

vidrala

**2025
SUSTAINABILITY
REPORT**

vidrala



vidrala

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OUR VISION: The best is yet to come

Message from the Director of Sustainability and Corporate Development



“We are part of an industry where decarbonising our operations is inherently complex. We manufacture glass in a continuous, intensive processes at very high temperatures. That is why our operating principle is clear: the most sustainable kWh is the one that is not consumed. On this basis, we are rolling out an ambitious investment plan to triple the electrical energy produced at our plants by 2028, strengthening our energy resilience and offering our customers genuinely decarbonised glass.”

Galo Álvarez

Director of Sustainability and Corporate Development

We present the 2025 Sustainability Report in a particularly significant year for Vidrala, as we celebrate 60 years of industrial history. Six decades of building a company with a solid production base, a well-invested industrial footprint, and a clear long-term focus on serving our customers.

We are an example of an industry for which decarbonisation is not straightforward. We manufacture glass through continuous, energy-intensive processes at very high temperatures. Our operating principle is clear: the most sustainable kilowatt-hour is the one that is not consumed. We produce glass using less energy per tonne of melted glass, placing us among the manufacturers with the lowest emission factors in the sector¹. Building on this foundation, we have rolled out an ambitious investment plan to triple the electricity generated on-site by 2028, strengthening our energy resilience and offering our customers genuinely more decarbonised glass.

Simultaneously, in 2025 we have achieved a historic record in the use of recycled glass in our products. This reduces the need for virgin raw materials and the energy required for melting, reinforcing the circularity of glass from an industrial perspective. Glass, due to its inert nature and infinite recyclability, continues to consolidate its position as the ultimate packaging material².

This progress is underpinned by the commitment of our people. Qualified teams, safe working environments and an execution-oriented organisation are the basis of our industrial capacity. We firmly believe that sustainability and competitiveness go hand in hand when investing with industrial rigour and managing the associated technological risk. At Vidrala, we do this without passing on the costs of decarbonisation to our customers, keeping them at the heart of every investment decision.

1. We have determined an emission factor of 0.321 tCO₂ per tonne of melted glass through internal calculations. The benchmarking analysis was based on the 2022 annual sustainability reports and CDP reports of our main competitors in the countries where we operate.
2. [How does packaging material shape consumer perception?](#)

Our (ID)Entity

Our History

In 2025, Vidrala celebrates 60 years of industrial experience, driven by innovation, operational excellence and commitment to its customers. Over half a century later, we continue to evolve as a leading international group in the glass packaging sector, producing more than 9 billion glass containers per year. We operate across two continents and represent a key presence in the main food and beverage markets.

The Vidrala Group is currently organised into three business units that reflect the Group's diversity, specialisation, and international outlook, supported by the corporate leadership of Vidrala HQ (central services).



Vidrala Europe brings together industrial activities across the Iberian Peninsula and France, with production plants in Spain and Portugal, and maintains solid commercial relationships with customers in the main markets of Southern Europe. This unit operates with a strong focus on operational efficiency, proximity to customers, and continuous improvement, drawing on decades of technical experience and a consolidated industrial culture. Its position as a reference supplier in highly demanding markets is sustained by its strong service capacity, operational flexibility, and unwavering commitment to product innovation and sustainability.



Encirc represents the heart of the Group's integrated model. With three facilities across the United Kingdom and Ireland, including manufacturing sites, beverage filling operations, and logistics platforms, Encirc delivers a unique industrial solution that connects the production process directly with the end customer. Its 360-degree model enables efficiencies to be captured throughout the supply chain and has been recognised for its innovation in decarbonisation, biofuel use, electrification, and collaboration with public and private stakeholders on the journey towards net zero. Encirc stands as a key platform for future development in Northern Europe and a leading example of vertical integration in the glass industry.



Vidroporto, incorporated in 2023, forms the foundation of our activity in Brazil, one of the most dynamic glass packaging markets in Latin America. With two operational industrial plants, Vidroporto has demonstrated rapid operational integration, cultural alignment, and significant growth potential. This unit adds a new dimension to Vidrala, both geographically and commercially, and enables the Group to strengthen its capacity to serve global customers seeking sustainable, competitive, and regionally adapted solutions.

The Vidrala Group is now a key player in the food and beverage packaging value chain. Our activity goes beyond glass: we offer complementary services that include logistics solutions, packaging operations and technical packaging development, all with a high degree of innovation and a strong customer focus.

As we celebrate our 60th anniversary, we maintain the same ambition that has guided us from the beginning: to reimagine the role of glass in a more circular, healthier and more competitive economy. Through a strategy of sustainable growth and continuous innovation, we continue to build the future of our industry with responsibility, vision and determination.

Our Values

At Vidrala, values are not defined in the abstract - they are lived every day in our workplaces. Our commitment to people, sustainability, continuous improvement, collaboration, performance and customers are the six pillars on which we build our identity as an industrial group. These values are not merely strategic, but are linked to the actions we promote from within, fostering a shared culture in which each person has a role to play.



We develop talent while respecting diversity. We promote innovation to anticipate challenges. We seek efficiency without compromising our environmental responsibility. And above all, we remain true to what defines us by working as a team, with transparency and commitment, to provide valuable solutions to our customers and society.

Throughout 2025, we rolled out initiatives to reinforce these values at all levels of the organisation. New materials and channels were introduced to make it easier for stakeholders to understand and apply these principles in their day-to-day work. Among these initiatives, the internal “We Value” campaign stands out, delivered through a corporate leaflet, regular newsletters, and audiovisual content broadcast at our plants, with the support of the management team. Together, these actions form part of a lively, ongoing conversation about something bigger: what it means to be part of Vidrala.

Commitment to new models

In 2025, the positive impact generated by our range of lightweight bottles has been particularly significant in three iconic families: Cava, Bordeaux and Burgundy. Although these models were launched in previous years, their gradual implementation and replacement of heavier versions has led to a tangible environmental improvements across our manufacturing operations.

↘ LOWER CONSUMPTION
of raw materials, water, and CO2.

↘ WEIGHT REDUCTION
across the entire range, with models
up to 27% lighter.

NEW RANGE



BD
VIVA LITE
75 cl
300g



BD
NOVA LITE
75 cl
360g



BG
NOVA LITE
75 cl
370g



BD
CLARA LITE
75 cl
400g



BD
KOSMOS
75 cl
410g



CAVA
LITE
75 cl
750g



Introducing the new LITE range.
At Vidrala, we are taking a **further step towards sustainable development**, creating a future for all, because we believe in successful industrial activity that respects nature.

↗

lighter, more sustainable, more Vidrala



Awards and recognition

In 2025, we have proudly received numerous prestigious awards, reflecting our commitment to excellence, sustainability, and community impact:



- Carlos Delclaux, Chairman of Vidrala, received the Álava Ambassador Medal.
- Vidroporto was recognised as a Sustainable Partner by our client The HEINEKEN Company.
- Encirc received the 'Strengthening Business Through People' award at the British Glass Glass Focus Awards 2025 for the Looped Walkway project at our Derrylin site.
- Encirc was recognised as Large Business of the Year and Outstanding Business of the Year at the Belfast Telegraph Business Awards.
- Encirc received Gold certification at the Business in the Community (BITC) NI CORE Responsible Business Awards.
- Encirc received Platinum certification for both the BITC NI Business & Biodiversity Charter, and the Environmental Benchmarking Survey.
- Encirc obtained Silver certification from Diversity Mark NI



Continuing with the recognition, this year, according to the report published by the Carbon Disclosure Project (CDP), we achieved a 'B' rating in Climate Change and improved with an 'A-' rating in Water Management, which reveals the Group's environmental performance, management, and continued progress in sustainability.



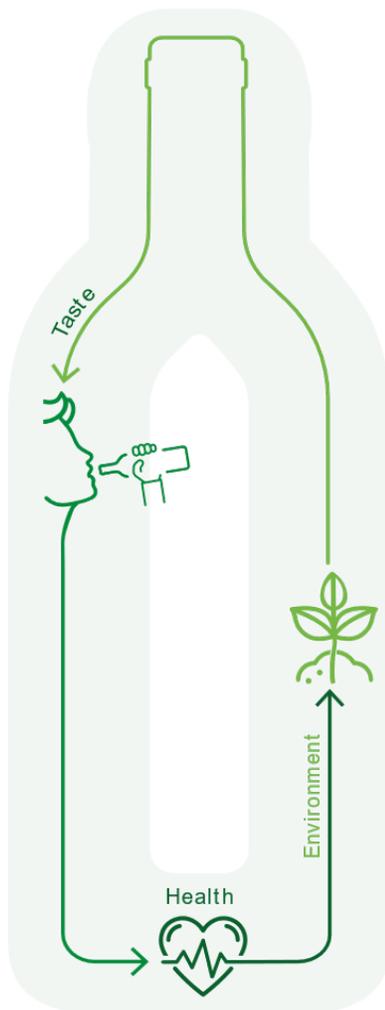
The CDP score is closely linked and aligned with the Taskforce for Climate-Related Financial Disclosures (TCFD), Science Based Targets initiative (SBTi), and UN Sustainable Development Goals (SDGs). The scores assess companies' awareness of environmental issues, their governance and management of sustainability strategies, and progress toward environmental management. These key frameworks are integrated into our corporate governance strategy. More information can be found in the Corporate Governance section of this report.

OUR SUSTAINABILITY STRATEGY: Glass Made Good

This Non-Financial and Sustainability Information Report (EINFIS) complies with the requirements set out in the Corporate Sustainability Reporting Directive (CSRD), which aims to improve transparency on sustainability issues and ensure comparable, high-quality information across the European Union. This report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS). It also addresses the priority issues identified by the Vidrala Group (hereinafter the Group) in its double materiality analysis, revised in 2025.

The Vidrala Group comprises its parent company, Vidrala, SA, based in Llodio (Álava), and its subsidiaries. The information and quantitative data presented in this report correspond to the period from 1 January to 31 December 2025 and relate to the entities consolidated within the Vidrala Group's financial reporting scope.

Vidrala's sustainability strategy is underpinned by our 4P framework: People, Place, Planet & Prosperity. This framework ensures that our operations are aligned with long-term sustainability goals, addressing industry challenges and creating value for all stakeholders. In 2025, this approach will take shape in four main working groups: Glass Industry of the Future, Sustainable Value Chain, People, and Nature and Communities, each of which is geared toward supporting a specific pillar of the 4P framework.



In an environment where food safety and consumer confidence are increasingly demanding, the choice of packaging material is an important industrial decision. For this reason, in the 2025 Sustainability Report, we have included, for the first time a technical reflection on the relationship between packaging materials, product protection, and consumer health.

Glass stands out for a fundamental characteristic: it is chemically inert. As a result, it does not interact with the food or beverages it contains, nor does it release substances into them. This stability is not a claim or a promise, but an intrinsic physical property of the material, proven and validated over time.

By integrating this approach into the 2025 report, we reinforce an essential attribute of glass that has been part of our industrial expertise for decades. Its capacity as a reliable and stable material helps to protect food safety, minimise exposure to unwanted chemical migration, and uphold demanding quality standards throughout the value chain. It is a structural advantage of the material, particularly relevant in a context of increased regulatory and consumer demands.

PLANET: Reducing Environmental Impact and Fostering a Sustainable Value Chain

This pillar of the Glass Made Good strategy focuses Vidrala's commitment to reducing its environmental footprint throughout the entire glass container life cycle. Through our working groups represented in the pillars of our strategy (Glass Industry of the Future and Sustainable Value Chain), we are making progress in energy efficiency, electrification and heat recovery, increasing recycled glass content and growing use of renewable electricity, while strengthening relationships with suppliers.

Our objective is clear: fewer emissions, fewer resources consumed and greater circularity, without compromising operational quality or safety.

1. Glass Industry of the Future

Furnace of the Future

In 2025, furnace management has focused on efficiency, electrification capacity, and operational stability, while maintaining quality and safety standards. To support this evolution, investments have been concentrated in three key areas: Plant electrical infrastructure and grid connection; Heat-recovery systems that reduce the thermal demand of melting, and Digital tools that standardise decision-making and enhance process control.

This combination translates into tangible results, maintaining one of the lowest emission factors in the sector: in 2025, our factor stands at 0.321 tCO₂ per tonne of melted glass, representing a 2.2% improvement in relative terms compared with the previous year.



New Cogeneration Plant

In Derrylin, Northern Ireland, the commissioning of a combined heat and power (CHP) plant has enabled renewable energy to be used once again to power operations, accounting for 30% of the plant's total consumption.

Glass of the Future

In 2025, we have focused the development of the glass of the future on two complementary objectives ranging from cullet collection and processing batch pre-heating, with the aim of increasing circularity and reducing the energy demand of the melting process, whilst maintaining operational stability.



The actions taken at Vidroporto, including the increased capacity of cullet treatment in Porto Ferreira and the commissioning of a new state-of-the-art automated and expanded facility in Estância, have reinforced the availability, quality and traceability of the recycled glass that feeds our furnaces.

Glass cullet treatment

Photographs taken at our Vidroporto cullet treatment plant during the glass sorting process.

Smart manufacturing

To transform technical capability into measurable results, our smart manufacturing workstreams provide critical support for data governance, continuous monitoring, and automation - translating plant data into operational decisions that enhance productivity, quality, and energy efficiency. During 2025, the Group's technological standardisation reached a common level across plants, reducing process variability and strengthening our commitment to getting things right first time.

Ongoing initiatives and 2025 projects

Vidrala has developed several high-impact projects within its smart manufacturing strategy:

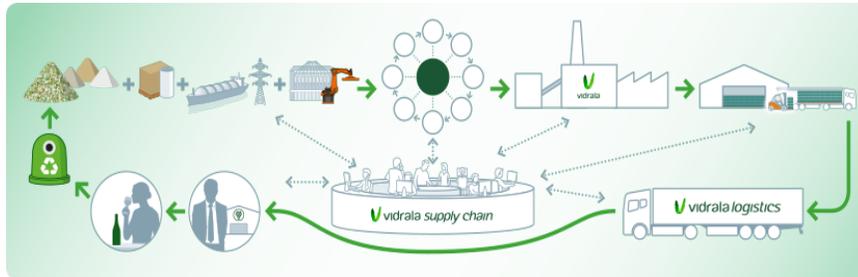
- An integrated digital assistant in operations that recommends corrective actions, evaluates their effectiveness, and shortens resolution times, reducing repeated defects, stoppages, and remelted glass.*
- Infrared cameras on blank moulds and plungers that stabilise forming, extend tool life, and reduce variability, improving repeatability and quality uniformity.*
- Artificial vision systems on cross-conveyor, stacker and reject points that anticipate incidents and address root causes, reducing handling-related rejection and freeing up effective end-of-line capacity.*
- Predictive maintenance that delivers enhanced data granularity and improved traceability of the forming cycle, helping to reduce downtime and avoid energy losses linked to process repetition.*
- Digital transformation training programmes to support the transition to smart manufacturing operations.*

At the heart of Vidrala's smart manufacturing strategy lies data management - ensuring accessible, structured and actionable information. Tools such as Fenix OEE (Overall Equipment Effectiveness) and iPlant 2.0 enable real-time monitoring and continuous improvement of processes.

2. Sustainable Supply Chain

Recycled raw materials

In addition to the investments in cullet processing made in Brazil, we are also carrying out applied research on the formulations of different virgin materials, as well as identifying waste streams suitable for controlled reintroduction into the furnace. At the same time, we are exploring market initiatives that ensure technical compatibility, traceability, and quality, in line with the experience gained in 2024 with biomass derived by-products.



Advancing with industrial rigour

We are moving toward greater glass circularity with a progressive and realistic approach, assessing lower-carbon alternatives that can be integrated into a demanding industrial environment without compromising process stability or product quality.

At the same time, we continue to maximise the recycled content in our containers, strengthening supply-chain resilience and reducing dependence on virgin resources by diversifying sourcing channels.

Our experience shows that decarbonising glass requires a combination of innovation, continuous learning and technical rigour. From this perspective, we continue to move forward with the aim of reducing emissions in a structural way and consolidating a circular economy model compatible with the industrial reality of the sector.

Sustainable energy

Decarbonising glass manufacturing requires transforming the energy mix that supplies our furnaces. At Vidrala, we approach this challenge with an industrial and pragmatic mindset, deploying a combination of levers that enable the progressive reduction of emissions, while safeguarding operational stability and the long-term competitiveness of our plants.

Advancing towards a lower-carbon operating model requires the systematic assessment of alternative energy sources capable of reducing the carbon intensity of our processes. Within this framework, we are evaluating the role of biomethane and hydrogen as complementary energy sources, subject to their geographical availability, the development of enabling infrastructure and their safe integration into a continuous industrial process.

