies and Risk management

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	29-30, 77-79, 80-83	See sections 'Commitment to our employees', for aspects related to employees, and sections 'Subcontracting and Suppliers' and 'Human Rights', for aspects related to our supply chain	GRI 2-23, GRI 2-24
The results of such policies and key indicators of the non-financial results.		X	34-36 70-72 73-74	See sections 'Commitment to our employees', for aspects related to employees, and sections 'Subcontracting and Suppliers' and 'Human Rights', for aspects related to our supply chain	GRI 2-23
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	34-36 70-72 73-74	See sections 'Commitment to our employees', for aspects related to employees, and sections Human Rights and Subcontracting and Suppliers, for aspects related to our supply chain	GRI 2-25
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FIGHT AGAINST CORRUPTION AND BRIBERY

Policies and Risk management

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	101-105, 112-115	See section 'Our principles' See also 'Why does it matters?' for each material issue and Annex III- Policies	GRI-2-23, GRI 2-24
The results of such policies and key indicators of the non-financial results.		X	105-106	See 'Evaluating our approach' for each material issue	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	101-105	See 'Management approach' for each material issue	GRI 2-25
Detailed information					
Measures adopted to prevent corruption and bribery		X	96-101		GRI 2-22, GRI 2-23 GRI 205-1
Measures to fight money laundering		X	99		
Contributions to foundations and non-profit organizations		X	82-83		
SOCIETY					
Policies and Risk management					
Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	58-68 69-84 94-95	See section 'Our principles' See also 'Why does it matters?' for each material issue and Annex III- Policies	GRI-2-23, GRI 2-24
The results of such policies and key indicators of the non-financial results.		X	58-68 69-84 94-95	See 'Evaluating our approach' for each material issue	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	58-68 69-84 94-95		GR 2-25

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Company commitments to sustainable development					
The impact of the company's activity on employment and local development		X	69, 75 79-84	See also section 'Social Impact Projects-Parques Reunidos Spirit'	GRI 2-25; GRI 413-1 GRI 413-2
The impact of the company's activity on the local population and the territory		X	69, 75 79-84	See also section 'Social Impact Projects-Parques Reunidos Spirit'	GRI 2-25; GRI 413-1 GRI 413-2
The relations maintained with the players of local communities and the type of dialogue with them		X	69, 75 79-84	See also section 'Social Impact Projects-Parques Reunidos Spirit'	GRI 2-25, GRI 2-29 GRI 413-1; GRI 413-2
The association or sponsorship actions		X	76-77	See also section 'Social Impact Projects-Parques Reunidos Spirit'	GRI 2-28
Subcontracting and suppliers					
The inclusion of social, gender equality and environmental issues on the procurement policy		X	70-72		GRI 308-1, GRI 414-1
Consideration of the relations with suppliers and subcontractors regarding their social and environmental responsibility		X	70-72	See also section 'Safe and Healthy workplaces' for aspects related to contractors' health and safety	GRI 308-1, GRI 414-1
Supervision and audit systems and their results		X	70-72	See also section 'Safe and Healthy workplaces' for aspects related to contractors' health and safety	
Consumers					
Health and safety measures for consumers		X	59-61		GRI 416-1 GRI-416-2
Claims systems, complaints received and how they are resolved		X	65-68		GRI 418-1, GRI 2-25, GRI 2-29
Tax information					
Benefits by country		X	86		GRI 201-1, GRI 207-4
Profit taxes paid		X	86		GRI 201-1, GRI 207-4
Public subsidies received		X	86		GRI 201-4

Index of content according to GRI (Global Reporting Initiative)

Parques Reunidos has reported in accordance with the GRI Standards for the period January 1 to December 31, 2022

GRI 1 used: GRI 1: Foundation 2021

GRI Sector Standards: No GRI Sector Standards are applicable.

The Sustainability Report, and consequently the GRI Content Index, includes **information on identified material topics**, as well as **information on other topics** that, while deemed non-material as a result of the materiality analysis conducted, may be relevant to certain stakeholders or are specifically required by Law 11/2018. In this regard, and in order to facilitate the identification of information for report users, **the present GRI Content Index includes all GRI indicators in the corresponding order of these standards:**

- When it comes to material topics, **the corresponding material topic is identified along with the relevant GRI indicator or group of indicators** ["MATERIAL TOPIC: name"]
- For non-material topics, the indicator is identified as ["ADDITIONAL INFORMATION"]

GRI REFERENCE AND DESCRIPTION	Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 2 GENERAL CONTENTS 2021					
GRI 2-1 Organizational details		x	5 106	no	Piolin Bidco S.A.U. Calle Federico Mompou, 5, Las Tablas Business Park, Building 1, 3rd floor, 28050, Madrid, Spain https://www.parquesreunidos.com/en/the-group/about-us and Annex I
GRI 2-2 Entities included in the organization's sustainability reporting		x	106	no	https://www.parquesreunidos.com/en/the-group/about-us and Annex I
GRI 2-3 Reporting period, frequency and contact point		x	3	no	Year 2023 (January 1 to December 31, 2023). Annual reporting Isidora Díaz Heredia (Chief HSE and Sustainability Officer) idheredia@grpr.com Laura Kornberger Rodríguez (ESG Analyst) lkornberger@grpr.com
GRI 2-4 Restatements of information		x	119-120	no	See "Management Approach" for each chapter and Annex VI
GRI 2-5 External assurance		x	185	no	The report has been verified by KPMG in accordance with the defined process and scope in Law 11 / 2018

Activities and workers

GRI 2-6	Activities, value chain and other business relationships	x	x	5, 9 70-72 73-74	no	See "Our Business", "Subcontracting and Suppliers" and "Human Rights"
GRI 2-7	Employees		x	34-57	no	See "Commitment to Our Employees"
GRI 2-8	Workers who are not employees		x	37-41	no	See "Commitment to Our Employees"

Governance

GRI 2-9	Governance structure and composition		x	87-93	no	
GRI 2-10	Nomination and selection of the highest governance body		x	88	no	
GRI 2-11	Chair of the highest governance body		x	88	no	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts		x	89	no	
GRI 2-13	Delegation of responsibility for managing impacts		x	90	no	
GRI 2-14	Role of the highest governance body in sustainability reporting		x	89	no	
GRI 2-15	Conflicts of interest		x	89	no	
GRI 2-16	Communication of critical concerns		x	89	no	
GRI 2-17	Collective knowledge of the highest governance body		x	89	no	
GRI 2-18	Evaluation of the performance of the highest government body		x	91	no	
GRI 2-19	Remuneration policies		x	89	no	
GRI 2-20	Process to determine remuneration		x	89	no	
GRI 2-21	Annual Total Compensation Ratio		x	45	no	

Strategy, policies and practices

GRI 2-22	Statement on sustainable development strategy		x	4	no	
GRI 2-23	Policy commitments		x	6-8 107-109 110-114	no	
GRI 2-24	Embedding policy commitments		x	107-109 110-114	no	
GRI 2-25	Processes to remedy negative impacts		x	90	no	
GRI 2-26	Mechanisms for seeking advice and raising concerns		x	98-99	no	
GRI 2-27	Compliance with laws and regulations		x	99-100	no	
GRI 2-28	Membership associations		x	76-77	no	
GRI 2-29	Approach to stakeholder engagement		x	12	no	
GRI 2-30	Collective bargaining agreements		x	46-48	no	
GRI 3 – MATERIAL ISSUES 2021		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 3-1	Process for determining material topics		x	9-14 115-118	no	
GRI 3-2	List of material topics		x	13-14	no	
GRI 3-3	Management of material topics		x		no	See "Management Approach" and "Our Approach" in the sections corresponding to each of the material topics.
GRI 200 – ECONOMIC						
GRI 201 - Economic performance 2016		ADDITIONAL INFORMATION				
GRI 201-1	Direct economic value generated and distributed		x	5	no	
GRI 201-2	Financial implications and other risks and opportunities for the organization's activities due to climate change		x	15 19-20	no	
GRI 201-3	Coverage of the organization's defined benefit plan obligations		x	164	no	The benefit and retirement plans are regulated according to the applicable national legislation. The Group does not provide a retirement plan to its employees.

GRI 201-4	Financial assistance received from government		x	86	no	
GRI 202 - Market presence 2016		MATERIAL TOPIC: WORKING CONDITIONS				
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation		x	44	no	
GRI 202-2	Proportion of senior management hired from the local community		x	165	yes	Reason for omission: Currently, Parques Reunidos does not have consolidated information regarding the proportion of senior executives hired from the local community. An action plan is underway to gather this information and include it in the Sustainability Report for the reporting year 2025. The majority of park employees, including park management committees, are from the local community. Given the international nature of the group, members of the Executive Committee may not necessarily be from the local community.
GRI 203 - Indirect economic impacts 2016						
GRI 203-1	Infrastructure investments and services supported				yes	Reason for omission: Not material
GRI 203-2	Significant indirect economic impacts				yes	Reason for omission: Not material
GRI 204 - Procurement practices 2016						
GRI 204-1	Proportion of spending on local suppliers				yes	Reason for omission: Currently, Parques Reunidos doesn't have available consolidated information relative to the proportion of spending on local suppliers. An action plan is underway to gather this information and include it in the Sustainability Report for the reporting year 2025.
GRI 205 - Anti-corruption 2016		MATERIAL TOPIC: ANTI-CORRUPTION AND ANTI-BRIBERY PRACTICES				
GRI 205-1	Operations assessed for risks related to corruption		x	96	no	
GRI 205-2	Communication and training on anti-corruption policies and procedures		x	100-101	no	
GRI 205-3	Confirmed incidents of corruption and actions taken		x	100-101	no	
GRI 206 - Anti-competitive behaviour 2016		MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS				
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		X	165	no	No legal actions are pending or concluded during the reporting period regarding unfair competition. No infringements of applicable legislation regarding monopolistic practices and against free competition have been detected.

GRI 207 - TAX		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 207 – Tax 2019		ADDITIONAL INFORMATION				
GRI 207-1	Approach to tax		X	85-86	no	
GRI 207-2	Tax governance, control, and risk management		X	85-86	no	
GRI 207-3	Stakeholder engagement and management of concerns related to tax		x	85-86	no	
GRI 207-4	Country-by-country reporting		x	86	no	
GRI 300 - ENVIRONMENTAL		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 301 – Materials 2016		MATERIAL TOPIC: CIRCULAR ECONOMY AND WASTE MANAGEMENT				
GRI 301-1	Materials used by weight or volume		x	28	yes	Reason for omission: Since our parks are not production centers, the quantity of materials used is not representative of the Group's environmental performance (see details on page 28). Currently, Parques Reunidos does not have consolidated information regarding the quantity of materials used. An action plan is underway to gather this information for certain products used in the catering area and include it in the Sustainability Report for the reporting year 2025.
GRI 301-2	Recycled input materials				yes	
GRI 301-3	Reclaimed products and their packaging materials				yes	
GRI 302 – Energy 2016		MATERIAL TOPIC: ENERGY MANAGEMENT				
GRI 302-1	Energy consumption within the organization		x	23-24	no	
GRI 302-2	Energy consumption outside of the organization		x	20-22	no	
GRI 302-3	Energy intensity		x	24	no	
GRI 302-4	Reduction of energy consumption		x	23-24	no	
GRI 302-5	Reductions in energy requirements of products and services		x	23-24	no	
GRI 303 – Water and Effluents 2018		MATERIAL TOPIC: WATER MANAGEMENT				
GRI 303-1	Interaction with water as shared resource		x	25-27	no	