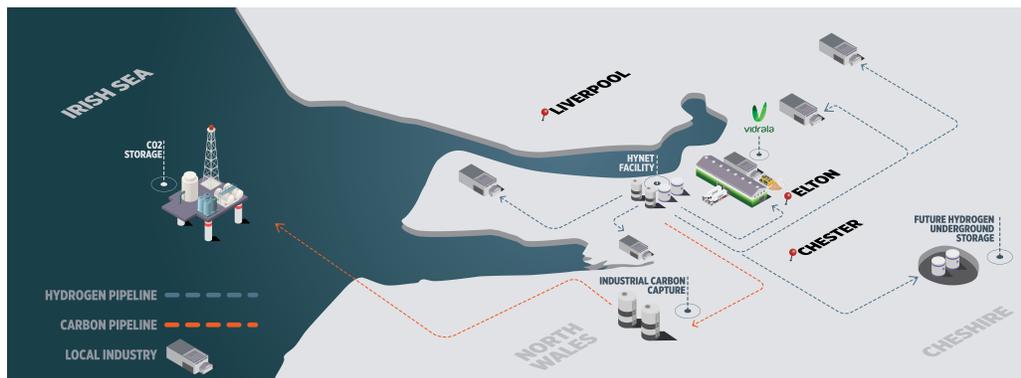


Illustration showing the spatial distribution of the HyNet North West cluster in relation to our Elton site.

At the same time, we are making progress in the electrification of furnaces and processes. In terms of the furnaces, we are increasing the use of electricity to reach levels of electrification of up to 25%, as is the case at our facility in Castellar del Vallès, where we have reached the mentioned percentage in audited tests. In addition, we have made progress in the electrification of auxiliary stages of the process, such as batch preparation at the Santos Barosa facility in Portugal, contributing to reducing the energy intensity of the furnace.

Electrification is supported by the development of on-site renewable generation projects, primarily photovoltaic installations, which contribute to covering an increasing share of energy demand and strengthening system resilience. In 2025, several small-scale projects were executed, and preparatory work was completed for larger developments planned for 2026.

Sustainability in our value chain

To ensure sustainable practices across our supply chain, we have worked with our suppliers throughout the year to promote responsible sourcing, reduce emissions impact, and comply with our environmental standards. These partnerships strengthen both the resilience of our supply chain and our environmental commitments.

Recognising the critical role of suppliers in our journey towards achieving a net-zero carbon footprint, we prioritise collaboration, innovation, and accountability to foster sustainable practices. We currently maintain a detailed analysis of the 20% most relevant suppliers in our internal systems, enabling the monitoring of compliance, cybersecurity, ESG issues, financial matters, and geopolitical risks.

We equip our procurement team with the tools and capabilities necessary to integrate sustainable purchasing practices into their daily activities. In 2025, 90% of the procurement team completed bespoke training in sustainable procurement. This training enables the team to incorporate ESG risk assessments into supplier evaluations, facilitating informed decision-making on new suppliers and the implementation of corrective measures with existing suppliers.



International Synergies

In 2025, we hosted a resource matching workshop in partnership with International Synergies, bringing together local companies from Northern Ireland. The workshop aimed to share best practices, promote sustainable approaches across the supply chain, and identify collaborative opportunities to improve resource efficiency. By fostering circular economy models, the initiative seeks to contribute to a regional reduction in CO₂ emissions while generating economic and environmental benefits for the participating companies.

PEOPLE: BELONG - The Future Is Ours

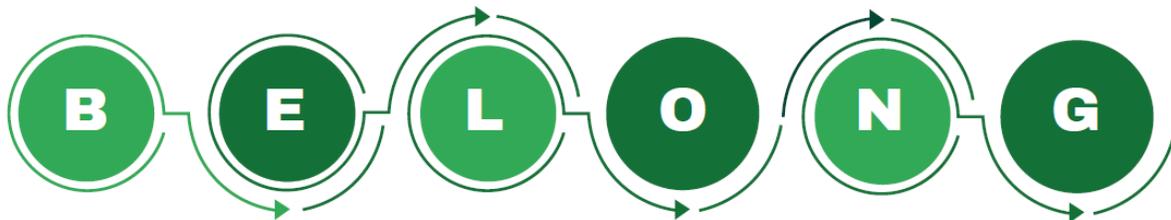
- B** Bridgig Equality, Diversity & Inclusion
- E** Elevate Workplace
- L** Leverage Great Talent
- O** Open Pathways
- N** Nurture Engagement
- G** Give Back to Community

At Vidrala Group, BELONG is much more than a framework: it represents a global, diverse, and cohesive community in which people occupy a central place in both our strategy and business model. Our story is built on different cultures, languages, and professional backgrounds, united by a common purpose: to ensure that every individual feels a sense of belonging and can grow in a safe, inclusive, and future-oriented environment.

From our teams in Spain, Portugal, and France, through England and Ireland, to Brazil, cultural diversity is an integral part of daily life. This diversity brings complementary perspectives, drives creativity, and strengthens the Group’s resilience in a demanding industrial environment. BELONG serves as the framework that connects these differences and turns them into a shared strength.

In 2025, building on the progress and lessons learned in 2024, BELONG is further strengthened as a structural element of the Group’s People, Culture, and Transformation strategy. Ultimate responsibility for its design, implementation, and monitoring rests with the Chief People Officer, a member of the Executive Committee, ensuring alignment with the corporate strategy and integration into decision-making processes.

BELONG tells the story of how, together, we transform cultural diversity and the unique value of every individual into a driving force for sustainability, innovation, and social impact. This story continues to grow with every person who joins Vidrala Group, showing that when cultures come together and people truly feel they belong, the future becomes genuinely extraordinary.



Each dimension of BELONG represents a key area of action, in which the initiatives and results of Vidrala Europe, Encirc, and Vidroporto complement each other to build a more human, inclusive, and sustainable future.

B- Believe in Equality, Diversity & Inclusion

Where the journey begins: EDI as the starting point

The BELONG strategy begins with the conviction that everyone should have equal opportunities to develop professionally. At Vidrala, equality, diversity, and inclusion are approached both as cultural principles and as factors that contribute to business performance and sustainability.

The Inspira STEAM programme, recognised by the Spanish Ministry of Education, reflects this commitment from the earliest stages of education, fostering scientific and technical vocations and helping to reduce the

gender gap in industrial sectors. Internally, the global Women In Manufacturing (WIM): Commitments to Equality campaign, implemented across all Group countries, reinforces a shared message and unified stance on diversity and inclusion.

At Encirc, achieving the Silver Diversity Mark NI recognises the structured approach adopted to ensure inclusive environments where every individual can thrive, supported further by the establishment of an EDI committee. At Vidroporto, full pay equity between men and women has been achieved, alongside compliance with legal quotas for the inclusion of people with disabilities and apprentices, all integrated with equal conditions and opportunities. At Vidrala Europe, the management of culturally and generationally diverse teams strengthens a culture grounded in respect, collaboration, and equal treatment.

During 2025, the Group has progressed in consolidating indicators that enable objective evaluation of equality advances, enhancing transparency and accountability in this area. In this way, BELONG becomes the first step towards a culture where everyone, without exception, finds their place.

E – Elevate Our Workplace

A setting where talent can flourish

BELONG is also reflected in our workplaces, which are evolving to adapt to people rather than the other way around. At Vidrala, the Great Place to Work certification, achieved for the third consecutive year, demonstrates the consolidation of an environment based on trust, collaboration, and well-being, providing a strong foundation for continued improvements in the employee experience.

Building on the progress made in 2024, in 2025 the Group continues to drive the gradual transformation of offices and industrial plants, the development of ergonomics programmes, and the adoption of flexible and hybrid working models, with the aim of enhancing both employee well-being and the sustainability of the organisational model.

At Encirc, the Zero Harm strategy represents a turning point: every employee commits to protecting themselves, their colleagues, and the environment. Safety and health move beyond being individual goals to become a shared, collective purpose.

The stage where talent thrives

Vidroporto complements this vision with initiatives such as the Internal Accident Prevention Week (SIPAT), ongoing investments in machinery protection, and regular health campaigns. At Vidrala Europe, improvements to industrial environments and attention to physical and mental well-being strengthen a safe and sustainable working framework.

L – Leverage Great Talent

Talent as a driver of change

The development and retention of talent are key drivers of the Group's competitiveness. Within the BELONG framework, Vidrala promotes initiatives aimed at attracting diverse profiles and fostering professional development throughout the employee's career journey.

Horizon has been established as the identity that unifies our talent and learning initiatives. Under this banner, we deliver experiences that link our corporate values with critical skills, promoting collaboration, innovation, and continuous improvement, among other objectives. Horizon is more than a name: it is the framework that gives purpose and visibility to our commitment to talent attraction and development, ensuring that every action reinforces the Vidrala culture in our people.

Early careers programmes at Vidrala and Ignite at Encirc facilitate the integration of young students and professionals, encouraging innovation and fresh, diverse perspectives. The tenth edition of Master Glass design contest and the unification of the candidate platform at Vidrala enhance the experience and stimulate creativity.

At Encirc, the increase in apprenticeships, scholarships, and internships reflects a sustained commitment to young talent. Vidroporto complements this approach with a comprehensive benefits package, support for university and language studies, and a voluntary turnover rate of just 0.27%.

A culture that fosters growth

85% of Vidroporto employees report being satisfied with their career opportunities - evidence of a culture committed to talent development and retention.

O – Own Our Development

Learning as a shared journey

In a transforming industrial environment, continuous learning is established as a strategic pillar. In 2025, Vidrala continues to drive technical training, leadership, and mentoring programmes, aimed at preparing teams for present and future challenges.



Vidrala Academy turns knowledge into tangible value for the organisation, creating a system that fosters skills transfer, innovation, and efficiency. Through programmes aligned with strategic and sustainability objectives, this ecosystem encourages continuous improvement, optimises processes, and reinforces a learning culture, consolidating Vidrala as a benchmark in talent development and corporate responsibility.

One Horizon Evolution has become the Group's global leadership programme, promoting the ongoing development of our leadership community since 2015 and aligning behaviours and decisions with Vidrala's values and purpose. More than training, it provides a space to grow together towards agile, inclusive, and future-oriented leadership.

Encirc strengthens its commitment to sustainability through Responsible Procurement training and the creation of new learning spaces, facilitating knowledge exchange. Vidroporto invests systematically in leadership development through leadership programmes, coaching, and individual development plans, while rigorously complying with mandatory annual training in safety and quality.

N – Nurture Engagement



United by purpose, guided by commitment

A sense of belonging is strengthened when people feel heard, valued, and recognised. At Vidrala, the Be Healthy programme, employee engagement surveys, and the update of corporate values, combined with active employee participation through sustainable ideas programmes, training sessions, and internal campaigns, reinforce a culture of active listening and continuous improvement. Employee pride in belonging reaches 88%, while pride in products and services stands at 95%.

At Encirc, initiatives such as meditation sessions along the Elton Woodland Walk and the development of the Derrylin Looped Walkway integrate well-being, nature, and community. At Vidroporto, recognition campaigns, internal celebrations, and organisational climate surveys have consistently maintained participation and satisfaction levels above 90% over the past four years.

G – Give Back

Social impact as a shared legacy

The social dimension of BELONG extends beyond the Group's internal environment. Vidrala drives charitable projects linked to the fight against cancer and sporting events such as Volta aos 7 and Move & Help, where every kilometre travelled is transformed into support for social causes.

Encirc channels its social contribution through programmes focused on the empowerment of young women as future leaders, the Tackling Poverty Fund, support for Gympanzees, and sponsorship of Paralympic athletes. These initiatives reflect a sustained commitment to fostering equal opportunities and promoting social inclusion within local communities.



At Vidroporto, commitment to the local environment takes particularly tangible form through the Recicla Vidro project, which directs funds raised from glass recycling to APAE Porto Ferreira, with the company doubling the amount raised. This is complemented by the allocation of 2% of corporate tax to local social funds and the active promotion of employee volunteering campaigns, strengthening close and shared responsibility with the community.

PLACE: Strengthening Connections with Our Community

The Place pillar reflects Vidrala’s commitment to the sustainable development of the regions in which it operates and to the protection of the ecosystems that surround and support our industrial activity. Long-term value creation for the Group is closely linked to our ability to operate responsibly, in an integrated manner, and with respect for social and environmental context. Building on work carried out in previous years, in 2025 Vidrala continues to strengthen its environmental management approach.

Biodiversity: Protecting ecosystems to strengthen business resilience

At Vidrala, attention to biodiversity is part of our commitment to developing increasingly sustainable glass packaging and is progressively integrated into business management, in line with our Biodiversity Policy and consistent with international frameworks such as the Kunming-Montreal Global Biodiversity Framework and the UN SDGs, in particular SDG 14 (Life Below Water) and SDG 15 (Life on Land).

Our approach combines the identification of impacts and dependencies, ecosystem restoration, and collaboration across the value chain, taking into account factors such as water use, proximity to natural habitats, and effects throughout the supply cycle. These actions are supported by responsible sourcing practices, the use of recycled materials, and circular economy principles.

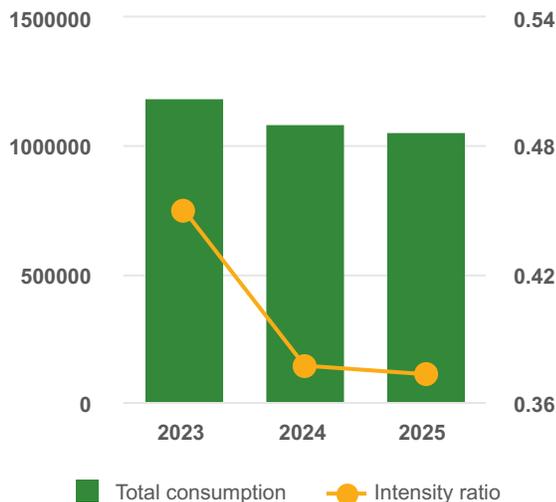
In 2025, this analysis has been strengthened through integration with climate risk assessments, incorporating biodiversity impacts from a physical risk perspective and contributing to a more comprehensive view of operational resilience.

Promoting biodiversity and environmental education in the local community

The Biodiversity Committees continuously drive environmental improvement projects at the Derrylin and Elton sites, focusing on enhancing forested areas, integrating nature-based solutions, and creating green spaces within facilities, such as living walls, to support biodiversity and employee well-being.

At Derrylin, we actively support around 30% of schools in Fermanagh through targeted funding, and volunteering from members of our Biodiversity Committees.

Water: Managing water responsibly



Vidrala maintains its goal of reducing water consumption by 50% in 2030 compared to 2018, complemented by specific objectives adapted to the local realities of the communities in which we operate.

In 2025, the Group continues to deploy technical measures implemented in previous years, such as the gradual reduction of water-cooled equipment, process optimisation to decrease compressed air consumption, and improvements to water reuse and treatment systems. These actions maximise water-use cycles and reduce overall demand.

Rainwater capture and reuse projects are also being developed, further reinforcing the Group’s water strategy and helping to reduce pressure on local water resources.

PROSPERITY: Ensuring Long-Term Competitiveness through Reinvestment and Sustainable Growth

The social contribution of the Vidrala Group is delivered through the BELONG programme under the PROSPERITY pillar and is rolled out across all business units. The main initiatives undertaken in each geography have already been outlined in this report; this section provides an overarching view of how these actions come together within a shared framework to support local communities.

Another key area of focus is initiatives that combine sport and social action, where active participation generates a direct and positive impact on communities. The Group also promotes projects with strong local roots, including circular economy initiatives and financial contributions channelled through local social funds. This approach is further strengthened by the promotion of corporate volunteering and the allocation of resources to community projects, fostering close relationships built on shared responsibility and a long term commitment to the communities in which the Vidrala Group operates.

As a visible example of this commitment, Vidroporto promotes the Recicla Vidro project, which allocates the funds generated by recycling to APAE Porto Ferreira and doubles them with an additional contribution from the company.



Clear rules, certainty and technical rigour: this is the foundation for transforming the sector, and the focus of our engagement.

As an international group, we proactively contribute to the development of policies and regulatory frameworks that affect glass, packaging and the transition towards a more sustainable economy. We promote two way dialogue with institutions, industry associations and stakeholders, aimed at advancing evidence based regulation that enhances environmental performance while safeguarding long term industrial competitiveness.

We provide technical expertise, operational experience and an industrial perspective to support criteria that strengthen circularity, improve the efficiency of recycling systems and increase transparency for consumers. This work is carried out in line with a corporate culture founded on transparency, integrity and ethical business practices.

A cross cutting priority has been to secure competitive and predictable energy conditions, promoting measures that ensure energy intensive industries such as glass have access to decarbonised energy at affordable costs, supported by adequate infrastructure and security of supply. In this context, in 2025 we have advocated for the inclusion of glass in the various CO₂ compensation mechanisms. We have also promoted regulatory and commercial frameworks that safeguard a level playing field between countries.

In terms of decarbonisation, the Group contributes to accelerating viable solutions in the glass industry through technical evidence and operational experience. This approach is underpinned by our trials with hybrid furnaces and the use of alternative fuels, as well as by our support for frameworks that enable the deployment of new energy carriers and the associated infrastructure.