GRI 303-2	Management of water discharge-related impacts		x	25	no	
GRI 303-3	Water withdrawal		x	26-27	no	The extraction of water is carried out in accordance with the local requirements of the country, state, or region. Since our parks are not production centers, the extracted water is not incorporated into any product. Therefore, the figures reported as water consumption are figures of water extraction from the various sources mentioned. This criterion has been selected to simplify calculations and improve traceability, as there is currently evidence of water extraction (e.g., invoices), but in several parks, there is no evidence of the quantity of discharged water.
GRI 303-4	Water discharge				yes	<p>The discharge of water is carried out in accordance with the local requirements of the country, state, or region. Most of the waters are discharged into the municipal network. No unauthorized discharges have occurred during the reporting year.</p> <p>Reason for omission: Information not available or incomplete. Since our parks are not production centers, the extracted water is not incorporated into any product, so the figures reported as water consumption can be considered equivalent to the amount of water discharged, except for water directly consumed by visitors or evaporated during the use of water attractions, pools, or others. This criterion has been selected to simplify calculations and improve traceability, as there is currently evidence of water extraction (e.g., invoices), but there is no evidence in all parks of the quantity of discharged water (e.g., discharged into the municipal network).</p> <p>An action plan is underway to obtain more complete information on the water balance and include it in the Sustainability Report for the reporting year 2025.</p>
GRI 303-5	Water consumption		x	26-27	no	

GRI 304 – Biodiversity 2016
MATERIAL TOPIC: BIODIVERSITY CONSERVATION

GRI 304-1	Operational sites owned, leased, managed, or adjacent to protected areas, and located in areas of high biodiversity value outside of protected areas		x	31 148-152	no	
GRI 304-2	Significant impacts of activities, products, and services on biodiversity	x	x	31-32 78, 84	no	<p>No significant direct or indirect negative impacts on biodiversity have been detected as a result of the Group's activities with reference to the headings included in the GRI 304-2 content.</p> <p>Regarding positive impacts (biodiversity conservation activities carried out by the Group's zoos and aquariums, as well as by the Parques Reunidos Foundation and the Marineland Association), please refer to the chapter "Parques Reunidos Spirit" and the websites of the zoos and aquariums.</p>

GRI 304-3	Habitats that have been protected or restored				yes	Reason for omission: Not applicable. This content refers to areas where remediation has been completed. The Group's activities do not necessitate habitat restoration.
GRI 304-4	Total number of IUCN red list species and national conservation list species with habitats in areas affected by operations				yes	Reason for omission: Not applicable. The Group's activities do not pose a threat to plant and animal species according to GRI 304-4 content.

GRI 305 – Emissions 2016
MATERIAL TOPIC: CLIMATE CHANGE

GRI 305-1	Other indirect greenhouse gas (GHG) emissions (Scope 3)		x	20-22	no	Consolidation approach: financial control
GRI 305-2	Greenhouse gas (GHG) emissions intensity		x	20-22	no	Consolidation approach: financial control
GRI 305-3	Reduction of greenhouse gas (GHG) emissions		x	20-22	no	
GRI 305-4	Emissions of ozone-depleting substances (ODS)		x	21	no	
GRI 305-5	Reduction of greenhouse gas (GHG) emissions		x	19-22	no	
GRI 305-6	Emissions of ozone-depleting substances (ODS)				yes	Reason for omission: Not material. The emissions of ozone-depleting substances in our activities are non-significant. This indicator is therefore considered non-material.
GRI 305-7	NOx, SOx, and other significant air emissions				yes	Reason for omission: Not material. The NOx, SOx emissions in our activities are non-significant. This indicator is therefore considered non-material.

GRI 306 - Effluents and waste*
MATERIAL TOPIC: CIRCULAR ECONOMY AND WASTE MANAGEMENT

GRI 306-2	Waste by type and disposal method		x	30	no	
GRI 306-3	Significant spills		x	168	no	There have been no significant incidental spills during the period
GRI 306-4	Transport of hazardous waste		x	168	no	The transport of hazardous waste for its management through authorized external managers is carried out by authorized transporters. The quantity managed (306-2) coincides with the quantity transported. The company does not import or export hazardous waste.

*(contents 306-1 and 306-5 updated according to GRI 303 Water and effluents 2018)

GRI 307 - Environmental Compliance 2016
MATERIAL TOPIC: CHANGES IN LAW AND REGULATIONS. INCREASED REGULATORY PRESSURE

GRI 307-1	Non-compliance with environmental laws and regulations- Cost of fines and non-monetary sanctions due to non-compliance with environmental laws and regulations		x	169	no	No significant fines or significant non-monetary sanctions have been received for non-compliance with environmental regulations during the reporting period.
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GRI 308 - Environmental evaluation of Suppliers 2016 **MATERIAL TOPIC: SUSTAINABLE PROCUREMENT**

GRI 308-1	Percentage of new suppliers that were assessed and selected using environmental criteria		x	72	no	
GRI 308-2	Negative potential or real environmental impacts in the supply chain and actions taken to mitigate them		x	169	no	No real or potential negative environmental impacts have occurred in the supply chain.

GRI 400 - SOCIAL

	Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
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GRI 401 – Employment 2016 **MATERIAL TOPIC: WORKING CONDITIONS**

GRI 401-1	New employee hires by age group, gender, and region. Employee turnover, by age group, gender, and region.		x	144-145	no	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, with details by significant location of operations		x	169	no	Employee benefits are associated to their professional category rather than their type of contract.
GRI 401-3	Parental leave		x	43	no	

GRI 402 - Labour/management relations 2016 **MATERIAL TOPIC: WORKING CONDITIONS**

GRI 402-1	Minimum notice periods for organizational changes		x	54	no	The minimum notice periods for organizational changes are regulated in accordance with the legislation in force in each country.
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GRI 403 - Occupational health and safety 2018 **MATERIAL TOPIC: OCCUPATIONAL HEALTH AND SAFETY**

GRI 403-1	Worker participation, consultation and communication on occupational health and safety matters		x	37-39	no	See "Safe and healthy workplaces"
GRI 403-2	Worker training on occupational health and safety		x	38	no	See "Safe and healthy workplaces"
GRI 403-3	Promotion of worker health		x	38	no	See "Safe and healthy workplaces"
GRI 403-4	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships		x	39	no	See "Safe and healthy workplaces"
GRI 403-5	Workers covered by an occupational health and safety management system		x	39	no	See "Safe and healthy workplaces"
GRI 403-6	Work-related injuries		x	39	no	See "Safe and healthy workplaces"
GRI 403-7	Work-related ill health		x	39	no	See "Safe and healthy workplaces"
GRI 403-8	Occupational health and safety management system		x	37	no	See "Safe and healthy workplaces"
GRI 403-9	Hazard identification, risk assessment, and incident investigation		x	39-41	no	See "Safe and healthy workplaces"
GRI 403-10	Occupational Health services		x	40-41	no	See "Safe and healthy workplaces"
GRI 404 - Training and awareness 2016		MATERIAL TOPIC: TRAINING AND SKILLS DEVELOPMENT				
GRI 404-1	Average hours of training per year per employee, with detail by gender and professional category		x	51	no	See "Training and development - Talent management"
GRI 404-2	Programs for improving employee skills and transition assistance programs		x	50-51	no	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews		x	52	no	
GRI 405 - Diversity and equal opportunity 2016		MATERIAL TOPIC: DIVERSITY, EQUITY AND INCLUSION				

GRI 405-1	Diversity of governance bodies and employees, by gender, age group, belonging to minority groups and other diversity indicators		x	88 128-141	no	
GRI 405-2	Ratio of basic wage and remuneration of women to men by professional category		x	43-44	no	
GRI 406 - Non-discrimination 2016		MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS				
GRI 406-1	Total number of incidents of discrimination and corrective actions taken		x	101	no	
GRI 407 - Freedom of association and collective bargaining 2016		MATERIAL TOPIC: WORKING CONDITIONS				
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		x	46-48 70-72 73-74	no	See "Labour Relations", "Human Rights" and "Subcontracting and Suppliers"
GRI 408 - Child labour 2016		MATERIAL TOPIC: SUSTAINABLE PROCUREMENT				
GRI 408-1	Operations and suppliers with significant risk of cases of child labour		x	70-72 73-74	no	See "Labour Relations", "Human Rights" and "Subcontracting and Suppliers"
GRI 409 - Forced or compulsory labour 2016		MATERIAL TOPIC: SUSTAINABLE PROCUREMENT				
GRI 409-1	Operations and suppliers with significant risk of cases of forced or compulsory labour		x	70-72 73-74	no	See "Labour Relations", "Human Rights" and "Subcontracting and Suppliers"
GRI 410 - Security Practices 2016						
GRI 410-1	Security personnel trained in human rights policies or procedures				yes	Reason for omission: Not material

GRI 411 - Rights of indigenous peoples 2016						
GRI 411-1	Incidents of violations of the rights of indigenous peoples				yes	Reason for omission: Not material
GRI 412 - Human rights assessment 2016						
GRI-412-1	Operations that have been subject to human right reviews or impact assessments				yes	Reason for omission: Not material
GRI-412-2	Employee training on human right policies and procedures				yes	Reason for omission: Not material
GRI 412-3	Significant investment agreements and contracts that include human right clauses or that underwent human right screening				yes	Reason for omission: Not material
GRI 413 - Local communities 2016		MATERIAL TOPIC: SOCIAL IMPACT PROJECTS				
GRI 413-1	Operations with local community engagement, impact assessments, and development programs		x	75-77 78-84	no	
GRI 413-2	Operations with significant actual and potential negative impacts on local communities		x	31-32	no	No significant negative impacts have been detected on local communities.
GRI 414 - Supplier social assessment 2016		MATERIAL TOPIC: SUSTAINABLE PROCUREMENT				
GRI 414-1	New suppliers that were screened using social criteria		x	72	no	
GRI 414-2	Negative social impacts in the supply chain and actions taken		x	172	no	No negative social impacts have been detected in the supply chain.
GRI 415 - Public Policy 2016		MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS				
GRI 415-1	Political contributions to political parties or political representatives		x	172	yes	No contributions are done to political parties and/or political representatives
GRI 416 - Customer health and safety 2016		MATERIAL TOPIC: GUEST HEALTH AND SAFETY				

GRI 416-1	Assessment of the health and safety impacts of product and service categories		x	59-61	no	
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		x	59-61	no	
GRI 417 - Marketing and labeling 2016		MATERIAL TOPIC: GUEST HEALTH AND SAFETY				
GRI 417-1	Requirements of information and labelling for products and services		x	59-60	no	
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling		x	173	no	There have been no cases of non-compliance related to information and labelling of products and services during the reporting period
GRI 417-3	Incidents of non-compliance concerning marketing communications		x	173	no	There have been no cases of non-compliance related to marketing communications during the reporting period
GRI 418 - Customer privacy 2016		MATERIAL TOPIC: PRIVACY				
GRI 418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data		x	94-95	no	
GRI 419 - Socioeconomic compliance 2016		MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS				
GRI 419-1	Non-compliance with laws and regulations in the social and economic areas		x	173	no	There have been no cases of Breach of laws and regulations in the social and economic fields during the reporting period