In the area of the circular economy, we advocate regulatory approaches that recognise the circularity and high recyclability of glass, promoting policies that enhance environmental performance without compromising industrial viability. We channel part of this contribution through industry associations such as ANFEVI, FEVE, AIVE, Abividro and British Glass. In the United Kingdom, this engagement has been particularly reflected in

the reform of packaging regulations and Extended Producer Responsibility, where we have contributed data and operational expertise to public consultations in order to promote high quality recycling systems, consistent collections and clear information for consumers.



***Statement of
Non-Financial
Information and
Sustainability
Information***

INTRODUCTION

The following Non-Financial and Sustainability Information Statement (NFSIS) complies with the requirements set out in Directive 2022/2464 of the European Union (the “Corporate Sustainability Reporting Directive” or CSRD), designed to enhance sustainability transparency and ensure the preparation of high-quality, comparable reports across the EU. This report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), pending transposition as of the reporting date, and also meets the requirements established in Spanish Law 11/2018 on non-financial information and diversity, as well as Regulation (EU) 2020/852 on the EU Sustainable Finance Taxonomy. It also addresses the priority topics identified by the Vidrala Group (hereafter referred to as Vidrala or the Group) in its double materiality analysis (DMA), updated in 2025.

The Vidrala Group includes its parent company, Vidrala, S.A., headquartered in Llodio (Álava), together with its subsidiaries. The information and quantitative data presented in this report cover the period from 1 January to 31 December 2025 and correspond to the entities consolidated within the financial reporting perimeter of the Vidrala Group.

Only those NFSIS data points identified as material under the double materiality analysis, or required under the standards, have been included in this report. Mandatory requirements stipulated in Law 11/2018 on non-financial information and diversity are specifically referenced in an annex.

The Consolidated Non-Financial and Sustainability Information Statement has been subject to a limited assurance engagement carried out by Ernst & Young, in accordance with International Standard ISAE 3000 (Revised). The scope, procedures performed and conclusions are described in the independent assurance report included as an annex to this Integrated Annual Report.

The table of contents in [Annex 4](#) provides an overview of material disclosures and their respective locations within the report. Where relevant, Vidrala has applied the principle of “**Incorporation by Reference**” to ensure proper integration.

References to other EU regulations, as defined in **Appendix B of ESRS 2**, can be found in the pages of [Annex 3](#).

BASIS OF PREPARATION

DR ESRS 2 BP-1 BP-2

Value chain coverage

This report includes information about our value chain, integrating aspects from both the procurement and distribution perspectives, insofar as these have been incorporated into our double materiality analysis, as reflected in Section [Strategy, Business Model and Value Chain](#).

Omission of information

Vidrala Group has not exercised the option to omit any information related to intellectual property, know-how, or innovation results, as outlined in ESRS 1, section 7.7. All relevant disclosures have been provided in accordance with applicable reporting requirements.

Time Horizons

Vidrala Group has more precisely defined the time horizons of its sustainability initiatives, aligned with the financial statements in the short term. For the other time horizons, the medium term spans 5–10 years (corresponding to 2029–2034), and the long term spans 10–27 years (corresponding to 2035–2050). To ensure continuous temporal coverage, the period between the second and fifth year from the reporting date is considered a transition horizon (“short–medium”) and is included in the medium-term analysis. The applied time horizons follow the approach used in exercises prior to the CSRD and will be updated in future exercises for full alignment with the Directive.

Value Chain Estimation

The Vidrala Group has implemented a system to calculate and monitor value chain data, placing particular emphasis on environmental indicators, especially those related to the carbon footprint. Since this report was prepared in February 2026, some data, such as energy consumption and emissions, are based on estimates. Whenever necessary, estimated values will be clearly indicated in the corresponding sections.

To prepare these metrics, we rely on a combination of supplier surveys and industry averages to estimate both upstream and downstream impacts. Currently, we maintain an accuracy level of $\pm 10\%$ for these estimations, which we aim to improve over time.

Changes in Preparation and Presentation

Whenever any data is significantly affected by the new scope, we will provide a brief explanation to clarify the context and allow for appropriate comparisons over time. Accordingly, we will review comparative figures from 2024 onwards, reflecting these adjustments and improving the way we present our sustainability performance. Throughout this document, no quantitative parameters or monetary amounts subject to a high degree of uncertainty have been included.

Disclosures Stemming from Other Legislation or Reporting Standards

In preparing this report, the Vidrala Group has included information from other recognised standards and laws to provide a comprehensive view of its sustainability performance. We have taken as reference the requirements of Spanish [Law 11/2018](#) of 28 December 2018 on non-financial information and diversity, as well as the GHG Protocol / ISO 14064-1:2019 for carbon footprint reporting. These references are detailed in an [Annex 3](#) to clarify any questions.

Assumptions, approximations and judgements made in measurement

Throughout this Sustainability Report, any changes in how data are prepared or presented compared to previous periods are detailed in the corresponding sections, specifying both the reasons for the change and why the new information is more useful or relevant. Where these changes are driven by new CSRD/ESRS requirements, this is explicitly noted. Whenever possible, a comparison between previous and updated data is provided; if not feasible, the report clearly states why such comparison could not be made, highlighting the difference between the old and new data to clarify the impact of the change.

Additionally, any material errors identified in previous periods are disclosed in the relevant sections, along with a clear description of the error, its origin, and potential implications. Where applicable, the correction applied for each previous period is also explained. If it was not possible to implement such correction, the reason is clearly specified.

Incorporation of information by reference

All the information required by the applicable regulations, detailed above, is included in the body of this document, and when reference is made to other documents, it implies access to additional information that expands the information presented in this report.

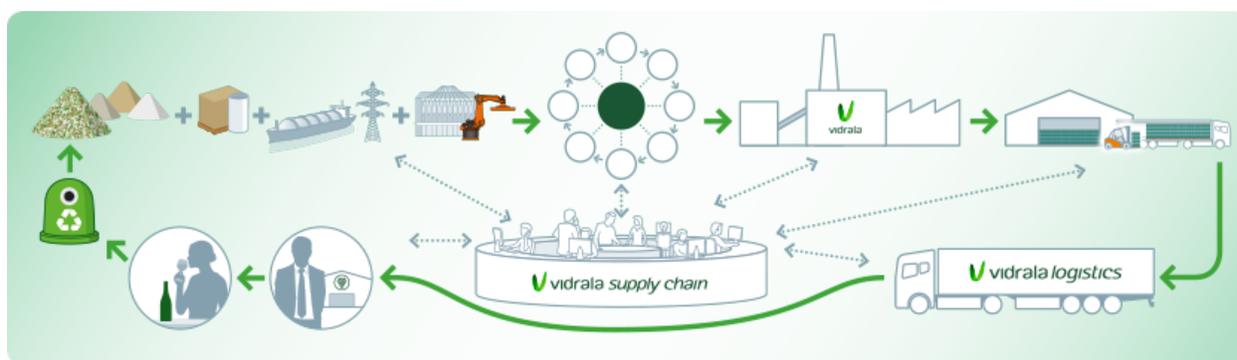
Strategy, Business Model and Value Chain:

At Vidrala, we operate on a consolidated basis across our diverse business units, with nearly 4,900 employees (as noted in Section S1-6) working in a network of nine strategically located production centres. We supply a robust portfolio of products and services to well-known food and beverage brands, packaging specialists, and container distributors. Our consolidated revenue reaches €1,465,160 million euros this year, of which virtually all (95%) is attributed to a single significant economic sector for ESRS purposes: the production and manufacturing of glass containers. Serving key markets primarily in Western Europe, the United Kingdom, and Brazil, Vidrala's offerings include high-quality glass bottles and jars for products such as wine, beer, spirits, water, soft drinks, and food preserves, alongside logistics and beverage filling services that comply with the most rigorous quality and environmental standards.

At the heart of our business model lies an uninterrupted industrial process that operates 24 hours a day, 365 days a year, transforming raw materials into premium glass packaging. The process begins with the precise batching of silica sand, soda ash, limestone, and recycled glass (cullet), which are then fused in high temperature furnaces operating at approximately 1,600°C.

At Vidrala, we have demonstrated our commitment to sustainability for many years through the publication of our first sustainability reports. Today, this commitment is supported by a robust, group-wide sustainability strategy known as Glass Made Good. The scope of this sustainability strategy covers all business units and is presented in [Basis for Preparation](#) of this report.

Glass, as a material, offers exceptional environmental benefits. It is chemically inert, preserving the original flavour and quality of the products it contains, and provides an effective barrier against light and ultraviolet radiation, which is essential for protecting sensitive food and beverage products. Moreover, glass is 100% recyclable without any loss of quality, making it an ideal material for fostering a circular economy. In 2025, we advanced our sustainability strategy by increasing cullet consumption by over 55%, representing a 4% improvement compared to the previous year - thereby reducing our reliance on virgin raw materials and minimising environmental impact. Furthermore, glass is produced from abundant raw materials, and its extraction is a simple and non-polluting process.



1. **Raw materials.** The main ingredients (silica sand, soda ash, limestone, and a large proportion of recycled glass) are mixed in a precise formulation. Additional ingredients can be added to create different glass colours. For further information, refer to [Our Sustainability Strategy](#), and Section E5, [Circular Economy](#).
2. **Melting.** The raw material mixture is fed into the furnace, where it is continuously melted at 1,600 °C. The molten glass is now ready to be shaped.
3. **Forming.** The molten glass is cut into drops weighing the same as the finished container and distributed into the different moulds of the production machine. Through a series of pressing, moulding, and vacuum processes, the new containers take shape. There are two techniques used for container production: press-and-blow and blow-and-blow.

4. **Annealing lehr.** The containers pass slowly through this annealing furnace, where they are reheated and then gradually cooled. This relieves internal stresses caused by rapid cooling and increases the glass's resistance.
5. **Quality control.** 100% of containers are inspected through a wide range of electronic, mechanical, and manual checks to ensure they meet quality requirements. Containers that fail the inspection are returned for recycling.
6. **Packaging and expedition.** The bottles are palletised and covered with a plastic sleeve that protects them during storage and transported to the customer.

Due to the energy-intensive nature of glass manufacturing and the associated greenhouse gas emissions, we are taking measures to improve energy efficiency and secure sustainable energy sources. In line with international frameworks such as the Science Based Targets initiative (SBTi), we have committed to reducing Scope 1 and 2 emissions by 47% and Scope 3 emissions by 28% by 2030 (compared with 2019). In 2025, we achieved a 5% reduction in absolute Scope 1 and 2 emissions, demonstrating our commitment to mitigating our carbon footprint without compromising operational efficiency.

We manage our upstream value chain through close collaboration with raw material suppliers who share our responsible approach, ensuring quality and consistency while minimising resource depletion and environmental impact. Downstream, our distribution network and after-sales support services allow us to deliver our products efficiently, maintaining long-term relationships with customers who value transparency and traceability. As mentioned in the [Value Chain Coverage](#) section, we will continue to make improvements in mapping our value chain.

Our value proposition is based on a deep understanding of our products, markets, and stakeholders. We continuously review our portfolio and market segments to meet sustainability objectives, offering high-quality packaging solutions. Through partnerships with suppliers and customers committed to responsible practices, we ensure that every stage of our value chain contributes positively both to our operational performance and to social well-being.

Supported by a stable shareholder base, a Board of Directors with extensive experience, and a consolidated executive team, our strategy is founded on a clear vision: to build a global organisation in which customers, employees, and suppliers are at the heart of every decision.

Interests and views of stakeholders

DR ESRS SBM-2

Vidrala actively engages with its key stakeholder groups through various channels and for multiple purposes. The following table outlines the nature of these engagements, how their perspectives are integrated into the assessment and what sources supported this approach. As part of our ongoing commitment to strengthening stakeholder dialogue, we are continuously refining our approach to enhance direct interactions and better incorporate diverse perspectives into our strategic and operational framework. These considerations are taken into account for the double materiality assessment and the inclusion of their perspectives is described in this section below.

Stakeholder Group	Stage of the value chain	How their perspectives are included	Sources*
Employees	•Own operations	•Conversations around sustainability embedded in departments	Interviews, Great place to Work survey, employee satisfaction survey, sustainability committee meetings and insights
		•Surveys and workplace assessments	
		•Employee-elected board members	
		•Personal development dialogues	
Customers	•Downstream	•Customer support and guidance	Sustainability reports, Internal meeting topics, tender questionnaires
		•Periodic sustainability reviews	
		•Customer support and guidance	
Suppliers	•Upstream	•Supplier code of conduct	Questionnaires to complete, Supplier procedure,
		•Questionnaires related to sustainable topics	
		•Procurement team managers perspective	
		•Supplier engagement events	
Investors	•Upstream, own operations, downstream	•ESG ratings	CDP rating, S&P rating, Sustainalytics, interviews aligned with investor relationship responsible, SASB
		•Investor calls, questionnaires, and emails	
		•Periodic investor updates	
		•Capital markets days	
Governments, policymakers, and regulators	•Upstream, own operations, downstream	•Direct dialogue with policymakers	Engagement with Government Ministers, Members of the Legislative Assembly and departmental officials
		•Answering public consultations	
		•White papers, programmes, and studies	
Industry and sustainability associations	•Upstream, own operations, downstream	•Joint initiatives and programmes (biomethane, hydrogen mainly)	FEVE, ANFEVI
		•Inputs into strategic directions (Packaging and packaging waste directive)	
		•Workshops and knowledge sharing	
Local communities	•Downstream, Own operations	•Public meetings and consultations	Local actions in each plan, communication and support with different initiatives
		•Community and project leaders	
		•Partnerships for community benefits	

At Vidrala, we identify and analyse our different stakeholder groups with the aim of understanding their needs and expectations. We do this through the various communication channels we have established to interact with each of these groups. The identification and selection of stakeholder groups is based on an internal assessment carried out by our management team, as well as on the strategic relationships we have established with these groups.

1. **Employees.** Through their work they make our business plan possible. To ensure their comfort and well-being and acquire a greater commitment, at Vidrala we aim to achieve the following:
 - Motivate and inspire them towards personal growth.
 - Listen to and understand their needs and interests.
 - Encourage and stimulate, so we can continuously improve.

2. **Customers.** They are our driving force. They are the ‘why’ of what we do and how we do it. Therefore, we will aim to:
 - Develop long-term relationships by meeting their needs and seeking their satisfaction.
 - Deliver sustainable packaging results.

- Provide an adequate and quality service, at a competitive cost.
3. **Suppliers.** They are the part of the supply chain that contributes to the operation of the business. In this regard, it is important to:
 - Label them as a key player in the organisation.
 - Hold conversations with confidence, clarity and openness.
 - Set ourselves a "win-win" and long-term position.
 - Generate strategic pacts and competitive advantages.
 4. **Community.** One of the most relevant factors in economic growth linked to sustainable development. To this end, at Vidrala we set the following objectives:
 - Commitment and obligations to the circular economy.
 - Generate excellent, permanent and long-lasting employment.
 - Boost the regional economy (local suppliers).
 - Undertake partnership or sponsorship actions.
 5. **Shareholders.** It is essential that they have confidence in the effectiveness and operational soundness of our business project, so that they continue to commit their capital. To achieve this, at Vidrala we set the following objectives:
 - We generate value, through sustained cash production and clear prioritisation of cash allocation.
 - We counterbalance the risk generated in the investment with an attractive return.
 - Constant updating of shareholders and investors on the status and progress of the project and business, both in terms of performance and expected risks.

Regarding communication with our stakeholders, we have numerous channels that allow us to maintain continuous dialogue, enabling us to understand their needs and concerns while promoting transparency and collaboration. For our employees, we emphasise two-way communication, informative meetings tailored to their needs, union meetings, internal communication committees, satisfaction surveys and multidisciplinary teams linked to internal projects. Similarly, for our customers, we use various channels, such as traditional mail and online forms, ensuring effective communication. We also provide a dedicated supplier portal, accessible from our website, which facilitates transparent and collaborative interaction. Our community also has exclusive communication channels, including access to periodic public financial information and the holding of the General Shareholders' Meeting (GSM). To maintain close and transparent communication with our shareholders, we provide various channels, such as the Investor Relations department and the website of the National Securities Market Commission (CNMV), among others.

In addition to the specific channels for each stakeholder group, we have common means of communication, such as telephone, email, social media and our corporate website, which facilitate access to relevant information and promote interaction between all stakeholders.

Material impacts, risks and opportunities and their interaction with strategy and business model

DR ESRS SBM-3

Our identified material IROs are outlined in the DMA (see [Annex 1](#)) process and further described under each topic reported on in this report.

At Vidrala, our strategy and business model are designed for resilience, enabling us to effectively manage material impacts and risks while capturing emerging opportunities. We continuously invest in advanced, energy-efficient technologies and diversify our supply chain with a strong focus on sustainability. Our robust risk management systems, aligned with ISO standards and science-based targets, allow us to proactively

mitigate both physical and transitional risks. Additionally, our ongoing supplier and customer collaborations ensure that our value chain remains adaptive. A culture of innovation and continuous improvement drives our commitment to sustainable principles, reducing environmental impact and ensuring long-term operational and financial stability. Regular reviews ensure our approach remains responsive to market changes and stakeholder expectations.