Index according to World Economic Forum Principles

Topic	Core metrics and disclosures	Sustainability Report	Page Number	comments	GRI Indicator
PRINCIPLES OF GOVERNANCE					
Governing purpose	Purpose	x	6		GRI 2-9 GRI 2-12 GRI 2-22
Quality of governing body	Governance body composition	x	87-92		GRI 2-9 GRI 405-1A
Stakeholder engagement	Material issues impacting stakeholders	x	9-14		GRI 2-29 GRI 3-1 GRI 3-2
Ethical behaviour	Anti-corruption	x	96-101		GRI 205-2 GRI 205-3
	Protected ethics advice and reporting mechanisms	x	99-100 101-106		GRI 2-26
Risk and opportunities	Integrating risk and opportunity into business process.	x	9-14		GRI 2-25
PLANET					
Climate change	Greenhouse gas (GHG) emissions	x	19-22		GRI 305: 1-3
	TCFD implementation	x	19-22	Parques Reunidos is working to implement the TCFD recommendations in the Sustainability Report for the reporting year 2025.	
Nature loss	Land use and ecological sensitivity	x	31-32		GRI 304-1
Freshwater availability	Water consumption and withdrawal in water-stressed areas	x	25-27		
PEOPLE					
Dignity and equality	Diversity and inclusion	x	53-54 62-63		GRI 405-1B GRI 405-2
	Pay equality	x	43-44		GRI 202-1
	Wage level	x	43-44		
	Risk for incidents of child, forced or compulsory labour		35-36 70-74	See sections 'Commitment to Our Employees', 'Human Rights' and 'Outsourcing and Suppliers'	GRI408-1B GRI 409-1

Topic	Core metrics and disclosures	Sustainability Report	Page Number	comments	GRI Indicator
Health and well-being	Health and safety	x	37-41		GRI 403-A,B
			59-61		GRI 403-6A
Skills for the future	Training provided	x	50-52		GRI 404-1
PROSPERITY					
Employment and wealth generation	Absolute number and rate of employment	x	42 127-141	See 'Commitment to Our Employees' section	GRI 401-1 A,B
	Economic contribution	x	86		GRI 201-1 GRI 201-4
	Financial investment contribution				
Innovation of better products and services	Total R&D expenses				
Community and social vitality	Total tax paid	x	86	Corporate income tax accrued on profit	GRI 201-1

Index of content according to SASB (Sustainability Accounting Standards Board)

This table includes disclosure topics on sustainability and accounting metrics according to the SASB **Leisure Facilities standard (SV-LF)**, which corresponds to Parques Reunidos main activity.

As additional information, since some of our parks have restaurants and/or accommodation, the corresponding indicators from the SASB sectors Hotels and Lodging (SV-HL) and Restaurants (FB-RN) are also included, although some of them may not be material.

Unless otherwise specified, when reporting data for indicators corresponding to SV-HL and FB-RN, the indicator corresponding to the entire Group's activity is included, not just the restaurants/hotels

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
Energy Management	SV-LF-130a.1 SV-HL-130a.1 FB-RN-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Gigajoules (GJ), Percentage (%)	Pg. 24 (1) 726,815 (2) 72% (3) 73%	726,815 GJ = 201,893 MWh
Water Management	SV-HL-140a.1 FB-RN-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	Pg. 27 (1) 4,201 1000m ³ (2) 68%	Amount of water consumed in areas of high or extremely high water stress: 2,865 1000m ³ . Of that total, 17% is recycled water and 18% is ground water.
Food & Packaging Waste Management	FB-RN-150a.1	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	Metric tonnes (t), Percentage (%)	Pg. 30 (1) 15,812 t (2) 4.8% (3) 69%	The amount of food waste from park restaurants totaled 761 tons. Of the 15,812 tons of waste generated, 49% was managed through recovery operations, a percentage that increases to 69% if incineration with energy recovery is also included.
	FB-RN-150a.2	(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, and (3) percentage that is recyclable, reusable, or compostable	Metric tonnes (t), Percentage (%)	-	This data is currently not available because restaurants are not our primary activity. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
Ecological Impacts	SV-HL-160a.1	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Number	Pg. 148 – 152 (1) 28	All our parks are taken into consideration, not just those with accommodations. Among these, we include those located inside or within a 5 km radius from a conservation area.

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
	SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services	n/a	Pg. 17 - 18	
Customer Safety	SV-LF-250a.1	(1) Fatality rate and (2) injury rate for customers	Rate	Pg. 60 (1) 0 (2) 0.10	Customer injury rate: 0.1 incidents/10 ⁶ visitors. The mortality rate has been 0.
	SV-LF-250a.2	(1) Percentage of facilities inspected for safety, (2) percentage of facilities that failed inspection	Percentage (%)	Pg. 60 (1) 100% (2) 0%	All parks in the Group have been inspected and have passed said inspection.
Food Safety	FB-RN-250a.1	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	Percentage (%)	Pg. 60 (1) 100% (2) 0%	No critical food safety violations have been received.
	FB-RN-250a.2	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tonnes (t)	(1) 0 (2) 0	No food recalls have been conducted during the reporting year at park restaurants or food outlets.
	FB-RN-250a.3	Number of confirmed foodborne disease outbreaks, percentage resulting in public health authority investigation	Number, Percentage (%)	0	No foodborne illness outbreaks linked to food sold at our parks or facilities have been confirmed.
Nutritional Content	FB-RN-260a.1	(1) Percentage of meal options consistent with dietary guidelines and (2) revenue from these options	Percentage (%), Presentation currency	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-260a.2	(1) Percentage of children's meal options consistent with dietary guidelines for children and (2) revenue from these options	Percentage (%), Presentation currency	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-260a.3	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines for children	Percentage (%)	-	Non-material information, as restaurants are not our primary activity.
Labour Practices	SV-HL-310a.1 FB-RN-310a.1	(1) Voluntary and (2) involuntary turnover rate for lodging facility employees	Rate	Pg. 145 (1) 5.3% (2) 76%	Index applied to our sector: total employees in parks and offices. The turnover rate was 81.3%, primarily focused on temporary employees. Considering only permanent employees, it was 17% (calculated as the total exits divided by the average permanent staff of the previous year).