Vidrala remains vigilant to potential catastrophic events and regulatory changes. Likewise, the identified opportunities, such as adopting circular economy solutions and technological improvements, aim to enhance competitiveness and long-term value creation. Overall, Vidrala integrates these material risks and opportunities into its business model, addressing operational challenges and reaffirming its commitment to sustainability throughout its own operations and value chain. Further details related to current and anticipated financial effects have been included in this year's report, as we continue to determine and refine the relevant quantitative thresholds. Qualitative thresholds for financial materiality are included in Section Annex 1. In relation to how the material impacts originate from or are connected to Vidrala's strategy and business model, it is further explained in the Double Materiality section.

As a result of the ongoing implementation of the CSRD, in 2025 we have revised the analysis and methodology of this exercise.

Governance

To ensure robust oversight of sustainability matters, Vidrala has established dedicated governance structures that integrate ESG considerations into decision-making processes. The company's sustainability strategy is managed at the highest levels, with specific discussions held within key governing bodies, including the Audit and Compliance Committee.

At Board level, responsibility for sustainability oversight is embedded within the remit of the Sustainability Committee, ensuring a structured and strategic approach to ESG topics. These committees guide the management of sustainability-related risks and opportunities, aligning Vidrala's long-term vision with responsible business practices. Further details on the governance framework and the sustainability expertise of the senior management team are available in the [ESRS G - Governance and Corporate Governance](#) section. Vidrala's Board does not include representatives of employees or other workers.

Composition of Administrative, Management, and Supervisory Bodies

The governance structure of Vidrala Group is detailed in section G1 ESRS 2 GOV 1- Role of the administrative, management and supervisory bodies.

Roles and Responsibilities:

Board of Directors

Carlos Delclaux Zulueta – Non-executive Chairman of the Board since 2002. With experience in banking and the glass industry, he has held executive positions at BBVA and various industrial and financial companies. Currently, he serves as a board member in railway sector companies and a leading European winery.

Fernando Gumuzio Iñiguez de Onzoño – Independent Director since 2019. Founder of Azora Group, with experience in asset management, private banking, and energy. He has held executive roles at Banco Santander and other financial and real estate companies.

Aitor Salegui Escolano – Non-executive Director since 2008, representing Addvalia Capital, S.A. With experience in logistics and operations, he was COO of DHL Iberia. Currently, he is a managing partner in renewable energy, organic food, and investment firms, as well as a director in medical technology research companies.

Eduardo Zavala Ortiz de la Torre – Non-executive Director since 2005. With experience in retail and business management, he is CEO of Workcenter and founder of several businesses. He provides a strategic vision focused on business development.

Gillian Anne Watson – Non-executive Director with experience in finance, energy, and healthcare. CEO of Noble & Co, with previous roles at Morgan Stanley, Standard Chartered, and Endesa. She is currently the on executive chairwoman of energy and investment firms and a director at insurance and residential care companies.

Inés Andrade Moreno – Non-executive Director with extensive experience in investment banking and asset management. Partner at Altamar CAM Partners and Chairwoman of the "Client Solutions" division. She is also a board member at Técnicas Reunidas, as well as a member of Level20, an organisation promoting women in senior positions within private equity.

Iñigo Errandonea Delclaux – Non-executive Director with a background in auditing and corporate banking. He has worked at Ernst & Young, BBVA, and Deutsche Bank, where he held global leadership roles in corporate banking, capital markets, and consumer credit.

Luis Delclaux Muller – Non-executive Director with experience in financial control, investment, and renewable energy development. Founder of Ceconat Energy in Germany and a former finance professor at various institutions.

Ramón Delclaux de la Sota – Non-executive Director and member of the Strategy Committee. With over 25 years of experience in corporate banking, capital markets, and digital transformation at BBVA.

Rita Maria de Noronha e Melo Santos Gallo – Non-executive Director representing NORONHA GALLO S.à.r.l.. Expert in marketing, with experience in audiovisual media and export. She currently manages the family holding company and works as a consultant.

Virginia Urigüen Villalba – Non-executive Director with experience in business internationalisation. She has worked at the Bilbao Chamber of Commerce and in business development consulting.

The Board's gender diversity ratio is 36% related to female representation and 27% are independent Board members.

The board maintains robust sustainability competencies through several key mechanisms. These include regular consultations with an internal, permanent working group of environmental experts, ongoing engagement with external stakeholders and specialists on environmental issues, and the integration of environmental knowledge into the board nominating process. In addition, directors receive continuous training on environmental topics, industry best practices, and relevant standards such as TCFD and SBTi, ensuring that the board remains well-equipped to oversee our sustainability strategy.

At the management level, responsibilities for environmental issues are clearly defined. The Sustainability Committee integrates periodic updates to analyse environmental and social dependencies, risks, and opportunities. Moreover, the Committee develops and implements different line actions related to sustainability strategy, for example the climate transition plan; and reports quarterly to the board. Additionally, although biodiversity is not yet a current strategic priority, there are plans to address it within the next two years.

Sustainability matters addressed by Vidrala's administrative, management and supervisory bodies

DR ESRS GOV-2

Vidrala's Executive Committee has been actively involved in sustainability discussions, attending meetings of the Sustainability Committee as well as dedicated sessions focused on internal sustainability initiatives. This engagement has been instrumental in advancing the double materiality assessment process, enabling the integration of specialist expertise and sector-specific insights into the assessment of sustainability-related risks and opportunities.

As a result, Vidrala has been able to take further action on relevant sustainability matters, refining existing initiatives and defining more specific objectives and targets by sector. The results of the materiality assessment were reviewed and approved by the Audit and Compliance Committee at its fourth-quarter 2025 meeting.

In addition, sustainability aspects are integrated into Vidrala's risk management framework, with controls and processes in place to ensure a structured approach to identifying, assessing, and mitigating sustainability-related risks.

Following the publication of the sustainability results, an annual review of material topics will be conducted to reflect the latest regulatory developments and macro sustainability trends.

Integration of sustainability-related performance in incentive schemes

DR ESRS GOV-3

The Board of Directors receives a fixed salary with no performance-based bonuses, either financial or environmental. However, the Executive Committee has a 30% long-term financial incentive linked to the achievement of decarbonisation targets, renewable energy use, and safety objectives. This bonus is reviewed by the Nomination and Remuneration Committee at least once a year.

Due Diligence

DR ESRS GOV-4

Vidrala is committed to strengthening its sustainability-related due diligence processes. Sustainability due diligence is integrated into our processes, primarily through the double materiality assessment, to identify current and potential negative impacts on the environment and people. Additional actions and practices are embedded in our sustainability strategy, as well as in our environmental and human rights policies. These tools ensure that sustainability risks and impacts are assessed and managed in a structured way, laying the foundation for the development of a dedicated due diligence framework. We are actively working to develop a more comprehensive and standardised approach, which began implementation in 2025 and is expected to be fully operational by 2027, in line with evolving regulatory requirements, including the Corporate Sustainability Due Diligence Directive.

It should be noted that this disclosure requirement does not impose specific obligations regarding due diligence actions, nor does it modify or expand the responsibilities of Vidrala's administrative, management, or supervisory bodies beyond those defined by existing legal and regulatory frameworks. Vidrala remains committed to complying with all laws and regulations applicable to our business operations.

The following information is presented with cross-references to the key elements included in this report:

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY STATEMENT
a) Embedding due diligence in governance, strategy and business model	Description and key areas of our sustainability strategy (Part II) Material IROs for Vidrala (double materiality assessment process) Governance structure and sustainability responsibilities (Corporate Governance Section) Integrated Policy and Strategic Sustainability Plan (guiding principles for impact management)
b) Engaging with affected stakeholders in all key steps of the due diligence	IRO-1 - Description of the processes to identify and assess material IROs Material IROs for Vidrala (double materiality assessment process) Stakeholder engagement mechanisms (e.g., customer and supplier assessments, industry collaboration, and community engagement initiatives) Supplier Code of Conduct and responsible sourcing practices
c) Identifying and assessing adverse impacts	IRO-1 - Description of the processes to identify and assess material IROs Material IROs for Vidrala (double materiality assessment process) Climate risk and environmental impact assessments (ESRS E1) Human rights and social risk evaluations (ESRS S1-S4; ESRS G1))
d) Taking actions to address those adverse impacts	References included under each topical standard (ESRS E, S, and G) Risk mitigation measures detailed in the Strategic Sustainability Plan Specific environmental, social, and governance (ESG) initiatives aimed at reducing risks in our operations and value chain Responsible sourcing policies and supplier engagement programs
e) Tracking the effectiveness of these efforts and communicating	Internal and external reporting mechanisms to monitor progress Third-party verification and assurance processes for sustainability disclosures

Risk management and internal controls over sustainability reporting

DR ESRS GOV-5

Scope, main features and components

Risk assessments are integrated into the data collection process to prevent misleading information, statements, figures or conclusions based on inaccurate or incomplete data.

Risk assessment

Vidrala Group defines in its risk management system the potential impacts that may arise from the materialisation of risks, taking into account economic, operational, reputational, and legal compliance criteria. The parameters derived from this risk matrix are continuously assessed and adapted in line with the evolution of Vidrala Group.

Main risks identified, mitigation strategies and related controls

For risks considered critical, analyses and reviews are carried out with a specific level of monitoring and decision-making, using ad hoc procedures that allow for enhanced control and mitigation. These monitoring procedures include quantitative measurements of the most significant risks in the form of economic sensitivity analyses. For risks not considered critical, the Finance Department, through its periodic assessment, and the Audit and Compliance Committee, through its review, identify potential significant changes in valuation or specific weaknesses that may require greater attention or a special assessment procedure, ensuring that monitoring is optimised. Likewise, economic sensitivity analysis of such developments is one of the parameters considered in the evaluation.

Vidrala Group is committed to the care of the environment, people, and its customers. Environmental protection is addressed through specific initiatives that reduce emissions, manage waste, and optimise raw material use, with increased use of recycled glass forming the cornerstone of these initiatives. The Group also seeks to optimise both the type and consumption of energy and water through the modernisation of facilities, machinery, and production processes. Workplace safety is a core priority for Vidrala Group, demonstrated through the implementation of management systems such as ISO 45001:2018, which help review and strengthen our control environment and guide response in the event of an incident. In terms of governance, risks are identified relating to insufficient development of the corporate governance model, challenges in culture and leadership, and the management of both external and internal communications. These risks, among others, are recorded in the Corporate Risk Map, which is based on the COSO-ERM methodology and updated periodically.

Reporting process

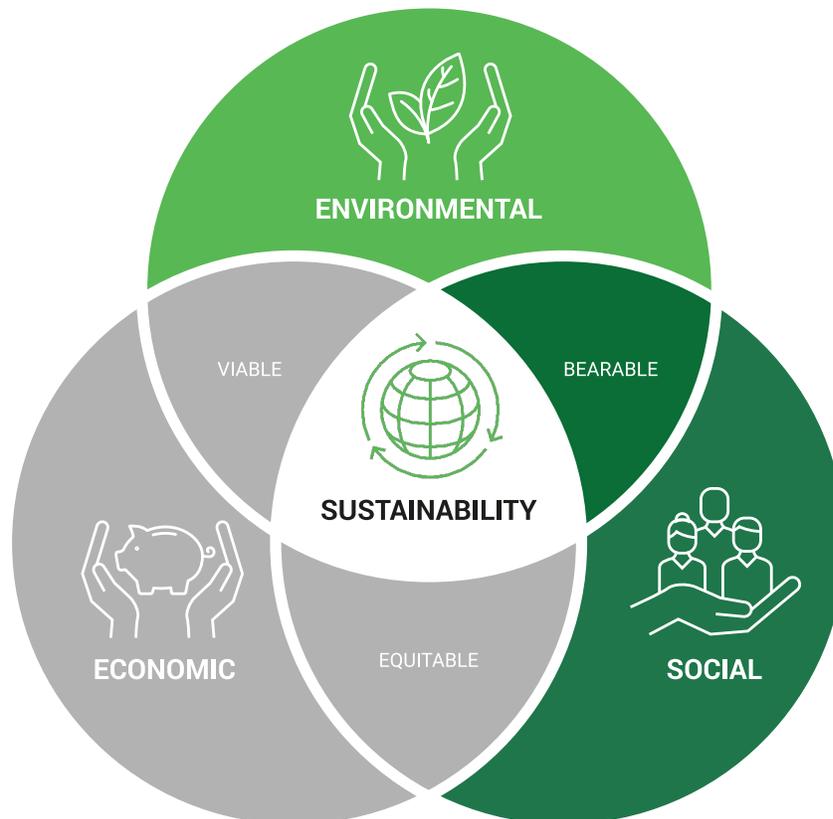
Business risk management within the company involves procedures overseen by the administrative bodies, developed by management, and executed daily across operational activities. Management establishes the Risk Management System, which is continuously monitored by the Audit and Compliance Committee. Additionally, the Board of Directors periodically reviews the Risk Management System and analyses the most significant risks, from which specific policies or actions are derived to monitor and mitigate potential adverse effects.

6. Vidrala on Sustainability

At Vidrala, sustainability lies at the heart of our mission and operations. It is about meeting our present needs without compromising the ability of future generations to meet theirs. This involves making decisions and taking actions that protect the environment, enhance social well-being, and ensure economic viability. For Vidrala, it means producing glass packaging that is environmentally responsible while maintaining our distinctive competitiveness.

For us, sustainability is synonymous with balance. Finding this equilibrium is essential: balancing environmental concerns, social needs, and business imperatives. Our sustainability efforts focus on maintaining this balance, which is continuously evolving.

Our challenge lies in achieving this critical balance, particularly in our core operations and as we navigate the energy transition. It requires adapting to change, optimising our energy use, and ensuring long-term viability, all while upholding our sustainability commitments.



3.1 Double Materiality Assessment

DR ESRS IRO-1

Conducting a double materiality assessment (DMA) is a key process for complying with the CSRD and ensuring sustainable growth. This exercise, carried out by Vidrala Group from May 2024 to September 2024 and reviewed in 2025, helps identify how the company's operations impact people and the environment, while also analysing how external factors, such as climate change, affect the company's financial value.

Vidrala Group recognises that this process is not static; it requires continuous updates in response to changing market conditions, regulatory frameworks, and internal operations. Accordingly, during the current year, we have reviewed the materiality assessment and prioritisation methodology to reflect these changes. Specifically, we have adjusted the impact materiality thresholds to ensure that health and safety are appropriately captured under the single material sub-topic identified in S4.

Vidrala's double materiality assessment methodology is based on the principles set out in the ESRS, in particular Section 3: "Double materiality as the basis for sustainability reporting" and Appendix E: "Flowchart for determining the information to be included in ESRS1," as well as the IG 1 Materiality Assessment developed by EFRAG.

Perimeter

The double materiality assessment process covers all the Vidrala Group's business units, in accordance with the financial consolidation, as well as the relevant stages of its value chain and business relationships. The parts of the process that involve the value chain are explicitly indicated in this methodology

Materiality assessment process

The process, based on the principles contained in the ESRS, consists of the following stages:

1. Understanding the context and establishing evaluation parameters

The objective of this first phase is to develop a detailed understanding of the context in which Vidrala Group operates and to establish the parameters that will guide the assessment of impacts, risks, and opportunities (IROs) to determine their materiality. This process ensures that the identification and analysis of impacts and dependencies are based on reliable information and aligned with regulatory frameworks and stakeholder expectations.

1.1 Analysis of the Operational and Strategic Context

The Sustainability Department assesses external trends (including regulatory developments, industry trends, and stakeholder expectations) and internal trends (corporate strategy, policies, and objectives) that shape the company's operating environment. This analysis ensures that sustainability considerations are fully integrated into Vidrala's strategic approach and align with both legal requirements and business priorities.

1.2 Value Chain Mapping

A comprehensive mapping of the value chain for the main business lines is carried out, covering all stages from suppliers to customers. Over the coming years, we will work on its improvement and updating. This process identifies key activities, the resources used, and the stakeholders involved, allowing us to pinpoint critical areas where significant environmental, social, or economic impacts occur, as well as key dependency areas. This mapping serves as the foundation for assessing impacts, risks, and opportunities across all of Vidrala's operations.

1.3 Identification of Information Sources

Internal and external information sources are systematically collected and organised to support the materiality analysis. These include:

- Internal: corporate policies, operational databases, risk assessments, and sustainability performance indicators.

- External: applicable regulations, international reporting standards (ESRS, GRI, SASB), and industry research.

This process ensures a robust and accurate data collection environment for the subsequent phases of the assessment.