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
	SV-HL-310a.2 FB-RN-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Presentation currency		This data is currently not available. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
	SV-HL-310a.3 FB-RN-310a.2	(1) Average hourly wage and (2) percentage of lodging facility employees earning minimum wage, by region	Presentation currency, Percentage (%)	<p>Pg. 43</p> <p>(1) All regions: 29,255 €/year Spain Parks: 17,996 € Rest of Europe Parks: 28,946 € USA/Australia Parks: 30,474 € Spain Corporate Offices: 74,802 € USA Corporate Offices: 108,291 €</p> <p>(2) -</p>	(1) Due to operating in many countries where wage is not expressed as an hourly rate, but rather as an annual quantity, our average wage data is a year ratio. (2) All Parques Reunidos employees receive at least the minimum wage established in each operating country. However, currently, data on the percentage of employees whose salary exactly matches this minimum is not available. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
	SV-HL-310a.4	Description of policies and programmes to prevent worker harassment	n/a	Pg. 49; 112	
Workforce Health & Safety	SV-LF-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	<p>Pg. 40</p> <p>(1) a) 2.05 recordable injuries/hours worked b) *</p> <p>(2) a) 30.27 near misses/hours worked b) -</p>	(1) "Recordable incidents" are considered as those that require medical treatment beyond first aid. For the Sustainability Report, the rate is calculated as the total amount of recordable incidents over 10 ⁶ hours worked (115 recordable incidents / 11.207 10 ⁶ hours worked). For this indicator SASB recommended methodology was used (115*200,000 hours/hours worked) (2) "Near misses" are considered as incidents that only require first aid treatment, as well as situations that potentially could have caused harm to the involved workers. Near misses are internally recorded but not reported. (1,696 near misses*200,000 / 11,207,000 hours worked). *Contractor incidents are recorded but, due to the majority of contracts being per service and not per hour, there is no sufficient information to calculate the rates. In 2023, the absolute number of contractor recordable injuries was 7.
Supply Chain Management & Food Sourcing	FB-RN-430a.1	Percentage of food purchased that (1) meets environmental and social sourcing standards, and (2) is certified to third-party environmental or social standards	Percentage (%) by cost	-	This data is currently not available. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
	FB-RN-430a.2	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	Percentage (%) by number, Percentage (%) by weight	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-430a.3	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	n/a	Pg. 73 - 74	
Climate Change Adaptation	SV-HL-450a.1	Number of (lodging)* facilities located in 100-year flood zones	Number	3	Based on the European Commission's database: <i>Flood hazard map of the World - 100-year return period</i> . *Considering the entire Group, the affected locations are Sand Castle, Kennywood, and the Corporate Offices of Pennsylvania. None of them have accommodations.
	SV-LF-000.A	Attendance	Number	19,338,854 visitors	
	SV-LF-000.B	Number of customer-days	Number	82,299 hours	Estimation based on the average opening hours of our parks in Spain x Total days of operation across all our parks.
	SV-HL-000.A	Number of available room-nights	Number	-	Non-material information, as accommodation is not our primary activity. Only 9 of our parks have their own accommodation. ¹
	SV-HL-000.B	Average occupancy rate	Rate	-	Non-material information, as accommodation is not our primary activity. Only 9 of our parks have their own accommodation. ¹
	SV-HL-000.C	Total area of lodging facilities	Square metres (m ²)	22,549,435 m ²	Total area of all our facilities: parks and offices
Activity Metric	SV-HL-000.D	Number of lodging facilities and the percentage that are: (1) managed, (2) owned and leased, (3) franchised	Number, Percentage (%)	(2) 100%	All parks are categorized as (2), because some of them are owned by the Group, while others are operated under lease arrangements (in most cases, the lease pertains only to the land) or are subject to administrative concessions (which we categorize, for the proposed categorization, as similar to a lease).
	FB-RN-000.A	Number of (1) entity-owned and (2) franchise restaurants	Number	- USA: (1) 249 own + 6 own franchise (2) 10 third-party - Resto de Europa: (1) 208 own + 9 own franchise (2) 13 third party - España: (1) 119 own + 14 own franchise (2) 0	The question has been adapted to the situation of food and beverage outlets in the Group's parks. (1) Own outlets/restaurants are considered, as well as franchises of other brands owned by the parks and operated by their own employees. (2) Outlets/Restaurants that are not owned by the park and are operated by third parties are considered.
	FB-RN-000.B	Number of employees at (1) entity-owned and (2) franchise locations	Number	-	This data is currently not available because restaurants are not our primary activity. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025. See response to question FB-RN-000.A

1) Parks with accommodation: Adventureland, Dutch Wonderland, Lake Compounce, Marineland, Noah's Ark, Selwo Aventura, Slagharen, Story Land, and Tropical Islands.

Index of content according to UN Global Compact CoP (Communication on Progress)

Question	Sustainability Report Reference	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
G1: Board/senior management engagement	4 87 - 93	GRI 2-12, 2-14, 2-22 (2021)	Principles 1, 7	5, 8, 16
G2: Publicly stated commitment	107 - 109	GRI 2-23 (2021)	Principles 1, 7, 10	8, 16
G3: Code of conduct	6	GRI 2-23 (2021)	Principles 1, 7, 10	5, 8, 16
G4: Individual or group responsible	87 - 93	GRI 2-13 (2021)	Principles 1, 7, 10	5, 8, 16
G5: Formal structure	90	GRI 2-9, 2-13 (2021)	Principles 1, 7, 10	5, 8, 16
G6: Risk assessment processes	91-92	GRI 205-1 (2016)	Principles 1, 7, 10	5, 8, 16
G6.1: Risk assessment detail	74		Principles 1, 7, 10	5, 8, 16
G7: Due diligence	87 - 93	GRI 2-12, 2-23-a-ii, 3-1, 3-3-d (2021)	Principles 1, 7, 10	5, 8, 16
G7.1: Due diligence detail	87 - 93 74	GRI 2-23-e, 3-1 (2021)	Principles 1, 7, 10	5, 8, 16
G8: Raising concerns about company conduct	98 - 99	GRI 2-26 (2021)	Principles 1, 3, 7, 10	5, 8, 16
G8.1: Raising concerns about company conduct - Detail	98 - 99	GRI 2-26 (2021) WEF Common Metrics	Principles 1, 3, 7, 10	5, 8, 16
G9: Lessons	99	GRI 3-3-e (2021)	Principles 1, 7, 10	5, 8, 16
G10: Executive pay linked to sustainability performance	89	CDP C1.3a (2022) WEF Common Metrics	Principles 1, 7, 10	
G11: Board Composition	88	GRI 29 (2021), 405-1 (2016)	Principles 1, 6	5, 8, 16
G12: Sustainability reporting	154 - 184		Principles 1, 7, 10	8, 16
G13: Information assurance	185	CDP C.10.1 (2022) GRI 2-5 (2021)	Principle 10	16

Question	Sustainability Report Reference	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
HR1: Material topics	9 - 14	GRI 3-2 (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR2: Policy commitment	107 - 109 112 - 113	GRI 2-23-a-iv, 2-23-b, 3-3-c (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR2.1: Policy details	107 - 109 112 - 113	GRI 2-23-c, 2-23-d, 2-23-e (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR3: Stakeholder engagement	12	GRI 3-1-b, 3-3-f (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR4: Prevention/mitigation	86 - 87	GRI 3-3-d (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR5: Training	50	GRI 3-3-d (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR6: Prevention/ mitigation progress assessment	94 -95 90 - 91	GRI 3-3-e (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR7: Remedy	94 - 95 90 - 91	GRI 3-3-d-ii (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
HR8: Practical actions	94 - 95	GRI 3-3-c y 3-3-d (2021)	Principles 1, 2	1, 2, 4, 5, 6, 8, 9, 10, 11, 16
L1: Policy commitment	107 - 109 111 - 112	GRI 3-3-c (2021) for GRI 407 (2016), GRI 409 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L1.1: Policy detail	107 - 109 111 - 112	GRI 2-23-c, 2-23-d, 2-23-e (2021)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L1.2: Freedom of association and collective bargaining	107 - 109 46 - 48	GRI 2-30 (2021)	Principles 3, 4, 6	1, 3, 4, 5, 8, 9, 10
L2: Stakeholder engagement	12	GRI 3-1-b y 3-3-f (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L3: Prevention/ mitigation	35 - 36	GRI 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L4: Training	50 - 52 39	GRI 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L5: Prevention/ mitigation progress assessment	35 -36	GRI 3-3-e (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L6: Collective bargaining agreements	46 - 48		Principles 3, 4, 5, 6	1, 3, 8, 9, 10
L7: Women in managerial positions	129		Principle 6	1, 3, 4, 5, 8

Question	Sustainability Report Reference	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
L8: Pay equity	43 -44	GRI 405-2 (2016)	Principle 6	1, 3, 4, 5, 8
L9: Injury frequency	40	GRI 403-9 (2018)	Principles 3, 4, 5, 6	1, 3
L10: Incident rate	40		Principles 3, 4, 5, 6	1, 3
L11: Remedy	101	GRI 3-3-d-ii (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
L12: Practical actions	34 - 57	GRI 3-3-C y 3-3-d (2021) for topics GRI 407 (2016), GRI 409 (2016), GRI 408 (2016), GRI 406 (2016), GRI 403 (2018)	Principles 3, 4, 5, 6	1, 3, 4, 5, 8, 9, 10
E1: Policy commitment	107 - 109 111 – 112	CDP C4.1 (2022) GRI 3-3-C (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E1.1: Policy detail	107 - 109 111 - 112	CDP C4.1 (2022) GRI 2-23-c, 2-23-d, 2-23-e (2021)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E2: Stakeholder engagement	12	GRI 3-1-b y 3-3-f (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E3: Prevention/ mitigation	17 -18	GRI 3-3-d (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E4: Prevention/ mitigation progress assessment	17 - 18	GRI 3-3-e (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E4.1: Goals and targets	121 - 125	GRI 3-3-e (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E4.2: Measuring progress against targets	17 – 18 89	GRI 3-3-e (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15

Question	Sustainability Report Reference	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E5: Remedy	17 - 18	GRI 3-3-d-ii (2021) for GRI 303 (2018), GRI 304 (2016), GRI 305 (2016), GRI 306 (2020), GRI 302 (2016) GRI 201-2-a-iv (2016)	Principles 7, 8	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
E6: Greenhouse gas emissions (Scopes 1 and 2)	20 - 21	CDP C6.1 (2022), CDP C6.3 (2022) GRI 305-1, 305-2 (2016)	Principles 7, 8	1, 2, 11, 12, 13, 14
E7: Greenhouse gas emissions (Scope 3)	20 - 22	CDP C6.5 (2022) GRI 305-3 (2016)	Principles 7, 8	1, 2, 11, 12, 13, 14
E8: R&D investment in low-carbon products and services	-	CDP C4.3c (2022), CDP C4.2b (2022)	Principles 7, 8, 9	
E9: Climate adaptation	19 - 20	GRI 201-2-a-iv (2016)	Principles 7, 8, 9	
E10: Renewable energy	24	GRI 302-1 (2016)	Principles 7, 8, 9	1, 2, 11, 12, 13, 14
E11: Low-carbon products/services	N/A	WEF Common Metric	Principles 7, 8, 9	1, 2, 11, 12, 13, 14
E12: Additional topic-specific questions	13	GRI 3-2 (2021)		
E13: Water withdrawal and consumption	26 - 27	GRI 303-1, GRI 303-2, GRI 303-3	Principles 7, 8, 9	2, 6, 9, 11, 12
E14: Water intensity	26-27		Principles 7, 8, 9	2, 6, 9, 11, 12
E15: Sites in or adjacent to key biodiversity areas	148 - 152	WEF Common Metric GRI 304-1 (2016)	Principles 7, 8, 9	2, 6, 9, 11, 12
E16: Conversion of natural ecosystems	31-32	GRI 304-1 (2016)	Principles 7, 8	2, 6, 9, 11, 12
E17: Ecosystem restoration and protection	84	GRI 304-3 (2016)	Principles 7, 8, 9	2, 6, 12, 14, 15
E18: Air pollution	17	GRI 305-7 (2016)	Principles 7, 8	3.2, 3.4, 3.8, 3.9, 6.3, 12.4
E19: Waste	30	GRI 306-3 (2020)	Principles 7, 8	3, 6, 12, 14, 15
E20: Hazardous waste	30	GRI 306-4, 306-5 (2020)	Principles 7, 8	3, 6, 12, 14, 15
E21: Single-use plastic	28 - 29	WEF Common Metrics	Principles 7, 8	3, 6, 12, 14, 15