1.4 Determination and Engagement of Key Stakeholders

Key stakeholders (internal and external) are identified for consideration in the process (see Annex 2: Mapping of stakeholders and their relationship with business areas). This includes determining the consultation mechanisms required (surveys, interviews, workshops) to gather their perspectives, or leveraging existing mechanisms. The results of this analysis will be detailed in later processes, in the SBM3 Stakeholders section.

1.5 Establishing Evaluation Parameters

The criteria and metrics guiding the double materiality assessment are defined to ensure alignment with evolving regulatory frameworks and best practices. This includes:

- Impact materiality: Magnitude, scope, and irreversibility of sustainability impacts.
- Financial materiality: Probability and financial magnitude of risks and opportunities.

For financial materiality, the methodology is integrated with Vidrala's corporate risk management framework and aligned with the COSO methodology to ensure consistency with broader enterprise risk management practices. Thresholds and assessment criteria are established to ensure transparency and consistency in determining material sustainability topics.

2. Identification of potential impacts, dependencies, risks and opportunities

The objective of this phase is to gather detailed information in order to develop an initial list of the potential positive and negative impacts generated by the company, its critical dependencies on natural resources or ecosystem services, the risks associated with internal and external factors, and the opportunities that may arise within the operational or strategic context.

2.1 Impact Analysis

Based on the list of topics identified in AR 16 of ESRS 2 (Annex 2), combined with analyses from previous years, additional topics considered relevant by the Sustainability Department, and the sources reviewed during the context-mapping phase, a classification of potential impacts will be established. These impacts will be categorised as actual or potential, negative or positive, and short-, medium- or long-term. A distinction will be made between impacts occurring within Vidrala's own operations and those occurring along the value chain, including upstream impacts (related to suppliers) and downstream impacts (related to customers).

Where possible, impacts will be identified at the most specific level (topic, subtopic, and sub-subtopic). Where further granularity is not possible, reference will be made to broader subtopics that encompass multiple issues.

2.2 Risk and Opportunity Analysis

Using Vidrala's corporate risk map, potential sustainability-related risks will be identified. Additionally, previously established sources will be leveraged to recognise emerging risks and opportunities that may be relevant. The finding mentioned in section [SBM3 Stakeholders Interest](#) will guide this process to ensure consistency and alignment with regulatory and business priorities.

2.3 Review of the Relationship Between IROs

The identified impacts will be reviewed to determine whether they could give rise to specific risks or opportunities. Similarly, the identified risks and opportunities will be assessed to understand whether their management could, in turn, generate new sustainability impacts.

2.4 Validation with Business Units and Departments

The 2024 DMA assessment was validated by the Sustainability Committee (which includes members of the Executive Team). From now on, the list of impacts, risks, and opportunities (IROs) will be validated through biannual working sessions with key internal areas and business units. These sessions will ensure the completeness and thoroughness of the identified IROs and adapt them to Vidrala's specific operational and strategic context. The departments involved in the validation process are: People, Operations, Procurement, Finance, and Internal Audit. In addition, the Sustainability Committee and the participating areas will be periodically informed about the deployment of due diligence processes associated with the IROs, as well as about the results and effectiveness of the policies, actions, metrics, and objectives adopted for their management, if applicable.

The list of identified impacts will specifically highlight those related to Human Rights, ensuring compliance with internationally recognised frameworks. Special attention will be given to impacts related to: Child or forced labour, Pay equity, Freedom of association, Working conditions and fair wages, Inclusion of vulnerable or minority groups, and Limitation of excessive working hours.

This structured approach aims to integrate human rights considerations into Vidrala's broader sustainability and risk assessment framework, reinforcing the company's commitment to responsible and ethical business practices.

3 Assessing the materiality of impacts, risks and opportunities

The materiality assessment is the process that allows the organisation to determine which IROs identified in previous stages are most relevant to the company and its stakeholders. This step aims to prioritise the issues that should be strategically managed and reported, taking into account both the environmental impact perspective (impact materiality) and the financial and strategic perspective (financial materiality).

3.1 Impact Assessment

- Current impacts will be assessed in accordance with the ESRS 1 standard, based on their severity, which is determined by their magnitude, scope, and, in the case of negative impacts, irreversibility. Potential impacts will be evaluated according to their severity and likelihood of occurrence. The evaluation criteria, rated on a scale from 1 to 15, are detailed in the [Annex 1: Double Materiality Parameters](#).
- Evaluators and stakeholder participation
- Each department or function will evaluate the relevant impacts and associated parameters, based on prior identification processes and their direct connection to the identified impacts.

3.2 Impact Score

Each identified impact is assessed based on three key dimensions:

- Scale: The extent of the impact, measured on a 0 to 5 scale.
- Scope: The breadth of the impact, also measured on a 0 to 5 scale.
- Remediability (for negative impacts only): The degree to which an impact can be reversed or mitigated, measured on a 0 to 5 scale.

For potential impacts, an additional factor is introduced:

- Likelihood: The probability of the impact occurring, expressed as a numerical factor ranging from 0 to 1.

For positive impacts, scores are normalised on a 15-point scale to ensure comparability with negative impacts, using the formula: $(\text{Severity} + \text{Scope}) \div 10 \times 15$. In addition, impact compensation is not applied: if a sub-topic generates both positive and negative impacts, only the most significant impact is considered for the assessment.

Once scores are calculated, impacts are classified into categories based on their materiality threshold:

Score	Materiality Classification
>12	Critical
10-12	Significant

7-10	Important
5-7	Informative
<5	Minimal

Topics with a score above 7 are considered material and require greater integration into risk management processes and strategic decision-making. The methodology distinguishes between actual and potential impacts, as well as between positive and negative impacts:

- Negative Actual Impacts: Evaluated based on scale, scope, and remediability.
- Negative Potential Impacts: Evaluated based on scale, scope, remediability, and likelihood.
- Positive Actual Impacts: Evaluated based on scale and scope.
- Positive Potential Impacts: Evaluated based on scale, scope, and likelihood

For negative human rights-related impacts, severity is prioritised over probability, ensuring greater weight is assigned to the severity of these impacts in the assessment.

3.3 Financial score

Risks and opportunities will be assessed in accordance with ESRS 1 based on their magnitude and likelihood of occurrence. The likelihood of occurrence (expressed as a percentage between 0% and 100%) is multiplied by the potential financial size of the impact (also expressed as a percentage between 0% and 100%). A topic is considered financially material if the resulting score exceeds 50%. This methodology ensures that financial risks and opportunities are systematically identified, prioritised, and integrated into strategic decision-making. For further details related to internal scales, please refer to [Annex 1: Double Materiality Parameters](#).

3.4 Results consolidation

The Sustainability Department will compile the list of relevant IROs, selecting those that exceed the materiality threshold. IROs close to the threshold will be reviewed to ensure that no significant IRO is excluded. Scores will be reviewed on a semi-annual basis.

3.5 Validation with senior management

The list of relevant IROs will be reviewed with the Board and the Sustainability Committee. If necessary, the results will also be presented to the Audit and Compliance Committee for further discussion.

4 Reporting sustainability information on material impacts, risks and opportunities

The preparation of sustainability reporting is the final step in the double materiality process and aims to identify the information that should be communicated in a transparent, structured manner, aligned with regulatory standards concerning the material issues identified and managed by the organisation.

4.5 Mapping Material IROs to Materiality Issues

During the identification stage, each Impact, Risk, and Opportunity (IRO) will be linked to a relevant sustainability issue. If an IRO is classified as material, the associated sustainability issue will also be considered material at its most specific level. This process will result in a list of material IROs and sustainability issues, which will then be mapped to the corresponding Disclosure Requirements (DRs) of the ESRS.

4.6 DR Identification and Data Points for Reporting

Following the materiality principles described in ESRS 1 (sections 31–35), the relevance of ESRS disclosures will be assessed in relation to the significance of the sustainability issue and their usefulness for stakeholder decision-making. This assessment will be conducted at the data-point level to ensure that the information reported aligns with the materiality principles.

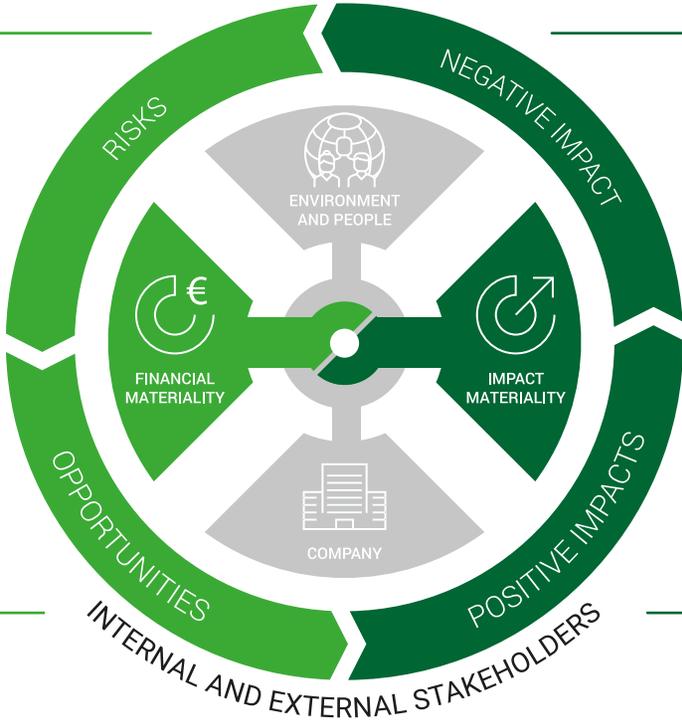
DOUBLE MATERIALITY ANALYSIS

PRIORITY ESG TOPICS

FINANCIAL MATERIALITY

Identification and assessment of risks and opportunities related to ESG topics arising from the external environment which affect or could affect, positively (opportunities)/ negatively (risks), the Company's financial position, results of operations and cash flows, access to finance or cost of capital in the short, medium or long term.

MATERIAL RISKS AND OPPORTUNITIES



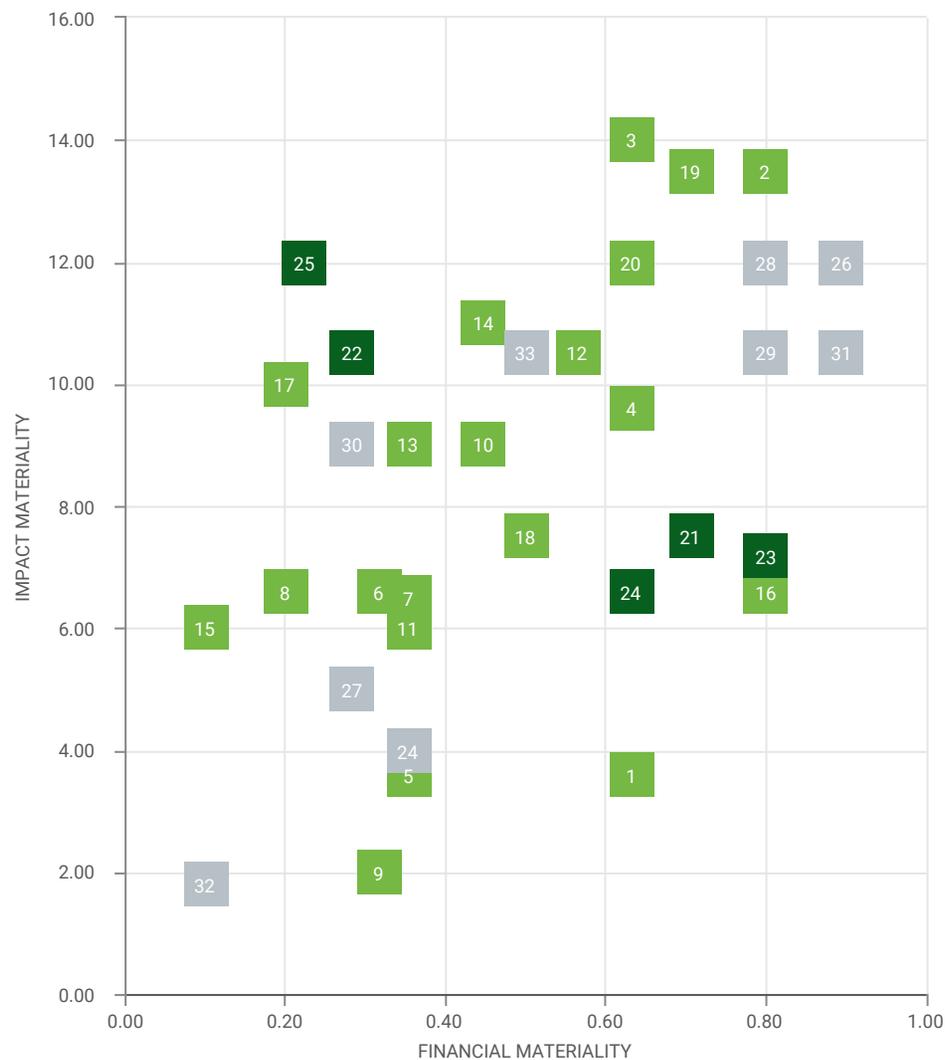
IMPACT MATERIALITY

Identification and assessment of impacts (actual and/or potential positive and/or negative) generated by the Company on the economy, the environment and people, taking into account possible violations of human rights, in the short, medium and long term.

POSITIVE AND NEGATIVE MATERIAL IMPACTS

MATERIAL TOPICS

DOUBLE MATERIALITY MATRIX



- 1 E1-Climate Change Climate change adaptation
- 2 E1-Climate Change Climate change mitigation
- 3 E1-Climate Change Energy
- 4 E2-Pollution Pollution of air
- 5 E2-Pollution Pollution of living organisms and food resources
- 6 E2-Pollution Pollution of soil
- 7 E2-Pollution Pollution of water
- 8 E2-Pollution Substances of concern
- 9 E2-Pollution Substances of very high concern
- 10 E3-Water Water consumption
- 11 E3-Water Water discharges in water bodies and in the oceans
- 12 E3-Water Water Use
- 13 E3-Water Water withdrawals
- 14 E4-Biodiversity Direct impact drivers of biodiversity loss
- 15 E4-Biodiversity Impacts and dependencies on ecosystem services
- 16 E4-Biodiversity Impacts on the extent and condition of ecosystems
- 17 E4-Biodiversity Impacts on the state of species
- 18 E5-Circular economy Resource outflows related to products and services
- 19 E5-Circular economy Resources inflows, including resource use
- 20 E5-Circular economy Waste

- 21 G1-Business Conduct Corporate culture
- 22 G1-Business Conduct Corruption and bribery
- 23 G1-Business Conduct Management of relationships with suppliers including payment practices
- 24 G1-Business Conduct Political engagement and lobbying activities
- 25 G1-Business Conduct Protection of whistle-blowers

- 26 S1-Own Workforce Equal treatment and opportunities for all
- 27 S1-Own Workforce Other work-related rights
- 28 S1-Own Workforce Working conditions
- 29 S2-Workers in the value chain S2 - Equal treatment and opportunities for all
- 30 S2-Workers in the value chain S2 - Other work-related rights
- 31 S2-Workers in the value chain S2 - Working conditions
- 32 S2-Workers in the value chain S2- Other work
- 33 S4-Consumers and end-users Information-related impacts for consumers and/or end-users
- 34 S4-Consumers and end-users Personal safety of consumers and/or end-users

A photograph of a vast number of beer bottles arranged in neat, parallel rows, receding into the distance. The bottles are filled with a golden beer and have white foam on top. The lighting is warm and focused on the bottles, creating a sense of depth and repetition. The word "GOVERNANCE" is overlaid in the center in a bold, white, sans-serif font.

GOVERNANCE

Role of the administrative, management and supervisory bodies:

DR ESRS G1-ESRS 2 GOV-1 ESRS G1-ESRS 2 GOV-1-5

At Vidrala, we are firmly committed to maintaining a transparent, responsible and ethical operating framework. Our administrative, management and supervisory bodies play a fundamental role in shaping the conduct of our business, fostering a culture of sustainable growth and adherence to the highest standards of business ethics.

In this context, our governance is led by a Board of Directors comprising 11 non-executive members. The Board's diversity and expertise are underpinned by an efficient structure that ensures effective, transparent and responsible operation, while promoting a culture of openness and engagement to support informed decision-making. The Board of Directors bears ultimate responsibility for performance against the Group's sustainability objectives and targets and is chaired by our non-executive Chair, separate from the CEO, thereby ensuring a clear separation of powers between the two roles.

Within the Board, Vidrala has three Committees:

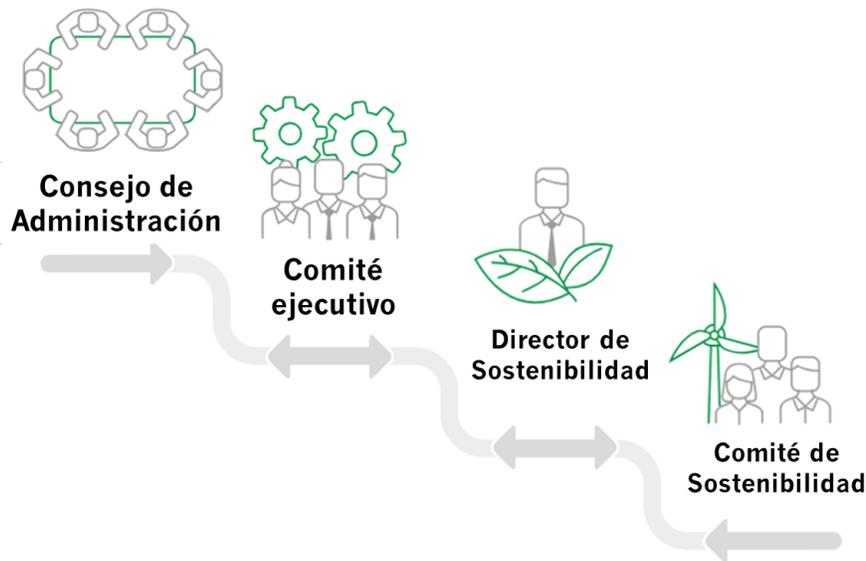
1. **Audit and Compliance Committee** is responsible for supervising the effectiveness of internal control, risk management systems, the process of preparing and presenting financial information and the relationship with the external auditor. It is chaired by Inés Andrade Moreno, with Gillian Anne Watson and Eduardo Zavala Ortiz de la Torre serving as members.
2. **Nomination and Remuneration Committee** is responsible for assessing the skills and competencies required on the Board of Directors, reporting on proposals for the appointment of directors and senior executives, defining their remuneration policy, and reviewing succession plans. It is chaired by Fernando Gumuzio Iñiguez de Onzoño, with Gillian Anne Watson, Carlos Delclaux Zulueta and Rita Maria de Noronha e Melo Santos Gallo serving as members.
3. **Strategy and Development Committee** is responsible for assessing strategic initiatives, including potential investments, divestments and growth opportunities. It is chaired by Carlos Delclaux Zulueta, with Aitor Salegui Escolano, Iñigo Errandonea Delclaux, Ramón Delclaux de la Sota and Virginia Urigüen Villalba serving as members.

In addition, we have a Executive Committee that oversees progress against the sustainability strategy and is responsible for its approval. Key risks and opportunities are reported to the Board of Directors, through its Audit and Compliance Committee, at least annually, to ensure oversight of potential impacts, as well as the mitigation and control measures being implemented to address sustainability-related matters.

Climate risk as part of Executive Committee remuneration

The Executive Committee holds ultimate responsibility for performance against the Group's sustainability objectives, including our recently validated SBTi targets. Accordingly, the new executive compensation plan links 30% of the long-term incentive to the achievement of decarbonisation targets, renewable energy use, and safety performance.

Our sustainability governance framework is composed of two key working groups. First, the Sustainability Committee, which brings together members of the Executive Committee along with representatives from functional areas such as People, Operations, and Finance. This committee is tasked with monitoring progress against our objectives and proposing new sustainability initiatives, meeting on a quarterly basis. It focuses on issues of high relevance to the organisation and, in the short term, will be responsible for assessing our progress against established targets and recommending additional initiatives, while ensuring active engagement from the same departments.



The Director of Sustainability and Corporate Development is responsible for the day-to-day creation of strategy, the setting of objectives, execution, and monitoring of all performance metrics related to the 4Ps. The Director of Sustainability and Corporate Development also has responsibility for managing climate-related matters, including targets and annual emissions disclosure. The People department, which provides support from an employee perspective, and the Operations department, which contributes a more technical, sector-specific viewpoint, bring a wide range of expertise to ensure that our sustainability strategy is future-proof and further support us in achieving our 4Ps objectives. This collaborative approach helps ensure that our 4Ps strategy is integrated across all areas of the company. In future reports, we will include how responsibilities related to each area's IROs are incorporated. In the area of governance, we do not currently have any approved objectives. We will be working on this aspect over the coming years.

At Vidrala, we go beyond glass, leading with robust corporate governance and a 4Ps strategy that blends innovation, transparent leadership, and sustainable commitment in every bottle we produce.

Processes to identify and assess material Impacts, Risks and Opportunities:

DR ESRS G1-1

At Vidrala, we are committed to an inclusive and comprehensive approach to identifying and assessing the material impacts, risks, and opportunities that influence our conduct and business operations. We recognise the need for a robust system that duly takes into account diverse criteria, such as location, activity, sector, and transaction structure.

Please refer to the [Material IROs for Vidrala Group](#) section for further details on the process for identifying and assessing material IROs related to Business Conduct.

Business Conduct Policies and Corporate Culture:

DR ESRS G1-1

At Vidrala, we have established policies for the identification, management, and remediation of our material impacts, risks, and opportunities related to business conduct matters.

These policies are embedded in our corporate culture and promote responsible behaviour across all levels of the organisation, with implementation overseen by the Group's Internal Auditor. The main policies relevant to this section are:

a. Code of Conduct

Vidrala prioritises responsible business activity in line with its core values, formalised through the Vidrala Group Code of Business Conduct. This document, updated annually, incorporates the latest legal developments and serves as a guide for staff decision-making and behaviour. Supporting policies include those addressing anti-corruption, fraud, and antitrust violations, alongside frameworks for human rights and criminal compliance.

b. Anti-Corruption, Anti-Bribery and Anti-Fraud Policy

Vidrala maintains a zero-tolerance approach to corruption, bribery, and fraud, ensuring transparency and strict adherence to ethical principles. Employees are required to report any suspected violations through established channels and are supported by regular compliance training. Interactions with public authorities are conducted in full compliance with legal and ethical standards.

c. Whistleblowing Channel

A secure whistleblowing system ensures confidentiality and anonymity, enabling the reporting of violations or improper conduct. This channel is accessible via the corporate website, open to both internal and external parties, and its policy is published on the platform itself. Vidrala strictly complies with the legislation implementing Directive (EU) 2019/1937, safeguarding reporting employees from any form of retaliation.

d. Human Rights Commitment

Vidrala prohibits child labour, forced labour, and exploitation, while promoting fair wages, safe working conditions, and the right to unionise. Supplier and operational audits ensure compliance with ethical standards, reinforced by membership in initiatives such as SEDEX.

e. Supplier Code of Conduct

Vidrala requires its suppliers to comply with its ethical standards through a Supplier Code of Conduct integrated into contracts. Sustainability audits, self-assessments, and on-site access ensure ongoing compliance, with corrective actions implemented in cases of non-compliance.

Supplier Relationship Management

DR ESRS G1-2

At Vidrala, we ensure that every part of our supply chain complies with and upholds minimum ethical and behavioural standards aligned with the Group's values, thereby guaranteeing safe working conditions, high ethical standards, and responsible, environmentally respectful processes.

To ensure this purpose, in addition to our own Code of Conduct, we have a Group-wide Supplier Code of Conduct. Therefore, when formalising any new commercial agreement with each of our business units, the contractual party must tacitly accept this Code. Furthermore, they are required to commit to promoting these principles in the same way throughout their own supply chains. This Supplier Code of Conduct is publicly available and accessible on our website.

In view of the specific context of the Vidrala Group, each business unit has a portfolio of historical suppliers whose collaboration agreements were closed at the time without addressing sustainability requirements. For these cases, we have adapted the audit requirements on these suppliers by including sustainability indicators within this scope (addressing key considerations such as social responsibility, human and labour rights, non-discrimination and women's rights and hiring of minors, among others) in the questionnaires. Furthermore, it is important to note that as part of the continuous improvement process of our sustainability strategy, we plan to integrate these requirements in our Human Rights Policy and in our Risk Matrix in the future.

In this context, audits are conducted on a biennial or triennial basis by our Supplier Quality Assurance department, depending on the criticality of each supplier within the business, as established in the Integrated Management System for supplier quality assurance and management. Within this management system, we distinguish the following processes.

- 1 A selection process is initiated which includes a document-based review and assessment. The results of this initial review, together with any additional standards or regulations which the supplier must abide by, will determine the need for a secondary audit.
- 2 Secondary audits are conducted by a multidisciplinary team, following a procedure to assess compliance with our minimum supply chain standards.
- 3 After supplier selection, we evaluate them on a quarterly basis.
- 4 Any non-compliance is investigated to assess the severity and determine possible corrective actions required.
- 5 Our supplier improvement multidisciplinary team also conducts mid-year reviews in order to detect significant problems before they occur.

Additionally, as part of the Glass Made Good strategy, we are working to increase the sustainability requirements and criticality for suppliers and subcontractors in the near term. In this regard, while we expect suppliers to self-assess and demonstrate compliance with the Code, we have an audit procedure in place to mitigate potential risks of non-compliance. Each supplier is required to grant us full access to their facilities, documents, and records for the purpose of conducting a combination of desktop, remote and site audits.

Similarly, regarding the channels available for suppliers to report potential breaches of established agreements, Vidrala provides a public whistleblowing channel accessible via our corporate website, which must be used immediately if any actual or potential violation of the Code of Conduct is observed. In this regard, we ensure that suppliers do not allow any form of retaliation against individuals seeking advice or reporting an actual or potential violation to the Vidrala Group.

Once a breach is identified through any of the available channels, we assess the case and the associated business relationship, and may take corrective actions in accordance with the terms of the contract. These actions depend on the severity of the violation and may include formal warnings or immediate termination of contracts, without the possibility of appeal and without prejudice to any legal action that Vidrala may pursue against the supplier.

In 2025, we conducted 41 supplier audits, of which 34 were in the glass business and 7 in the beverage business (compared to 33 in 2024), all of which were satisfactory.

Prevention and detection of corruption or bribery:

DR ESRS G1-3

We do not tolerate any breaches of our Anti-Corruption, Anti-Bribery, Anti-Fraud and ethics policies, including Code of Conduct, and are committed to addressing any incidents that may occur. Our Anti-Corruption, Anti-Bribery, and Anti-Fraud Policy, approved in 2020, sets out the applicable rules, the scope of the policy, the basic guiding principles, and the channel for reporting suspected or confirmed violations. We ensure that all employees receive training on these topics. Our Code of Conduct is provided to all new employees and is freely accessible via the corporate intranet. It is also periodically distributed to current employees by email.

Vidrala uses software that identifies any suspicious behaviour in purchasing and payments, aiming to minimise potential risks in this area. As part of the internal audit plan, this software enables continuous auditing of purchasing, invoicing, and treasury processes to detect potential fraud and process improvements, alongside an annual risk assessment to identify high-risk areas for corruption and bribery, focusing on geographic regions, high-value transactions, and areas with elevated risk levels.

Our Anti-Corruption, Anti-Bribery, and Anti-Fraud Policy also addresses the issue of anti-competitive behaviour. Once again, this year no violations were recorded in this area, nor were any legal actions initiated for anti-competitive conduct or breaches.

In 2025, Vidrala Group continued to operate the Whistleblowing Channel established in 2022, in compliance with the applicable regulations set out in European Directive 2019/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of persons reporting breaches of EU law, and its transposition into the legislation of the countries in which the Vidrala Group operates. Its purpose is to ensure the confidentiality of reports, thereby guaranteeing anonymity. This Whistleblowing Channel and its management policy can be accessed at:

<https://vidralawhistleblowing.integrityline.com/frontpage>

Prevention and Detection Procedures

Vidrala has established a comprehensive framework to prevent and address issues of corruption and bribery, which includes:

- An outlined policy describing the various forms of corruption and bribery, explicitly detailing the consequences of involvement.
- Regular risk assessments to detect and address potential corruption and bribery risks.
- Anonymous reporting channels through which employees and stakeholders can report suspicions or allegations of corruption and bribery securely and without fear of reprisal.

Our Audit and Compliance Committee, acting as a delegated body of the Board of Directors, operates independently and is tasked with identifying, preventing, obstructing, and reporting any transactions involving criminal or fraudulent acts in the course of the company's activities, thereby ensuring impartiality and effective oversight of potential risks.

Once the investigation is concluded, the results are communicated to the relevant administrative, management, and supervisory bodies, which take the necessary actions based on the findings and recommendations. Full reports are retained to guide future regulatory decisions. We continuously review these policies to ensure their effectiveness and to incorporate best practices as they evolve.

To ensure the accessibility and understanding of our policies, we employ various mediums such as:

- Onboarding training to inform all employees.
- Online resources and training modules accessible to all employees.
- References included in Supplier Code of Conduct.

Through these channels, we aim to make all relevant stakeholders well-informed about our policies and their implications.

In addition, we allocate financial resources to initiatives related to this area across all business units. While these measures are already integrated into our current investment planning, we are committed to continually refining our approach to assess and report these financial commitments transparently and with greater clarity over the stated time horizon.

Training programmes

Our training programmes are comprehensive and cover various aspects, including the identification of corruption and bribery cases, reporting mechanisms, and preventive measures. These programmes are mandatory for all employees as part of onboarding training, with specialised modules designed for roles identified as higher risk.

To ensure strict compliance, Vidrala has identified the roles and functions within the organisation that may face higher risks of corruption and bribery. While there is no mandatory training programme for these roles, these topics are regularly addressed in relevant forums and through specific annual follow-ups, ensuring that employees and responsible parties are informed about emerging risks and best practices.

Members of the administrative, management, and supervisory bodies also participate in these discussions to stay informed about developments and strategies for preventing corruption and bribery.

In 2025, Vidrala provided a total of 6 hours of training to the Board of Directors and the Executive Committee on specific critical risks, legislative updates, and other topics, covering 100% of personnel in risk-related roles.

	At-risk functions 2025	At-risk functions 2024
Training coverage		
Total	6	8
Total training hours	6	8
Delivery method and duration		
Classroom training	Yes	Yes
Online	No	No
Frequency	Annual	Annual
Topics covered		
Definition of corruption	Yes	Yes
Policies and procedures	Yes	Yes

Incidents of corruption or bribery:

DR ESRS G1-4

At Vidrala, we are committed to upholding the highest levels of integrity and transparency in all our business relationships. We strictly comply with established policies and laws to prevent corruption and bribery in our operations. The actions in this area are related to those listed in the previous section.

Convictions and Fines:

In 2025, there were no cases of non-compliance related to anti-competitive behaviour, corruption, bribery, money laundering or violation of human rights.

Payment practices:

DR ESRS G1-5

Vidrala Group's standard payment terms depend on the geographic region and its applicable regulations. In Spain and France, the law requires payments to be made within 60 days of the invoice date, a requirement we met for over 90% of invoices in Spain and 88% in France. In the other countries where the Group operates, United Kingdom and Ireland, Brazil, and Portugal, there are no legal payment term requirements, with average payment periods of 64, 34, and 71 days, respectively.

From a consolidated Group perspective, the average payment period to suppliers in 2025 was 54 days from the invoice date, with 62% of payments made within 60 days.

A glass bottle, likely a beer bottle, is lying on its side on a dense bed of green ferns. The scene is lit with a strong green light, creating a monochromatic effect. The bottle is positioned diagonally from the bottom left towards the top right. The word "ENVIRONMENT" is written in white, bold, sans-serif capital letters across the middle of the image, partially overlapping the bottle and the ferns.

ENVIRONMENT

CLIMATE CHANGE

Integration of sustainability-related performance in incentive schemes

DR ESRS E1-ESRS 2 GOV-3

Climate related considerations in remuneration:

We incorporate climate considerations into our corporate governance and decision-making processes, including remuneration schemes for the governing, executive and supervisory bodies. This integration is based on the conviction that aligning leadership incentives with sustainability objectives and corporate responsibility strengthens our ability to progress towards a sustainable and resilient future.

The specific mechanisms and the extent to which climate considerations are integrated into the remuneration framework are set out below, highlighting our commitment to addressing climate challenges through transparent and effective governance practices.

Integration of Climate-Related Considerations in Remuneration:

Vidrala has incorporated climate objectives into its remuneration policy, aligning the incentives of its governing and supervisory bodies with its ambitious sustainability targets approved under the Science Based Targets initiative (SBTi). Specifically, the executive compensation scheme allocates 30% of the long-term incentive to the achievement of decarbonisation, renewable energy use and safety objectives. Performance is assessed against the greenhouse gas emission reduction targets defined in the Metrics and Targets section.

Specific Climate Considerations

At Vidrala, the climate considerations included in the remuneration policy ensure that leadership incentives are aligned with our commitment to sustainability, including references to:

- **Decarbonisation goals:** Incentives are linked to progress in reducing greenhouse gas emissions, with particular emphasis on improving energy efficiency and increasing the share of renewable energy in our operations.
- **Innovation in Sustainability:** The adoption of new technologies, such as the electrification of furnaces and the pilot use of hydrogen, is rewarded, as part of the transition plan towards a 1.5°C world.
- **Circular Economy Practices:** Incentivising strategies that maximises the use of recycled glass (cullet) usage in our production processes.
- **Engagement and Collaboration:** Acknowledging the importance of stakeholder engagement, we incentivise actions that foster partnerships across our value chain to promote sustainability and knowledge sharing, specifically with sector organisations to align efforts and achievements.