Question	Sustainability Report Reference	Related Reporting Standards	Mapping to the Ten Principles of the UN Global Compact	Mapping to SDG Targets
E22: Practical actions	19 - 32	GRI 3-3-c y 3-3-d (2021)	Principles 7, 8, 9	1, 2, 3, 6, 7, 8, 9, 11, 12, 13, 14, 15
AC1: Compliance programme	110	GRI 3-3-c (2021) for topic GRI 205 (2016)	Principle 10	16
AC1.1: Year of programme review	110		Principle 10	16
AC2: Policy	110		Principle 10	16
AC3: Training	101	WEF Common Metrics GRI 205-2 (2016)	Principle 10	16
AC3.1: Training frequency	101		Principle 10	16
AC4: Compliance monitoring	96 - 100	GRI 3-3-e (2021) for topic GRI 205 (2016)	Principle 10	16
AC5: Incidents of corruption	101	WEF Common Metrics GRI 205-3 (2016)	Principle 10	16
AC6: Measures to address suspected incidents of corruption	96 -100	GRI 3-3-d (2021) for topic GRI 205 (2016)	Principle 10	16
AC6.1: Measures taken independently or in response to a dispute or investigation by a government regulator	101			16
AC7: Collective action against corruption	96-101	GRI 3-3-d (2021) for topic GRI 205 (2016)	Principle 10	16
AC8: Practical actions	106 - 100	GRI 3-3-c y 3-3-d (2021) for topic GRI 205 (2016)	Principle 10	16



Piolin Bidco, S.A.U. and Subsidiaries

**Independent Assurance Report on the
Sustainability Report which includes the Non-
Financial Information Statement (NFIS)**

31 December 2023

*(Translation from the original in Spanish. In the
event of discrepancy, the Spanish-language
version prevails.)*



KPMG Auditores, S.L.
Pº. de la Castellana, 259 C
28046 Madrid

Independent Assurance Report on the Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for 2023

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the Sole Shareholders of Piolin Bidco, S.A.U.

We have been engaged by Piolin Bidco, S.A.U. management to perform a limited assurance review of the accompanying Sustainability Report (hereinafter, the Report) of Piolin Bidco, S.A.U. (hereinafter, the Parent) and subsidiaries (hereinafter, the Group) for the year ended 31 December 2023, prepared in accordance with the Sustainability Reporting Standards (hereinafter, GRI Standards), as described in "Index of content according to GRI (Global Reporting Initiative)", and the SASB Leisure Facilities standard (SV-LF), Hotels and Lodging (SV-HL) and Restaurants (FB-RN) indicators as described in "Index of content according to SASB (Sustainability Accounting Standards Board)", of the Report.

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the Consolidated Non-Financial Information Statement (hereinafter NFIS) of the Group at 31 December 2023, included in the Report, which in turn forms part of the Group's consolidated Directors' Report, prepared in accordance with prevailing legislation and GRI Standards, based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the aforementioned NFIS.

The Report includes additional information to that required by GRI standards, SASB indicators and prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance work. Our work was limited exclusively to providing assurance on the information identified in the "Index of content according to GRI (Global Reporting Initiative)", "Index of content according to SASB (Sustainability Accounting Standards Board)" and "Index of content required by law 11/2018 of 28 December" tables of the accompanying Report.

Responsibility of the Parent's Directors and Management

Management of the Parent is responsible for the preparation and presentation of the Report in accordance with the GRI Standards, in accordance with each subject area in the "Index of content according to GRI (Global Reporting Initiative)" and "Index of content according to SASB (Sustainability Accounting Standards Board)" tables of the Report.

In addition, the Directors of the Parent are responsible for the content and authorisation for issue of the NFIS included in the Group's consolidated Directors' Report. The NFIS has been prepared in accordance with prevailing mercantile legislation and selected Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the aforementioned NFIS.



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This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Report is free from material misstatement, whether due to fraud or error.

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the Report was obtained.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM1), which requires us to design, implement and operate a system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 (Revised)), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

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

Our work consisted of making inquiries of management, as well as of the different units and areas of the Group that participated in the preparation of the Report, reviewing the processes for compiling and validating the information presented in the Report and applying certain analytical procedures and sample review tests, which are described below:

- Meetings with the Group's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the Report for 2023 based on the materiality analysis performed by the Group and described in the "Materiality assessment" section, considering the content required by prevailing mercantile legislation.



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- Analysis of the processes for compiling and validating the data presented in the Report for 2023.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the Report for 2023.
- Corroboration, through sample testing, of the information relative to the content of the Report for 2023 and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.

Conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that:

- The Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the GRI Standards, as described in the "Index of content according to GRI (Global Reporting Initiative)" table of the Report.
- The information included in section "Index of content according to SASB (Sustainability Accounting Standards Board)" of the Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2023, relative to the SASB Standards has not been prepared, in all material respects, in accordance with those standards.
- The NFIS of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2023 included in the Report, has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the Report.

Use and Distribution

In accordance with the terms of our engagement letter, this Report has been prepared for Piolin Bidco, S.A.U. in relation to its Sustainability Report and for no other purpose or in any other context.

In relation to the Consolidated NFIS, this report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Auditores, S.L.

(Signed on original in Spanish)

Patricia Reverter Guillot

26 March 2024