Climate Change Mitigation Transition Plan

DR ESRS E1-1

Vidrala is committed to supporting global efforts to mitigate climate change. As we develop and enhance measures to align with sustainability objectives, the key components that reflect our current approach are set out below:

GHG Emission Reduction Targets

At Vidrala, we have set a clear course: to reduce our Scope 1 and 2 Greenhouse Gas (GHG) emissions by 47% by 2030, relative to 2019, and to cut our Scope 3 emissions by 28% over the same period. These targets, validated by the SBTi in 2022, are aligned with the Paris Agreement trajectory to limit global warming to 1.5 °C above pre-industrial levels. In doing so, we reinforce our commitment to climate change mitigation and continue progressing, step by step, towards climate neutrality by 2050.

Decarbonisation Levers and Key Actions

Key actions include the electrification of our furnaces, a progressive assessment and adoption of biofuels, and increased use of recycled materials such as cullet, which not only reduces our dependence on raw materials but also significantly lowers CO₂ emissions. In addition, the integration of renewable energy through photovoltaic systems and targeted energy efficiency improvements strengthen our efforts to minimise emissions and promote sustainable operations.

Potentially Locked-in Emissions

Most of our potentially locked-in emissions are associated with our furnaces and their consumption of fossil fuels, and are therefore directly linked to our industrial assets. In 2025, our Scope 1 emissions attributable to furnaces amounted to 551 kilotons of CO₂. In line with our Decarbonisation Plan, our goal is for these emissions to be around 530 kilotons of CO₂ by 2030 and to achieve a reduction of approximately 90% by 2045¹. This goal is compatible with the expected lifespan of the furnaces, which can reach 15 years.

Alignment with Commission Delegated Regulation 2021/2139

Our goal is to ensure that all our economic activities comply with the criteria set out in that regulation. To achieve this, we are reviewing our CapEx and OpEx strategies to prioritise sustainability and ensure full compliance, as specified in our interpretation of the [EU Taxonomy Regulation](#) section.

Business Strategy and Financial Planning Alignment

Sustainability is an integral part of Vidrala's strategy, with emissions targets embedded in financial planning and operational decision-making, as outlined in [Part II: Our Sustainability Strategy](#) and Glass Industry of the Future.

Vidrala's Transition Plan is based on achieving science-based emission reduction targets and on the periodic monitoring of climate-related risks. While the plan is still under development, its key components have already been reviewed and approved by our Administrative and Management bodies, establishing a solid foundation for its future formalisation. In the meantime, we actively monitor all related aspects and provide annual updates in this report to ensure alignment with our sustainability objectives and regulatory requirements. We are not included on any exclusion lists of the EU Paris-aligned benchmark indices.

¹ In line with the long-term commitment established by the Group and formalised in the SBTi targets.

Material IRO and their Interaction with Strategy and Business Model

DR ESRS E1-ESRS 2 SBM-3

Identifying and assessing climate-related risks

To determine the Group's exposure to climate-related risks, we developed a comprehensive list of risks and opportunities, both physical and transitional, with the support of external climate risk experts. This list was compiled using our risk management framework and the internal knowledge of our stakeholders. Physical risks are related to the direct impacts of climate change, which can be acute or chronic. Transitional risks refer to the shift towards a low-carbon economy and the potential effects that actions may have on the Group. These risks encompass political, regulatory, technological, market, reputational, and legal aspects.

The identified risks are refined according to their impact, time horizon, and likelihood of materiality. This process assessed our principal risks and opportunities under three different climate scenarios: Current Policies (over 3°C), Delayed Transition (2°C), and Carbon Neutrality by 2050 (1.5°C). Analysing our main risks and opportunities under these scenarios allows us to better understand the importance of taking early action to address future impacts and to implement management strategies to mitigate the risks.

In 2022, the Executive Committee independently assessed a list of climate-related risks and opportunities based on their potential future impact and the time horizon over which they could affect the Group.

Climate risk into risk management

Risk management within the Group involves procedures overseen by the directors and coordinated by management. The Group is taking steps to ensure that all climate-related risks with potential material impact are properly managed. To this end, effective planning, mitigation, and controls are implemented to reduce future impact. All identified climate risks and opportunities are incorporated into the risk register and the risk management framework. The Audit Committee is responsible for clearly documenting risk ownership, as well as the controls and actions adopted to mitigate and adapt to climate-related risks and opportunities. In 2025, we have worked to strengthen the associated financial data, as reflected in the table in the following section.

We recognise that effectively monitoring and managing climate risks will be key to ensuring our business thrives in a low-carbon society. Effective management also requires taking early action to mitigate and adapt to the future impacts of climate change. To enhance our organisation's resilience to the most significant climate risks, the Group reviews mitigation measures and controls annually. Following best practices, the Group acknowledges the importance of developing a transition plan towards carbon neutrality by 2050, which will strengthen future resilience without compromising competitiveness or financial stability in a net-zero world. This will enable us to optimise risk management and adaptation, ensuring the Group meets its decarbonisation objectives.

Description of the processes to identify and assess material climate-related IROs

DR ESRS E1-ESRS 2 IRO-1

According to the IPCC (2023), climate-related events exacerbated by climate change will become increasingly frequent and intense, causing negative impacts on environmental, economic, and social fronts. The analysis we have conducted throughout 2025 not only prepares us to respond to emerging disclosure requirements, which increasingly demand detailed information on this topic, but also strengthens a preventive and resilient approach across our operations and value chain. This analysis is in line with the risk rating included in the Financial Statement.

Given the distinct nature of physical risks, transitional risks, and opportunities, specific processes have been developed for their identification and assessment, as outlined in the following table:

PHYSICAL RISKS	TRANSITION RISKS AND OPPORTUNITIES
<p>In line with the technical screening criteria of EU Regulation 2020/852 (EU Taxonomy), the following time horizons have been considered for physical risks:</p> <p>Historical baseline: 2000–2019</p> <ul style="list-style-type: none"> • Short term: 2020–2039 (up to 2040 in certain sources) • Medium term: 2040–2059 (up to 2060 in certain sources) • Long term: 2080–2099 (up to 2100 in certain sources) <p>Following the precautionary principle, and after assessing different climate scenarios, the most adverse scenario was selected: the IPCC SSP5-8.5 scenario (Sixth Assessment Report, AR6), referred to as “very high greenhouse gas emissions development”. This approach enables Vidrala to anticipate and prepare for potential extreme challenges.</p> <p>Subsequently, climate risks are identified by considering the geographical location, as well as the nature of Vidrala’s activities and those of its suppliers and key customers across the value chain.</p> <p>In the assessment of physical risks, three parameters are considered: the climate hazard, previously characterised based on projections; the degree of exposure of assets and activities; and their vulnerability. The prioritisation of the identified risks is based on the product of these variables, resulting in five levels of prioritisation: very low, low, medium, high and very high.</p> <p>This approach makes it possible to assess how climate factors (heat stress, heavy precipitation, droughts, etc.) may affect Vidrala’s operations and key suppliers, depending on their location, exposure and specific vulnerability. It enables Vidrala to anticipate the physical effects of climate change on its activities and to establish adaptation strategies that strengthen its resilience to adverse climate scenarios.</p>	<p>For the analysis of transition risks and opportunities, three time horizons have been considered, aligned with Vidrala’s sustainability strategy, the 2030 Agenda, intermediate decarbonisation targets and climate neutrality ambitions for 2050:</p> <ul style="list-style-type: none"> • Short term: 2025–2028 • Medium term: 2029–2034 • Long term: 2035–2050 <p>The analysis is conducted based on a “Sustainability and climate neutrality” scenario. This approach provides Vidrala with a solid basis to adapt to transformations in the climate landscape and to seize emerging opportunities on the path towards a low-carbon economy.</p> <p>For the identification of transition risks and opportunities, consideration is given to the sectors to which Vidrala and its key suppliers within the value chain belong, as well as to different sources of information published at national and international level and by sectoral benchmarks.</p> <p>For the assessment of transition risks and opportunities, two parameters are considered: the likelihood of occurrence and the impact. The prioritisation of the identified risks is based on the product of these variables, resulting in five levels of prioritisation: very low, low, medium, high and very high.</p> <p>In this way, Vidrala can assess the implications of current and emerging environmental regulations, market trends, and sustainability expectations within the industry and society, enabling it to anticipate regulatory and technological changes that could affect its operations and business relationships.</p>

We have conducted an analysis considering different climate scenarios, time horizons, and the specific characteristics of each business unit, as well as our most significant suppliers and customers. For physical risks, we selected the “High Emissions Pathway” scenario. For transitional risks and opportunities, the analysis considers the evolution of policies and objectives based on the “Sustainability and Climate Neutrality” scenario. As a result of this analysis, the following priority risks have been identified:

Risk/opportunity	Time Horizon	Risk Level	Financial Impact	Description
Physical risks				
<p>Interruption of drinking water supply</p> <p>Risk factor: Water scarcity Type of risk: Physical – Acute</p>	Short term	MEDIUM	0,004% - 0,007%	<p>A reduction in water supply can have significant consequences for the continuity and efficiency of production processes, given that this resource is critical for different operational stages (e.g. cooling, facility cleaning, steam generation, or raw material processing).</p> <p>The main impacts are:</p> <ul style="list-style-type: none"> - Suspension of certain production processes - Reduction in planned production - Increase in operating costs <p>Combined, these impacts may compromise the company's competitiveness and its ability to meet supply commitments to customers.</p>
<p>Impacts on staff well-being in workplace environments</p> <p>Risk factor: Heat stress Type of risk: Physical – Chronic</p>	Short term	MEDIUM	N/A	<p>Rising temperatures or heatwaves caused by climate change can negatively affect employees, impacting their safety and work productivity. Productivity starts to decline at temperatures above 24 °C, and when it reaches 33–34 °C, workers can lose up to 50% of their capacity.</p> <p>The main impacts are:</p> <ul style="list-style-type: none"> - Possible health effects on personnel (fainting, dehydration, fatigue, and/or heatstroke) - Reduced worker productivity due to extreme heatwaves - Staff turnover and poor workplace morale - Increased operating costs due to overtime payments
<p>Delays and/or ceased production</p> <p>Risk factor: Extreme precipitation resulting in flooding Type of risk: Physical – Acute</p>	Short term	MEDIUM	0,7% 0,9%	<p>Due to heavy rains causing flooding, facilities such as factories and warehouses, including product inventory, may be negatively affected.</p> <p>The main impacts are:</p> <ul style="list-style-type: none"> - Failure to meet the committed production volume - Supply chain disruption - Possible equipment failure, resulting in production delays / stoppages

Transition risks				
Tightening of carbon pricing mechanisms	Short term	HIGH	0,5% - 1%	Carbon pricing mechanisms can have significant impacts on Vidrala's operations, given that it is affected by the European Union Emissions Trading System (EU ETS), which has undergone some changes since late 2023. Between 2024 and 2027, the total number of allowances issued in the EU will gradually decrease by 4.3% per year, and from 2028 onward, by 4.4% per year.
Type of risk: Regulatory				
Customer demand for higher recycled content in packaging.	Short term	HIGH	8% - 9,9%	Several customers have implemented decarbonisation strategies aimed at reducing Scope 3 emissions, which are considered the largest sources of emissions in their operations. As part of these strategies, customers are requesting products with a significant recycled content, ranging from 60% to 70% cullet.
Type of risk: Market				
Opportunities				
Energy efficiency of processes	Short term	HIGH	0,7% - 0,9%	Improving energy efficiency in Vidrala's processes has a direct impact on reducing emissions and optimising operating costs (OPEX). Achieving this requires adopting more efficient technologies, such as high-performance furnaces, and optimising manufacturing processes through advanced energy management and automation systems.
Type of opportunity: Resource efficiency				
Improvement in waste management	Short term	HIGH	6,6% - 8,1%	The European glass industry has set a recycling target of 90% by 2030, making the adoption of a circular system for the use of raw materials and direct collaboration with various stakeholders essential for glass producers in the near future.
Type of opportunity: Resource efficiency				Increasing the use of cullet (recycled glass) can help reduce Vidrala's dependence on virgin raw materials, which may become scarcer and more expensive, and also presents a potential opportunity to lower energy consumption. Therefore, any approach towards circular economy solutions for the treatment, recovery, and valorisation of glass would have significant economic and environmental impacts. This, in turn, contributes to reducing Scope 3 carbon emissions, representing an opportunity that can positively support the decarbonisation of Vidrala's value chain.

Our Climate-related Policies

DR ESRS E1-2

Vidrala integrates its commitment to climate change mitigation and adaptation within its overall sustainability and environmental management approach. Our strategy focuses on the continuous improvement of processes, energy efficiency, and resource optimisation, in line with our sustainability and decarbonisation objectives.

In terms of climate change mitigation, we actively work to reduce the environmental impact of our operations by prioritising energy efficiency in the use of gas and electricity, enhancing the environmental performance of our processes, and adopting more sustainable solutions in the procurement of products and services.

With regard to climate change adaptation, we take a proactive approach by identifying and managing risks associated with our activities, ensuring the implementation of safety, resilience, and resource efficiency measures across our facilities and processes. In addition, we maintain ongoing dialogue with our stakeholders to anticipate and address potential impacts, aligning our strategies with evolving environmental challenges and expectations.

Our integrated policy also includes references to our commitment to climate change and sustainability. This policy, signed in 2020 and endorsed by our Corporate Sustainability and Development Director, is currently under review and will be updated in 2026.

The key elements of the policy include commitments to emissions reduction and energy efficiency, applicable to all Vidrala operations and its supply chain partners, ensuring alignment with our sustainability objectives. Any exclusions, if they exist, will be detailed in the next review. Responsibility for implementing the policy rests with the Sustainability Committee, which reports directly to the Board of Directors. In addition, our policy was developed in accordance with relevant European and national climate and sustainability regulations. Compliance with external standards, such as ISO 14001:2015, for environmental management and the Science Based Targets initiative (SBTi) for decarbonisation, is an integral part of our approach.

When establishing the policy, the considerations of key stakeholders were taken into account, ensuring that the interests of environmental and operational experts are adequately reflected. We collaborate with these groups to understand their expectations, incorporate their feedback, and promote improvements in sustainability, and we plan to include new stakeholder perspectives in the policy. The policy is publicly available on our website.

Actions and Resources in relation to Climate Change policies

DR ESRS E1-3

The actions outlined below are embedded within our broader operational and capital expenditure planning framework rather than managed under a standalone budget line. Our main decarbonisation levers, applied across all geographical areas where available, include:

- **Electrification of Furnaces:** Integration of electric boosting technology, currently between 10–15%, with new furnaces incorporating a 25% electrification capacity and future designs aiming to reach 40% electrification.
- **Alternative Fuels:** This transition will be supported by Renewable Guarantees of Origin (REGOs) to ensure traceability and sustainability. Preliminary trials with low-carbon biofuels have demonstrated the feasibility of this approach, paving the way for broader implementation.
- **Circular Economy Initiatives:** Maximising the use of cullet (recycled glass) is one of the most effective strategies to reduce carbon intensity in glass production. Every 10% increase in cullet content leads to a 2.5% reduction in direct energy consumption and the associated CO₂ emissions, making it a key decarbonisation lever. The use of decarbonised raw materials is also being explored, selecting

components that have undergone pre-treatment or incineration to reduce their embedded emissions. In 2025, Vidrala achieved a cullet usage rate of 55.45%, and the company aims to further increase this proportion, as set out in its cullet plan, reaching 65% by 2030.

- **Renewable Energy Integration:** Expansion of on-site photovoltaic installations, reducing Scope 2 emissions and promoting self-consumption. Our efforts are focused on achieving 100% renewable electricity by 2025.
- **Hydrogen Projects:** Participation in “hydrogen valley” initiatives (Nazaré, Hynet, and Aiala) to explore their potential as a low-carbon alternative energy source. While hydrogen is not yet commercially viable for large-scale operations, involvement in these projects ensures that Vidrala remains at the forefront of industrial decarbonisation solutions. There is currently no specific timeline for achieving this action, as it depends on the availability of infrastructure in the respective territories.
- **Energy Efficiency and Industrial Optimisation:** The furnace renewal plan incorporates high-energy-efficiency designs that enhance thermal performance and reduce energy losses. Furnace technology continues to be modernised, increasing thermal efficiency and reducing both absolute and intensity-based emissions, while also optimising the light-weight and right-weight of our products. As this is an ongoing process, there is no specific timeline for completing this action.

Vidrala’s science-based decarbonisation targets (SBTs), verified in 2022 by the SBTi, set clear goals for emissions reduction:

- Scope 1 and 2 GHG emissions: Targeted 47% reduction by 2030, using 2019 as the baseline.
- Scope 3 GHG emissions: Targeted 28% reduction by 2030, also benchmarked against 2019 levels.

These targets reflect our commitment to a 1.5°C pathway in line with the Paris Agreement, emphasising the importance of effectively implementing our transition initiatives and will depend on the availability and allocation of resources.

Targets Related to Climate Change Mitigation and Adaptation

DR ESRS E1-4

Vidrala Group recognises the importance of having underlying metrics and data to assess the Group’s current stance on responding to climate-related risks and opportunities, as well as the importance of setting transparent targets based on this data. Having clear and transparent metrics and targets ensures that progress is monitored over time and guarantees that climate-related risks and opportunities remain aligned to strategy and risk management processes. As of today, the Integrated Policy supports the Group’s established objectives by setting out concrete improvement commitments across the decarbonization levers described above.

We report GHG emissions, including Scope 1, 2 and 3 emissions. We set a Near-Term SBTs for Scope 1, 2 and 3 to drive decarbonisation by 2030, and had our Net Zero Target validated by the SBTi in 2023. As mentioned in other sections, our aim is to reduce our scope 1 and 2 greenhouse gas emissions in the short term by 47% and our scope 3 emissions by 28%, both by 2030 and with respect to the 2019 figures. For more details, please refer to Gross Scopes 1, 2, 3 and Total GHG emissions section.

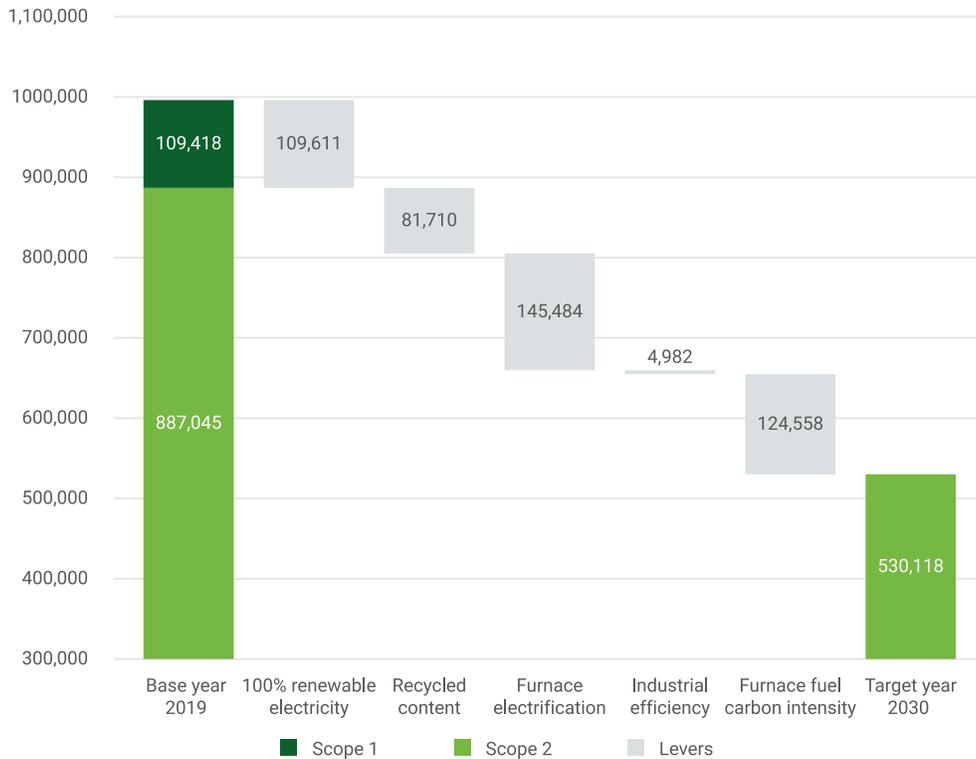
Improving our energy efficiency and reducing energy consumption are important metrics to help mitigate the risk of energy prices and supply volatility. The result of our continued investment in energy efficiency and energy reduction projects across the business is presented in the [Part II: Our Sustainability Strategy](#) section.

Drought and water scarcity emerged as a long-term physical risk for The Group. The potential impact to our business and our local communities makes it vital that we take steps to reduce our water consumption and improve water efficiency across our operations. We track our water consumption to determine the water intensity ratio per tonne of glass. The Group has developed a 2030 implementation plan, including specific

targets and water efficiency initiatives to drive water reduction in the future.

We are in the process of reviewing and refining metrics and targets in collaboration with relevant stakeholders for the most significant identified climate-related risks and opportunities. These metrics will help measure the magnitude of risks, the Group’s exposure, and the effectiveness of our controls. This work will also allow us to capture and maximise climate opportunities, further strengthening our resilience during the transition to a low-carbon economy.

Main decarbonisation levers for our Scope 1+2 target (-47% en 2030)



To ensure that the baseline is representative, Vidrala has established a methodology that considers all relevant activities, operational boundaries, and influential external factors, including regulatory changes, market conditions, and variations in energy supply. The baseline is reviewed periodically to maintain its accuracy and relevance, as well as to assess potential future adjustments.

Energy Consumption and Mix

DR ESRS E1-5

In 2025, Vidrala continued to prioritise sustainability as a core component of its business strategy. This report outlines our energy consumption and mix, focusing on providing a detailed understanding of our energy footprint, improvements in energy efficiency, and our commitment to increasing the share of renewable energy in our energy mix. In addition, we have continued exploring the feasibility of introducing biofuels at Vidrala.

The slight increase in energy intensity is not due to higher energy consumption, but rather to the one-off effect of furnace shutdowns and start-ups, which generate non-productive consumption and temporarily reduce the

tonnes of glass melted over which consumption is distributed. Despite this, absolute energy consumption decreased (-1%), with reductions in both fuels (-6%) and electricity (-7%).

The allocation of financial and other resources for our action plan is aligned with our long-term vision and current business priorities. In the coming years, Vidrala will refine its methodology to provide a more detailed and structured approach to assessing and disclosing these financial indicators, enabling a more transparent link between financial planning and sustainability commitments.

Energy consumption from non-renewable sources		
Consumption & energy mix	2024	2025
(2) Fuel consumption from crude oil and petroleum products (MWh)	15,438.28	11,214.50
(3) Fuel consumption from natural gas (MWh)	3,189,401.86	3,267,666.84
(4) Fuel consumption from other fossil sources (MWh)	219.85	5,006.82
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	396,754.12	309,772.00
(6) Total fossil energy consumption (MWh)	3,601,814.11	3,593,693.16
Share of fossil sources in total energy consumption (%)	90 %	88 %
Energy consumption from renewable sources		
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	1,531.70	2,870.34
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	363,607.24	445,479.59
(10) The consumption of self-generated non-fuel renewable energy (MWh)	26,793.06	59,350.00
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	390,400.30	507,699.93
Share of renewable sources in total energy consumption (%)	10 %	12 %
Total energy consumption (MWh)	3,992,214.41	4,101,393.09
Net revenue**	€ 1,588,267	€ 1,465,160
Total energy consumption per net revenue	0.25 %	0.28 %

*The net revenue figure can be found in the Consolidated Financial Statements, in the Consolidated Income Statement, Note 1.

Emissions and Scopes

DR ESRS E1-6

The carbon intensity associated with Scope 1 and Scope 2 emissions has improved under both the market-based and location-based methodologies compared with the previous year, reflecting a 4% reduction in both categories. This positive trend is aligned with an overall decrease in global energy consumption, a higher share of renewable electricity, the commissioning of new, more efficient and electrified furnaces, and an increased use of cullet in production. In absolute terms, Scope 1 emissions decreased by -2% as a result of improved energy performance associated with three new furnaces.

On the other hand, Scope 2 emissions were reduced by -39% under the market-based approach and by -23% under the location-based approach. This improvement is driven by the update of emission factors and the strengthening of our renewable electricity strategy, combining not only the expansion of on-site generation sources, but also other instruments such as PPAs and Guarantees of Origin. This represents 81.75% of renewable electricity in 2025. In addition, the location-based reduction has been supported by improvements in the electricity mix in the countries where we operate.

Total emissions							
	2019*	2024**	2025	%N / N-1	2030*	Annual % Target / base year	
Scope 1 Emissions							
Gross Scope 1 GHG emissions (tCO2eq)	887,045	893,235	879,714	-2%	47%	-1%	
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)			79%				
Scope 2 Emissions							
Gross location-based Scope 2 GHG emissions (tCO2eq)	188,493	109,736	85,016	-23%	47%	-55%	
Gross market-based Scope 2 GHG emissions (tCO2eq)	109,418	51,801	31,722	-39%			-71%
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO2eq)	816,949	1,170,624	1,157,441	-1%	28%	42%	
1 Purchased goods and services	565,652	549,451	561,469	2%			-1%
2 Capital goods	2,253	88,942	70,654	-21%			***
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	123,140	152,638	146,916	-4%			19%
4 Upstream transportation and distribution	78,647	77,269	90,034	17%			14%
5 Waste generated in operations	916	10,552	11,926	13%			***
6 Business travelling	1,357	9,321	925	-90%			-32%
7 Employee commuting	2,224	8,047	7,623	-5%			243%
8 Upstream leased assets	0	17	17	—%			—%
9 Downstream transportation	8,614	188,863	181,907	-4%			***
10 Processing of sold products	0	73,973	69,245	—%			—%
11 Use of sold products	0	3,051	2,608	-15%			—%
12 End-of-life treatment of sold products	34,146	16,546	14,118	-15%		-59%	
Total GHG emissions							
Total GHG emissions (location-based) (tCO2eq)	1,892,487	2,173,595	2,122,171	-2.4%		12%	
Total GHG emissions (market-based) (tCO2eq)	1,813,412	2,115,660	2,068,877	-2.2%		14%	

*In future reports, normalised data will be presented together with the update of our SBTi targets, which are currently in the process of being rebaselined.

**The 2024 data presented have been restated following the verification of the carbon footprint in accordance with the ISO 14064 Standard, audited by an independent third party.

***The percentage is not representative, given that the SBTi target was defined without considering current growth or the granularity of the data currently available.

Gross Total Scope 1, 2 and 3 Emissions

Scope 1

Our emissions primarily stem from the use of fossil fuels for the melting process and the decarbonisation of carbonated raw materials. These two sources account for 99% of our Scope 1 emissions. The remaining emissions, which are also calculated, come from mobile combustion in the internal transport of materials, our own fleet, and fugitive emissions during the exchange and replenishment of refrigerant gases.

This year, we have observed a 2% reduction compared to the previous year, due to lower natural gas consumption. In addition, we have calculated 548 tCO₂ of biogenic emissions as a result of biomethane inclusion trials.

Accounting Principles (Scope 1)

All Scope 1 GHG emissions are calculated using direct activity data, applying emission factors available in each national inventory where we operate, as well as the most up-to-date data from DEFRA.

Scope 2

Our Scope 2 emissions primarily arise from electricity use for glass melting and auxiliary processes at our facilities, as well as for bottling processes at our beverage plants in the United Kingdom. Our strategy to diversify electricity sources has enabled us to achieve a reduction in Scope 2 emissions of -39% on a market-based basis, and -23% on a location-based approach. There are no biogenic emissions in this scope. Four of our facilities have renewable Guarantees of Origin (REGO) contracts covering 100% of their electricity supply. In addition, three of our plants have installed solar panels, supplying between 5% and 20% of the total energy consumption of those facilities. Furthermore, in 2025 we secured between 65% and 70% of our electricity in Spain through on-site generation and a long-term Power Purchase Agreement (PPA). Finally, a cogeneration system has been installed at one of our plants, accounting for 12% of that plant's total electricity consumption. Vidrala is committed to decarbonisation by increasing the electrification of the melting process, while ensuring that electrification is accompanied by a strategy to incorporate renewable electricity wherever possible.

Accounting Principles (Scope 2)

All Scope 2 greenhouse gas (GHG) emissions are calculated using direct activity data, applying emission factors available in each national inventory where we operate, as well as the most up-to-date version of DEFRA. In addition, we use the relevant renewable Guarantees of Origin to determine the impact on our market-based emissions.

Scope 3

For Vidrala, the value chain is of paramount importance. Accordingly, the company has made efforts to map all emissions across its supply chain, covering all applicable categories. Categories 13 and 14 have been omitted, as Vidrala does not own leased assets or franchises.

Our main challenges relate to raw material extraction, the manufacture of packaging materials, emissions associated with fuel and electricity consumption, and the transport of the final product. These are the most significant categories for the Vidrala Group, and we are actively working to obtain more accurate and comprehensive information to enable further emissions reductions.

Overall, Vidrala has improved its methodology and data collection across several categories, allowing for more precise emissions calculations. Currently, primary data from suppliers or other value chain partners is not yet being used, although progress is planned in 2025 to begin incorporating information from the most relevant suppliers.

Specific references for each category are provided below:

Scope 3 - Category 1: Purchased Goods & Services

Greenhouse Gas (GHG) emissions originate from sources outside the organisational boundaries and are associated with the goods used by the organisation. These sources, which can be stationary or mobile, relate to all purchased goods.

We have seen a 2% increase compared with previous years due to higher operating expenses.

Accounting Principles:

Our products with the highest emission values are mainly related to raw materials and packaging (~95% of Category 1 emissions). Therefore, in 2025 we calculated the emissions associated with these two major groups based on actual activity data rather than expenditure.

Scope 3 - Category 2: Capital Goods

GHG emissions originating from sources outside the organisational boundaries and associated with the goods used in investments made during 2025. These sources, which can be stationary or mobile, relate to all types of purchased goods.

This category has experienced a 21% reduction compared with the previous year due to lower investments in furnace replacements across the Group, in line with the furnace renewal schedule

Accounting Principles:

Based on the executed CapEx and the type of service or product acquired.

Scope 3 - Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2)

GHG emissions related to the extraction, production, and transportation of fuels consumed, as well as the generation of electricity that are not included in Scope 1 and Scope 2. Similar to Scope 1 and Scope 2, but more focused on Scope 1, as our boundary expands, our consumption increases, and consequently, fuel- and electricity-related emissions.

Accounting Principles:

This is carried out using the WTT (Well to Tank) methodology, which accounts for the GHG emissions produced during the fuel production process, from its initial extraction or generation until it is ready to be used in a vehicle, machinery, or equipment. The emission factors are sourced from the most updated version of DEFRA.

Scope 3 - Category 4: Upstream Transportation and Distribution

This category evaluates the emissions associated with the transportation and distribution of purchased materials and goods based on the activity data reported in the previous categories. In this specific case, we have made improvements compared to previous years, aligned with the reduction in Category 1 as well.

Accounting Principles:

GHG emissions have been calculated by considering the fuel used in the transportation of goods and the acquisition of that fuel for this specific transportation. Therefore, we have integrated the Tank-to-Wheel and Well-to-Tank methodologies, providing a better understanding of upstream emissions.

Scope 3 - Category 5: Indirect GHG Emissions from Waste Treatment

These emissions originate from sources outside the organisational boundaries and are associated with the disposal of solid and liquid waste (wastewater). The slight increase in this category is due to a furnace renewal within the Group and minor works. On the other hand, Vidrala prioritises waste minimisation and valorisation as a strategy to reduce the impact of emissions associated with Category 5.

Accounting Principles:

For facilities located in Europe and the UK, we assess the impact on GHG emissions for each type of EWC code and final treatment in line with the European Waste Classification. For facilities outside the EU and the UK, more general classifications have been used in accordance with applicable local regulations.

Scope 3 - Category 6: Indirect GHG Emissions from Business Travel

GHG emissions mainly originate from fuel combustion during our employees' business travel. Although not as significant as in other categories (1, 2, or 9), this category has decreased partly due to travel policy reductions and the emission factor applied.

Accounting Principles:

Emissions are calculated based on employees' cities of origin and the distance to their nearest production facility, as well as fuel consumption for transport and its acquisition, integrating both the Tank-to-Wheel and Well-to-Tank methodologies. In the coming years, mobility surveys will be incorporated to better understand travel habits and improve data quality.

Scope 3 - Category 7: Indirect GHG Emissions from Employee Commuting

GHG emissions are generated from fuel consumption during employees' daily commutes to work. Although its impact is relatively low within total Scope 3, this category has decreased by 5%.

Accounting Principles:

Emissions have been calculated based on employees' cities of residence and the distance to the nearest production facility, along with the fuel consumption of transport vehicles, integrating both the Tank-to-Wheel and Well-to-Tank methodologies. In future years, mobility surveys will be implemented to improve data quality.

Scope 3 - Category 8: GHG Emissions from Leased Assets

Emissions resulting from the use of assets leased by the organisation during the reporting year, although calculated, are insignificant for the organisation.

Accounting Principles:

Depending on availability, we use activity data such as natural gas or electricity consumption or the economic expenditure of the lease itself.

Scope 3 - Category 9: Indirect GHG Emissions from Transportation of Finished Products

GHG emissions occur outside the organisational boundaries due to the use of fossil fuels in the transportation of our products. This category has decreased by 4%, thanks to route optimisation measures that bring our production closer to our customer's sites.

Accounting Principles:

The methodology is based on the number of trucks contracted, the origin of production, and the destination country, allowing for a more accurate calculation of total kilometres travelled and the number of trucks, compared with using transport costs. Both the Tank-to-Wheel and Well-to-Tank methodologies have also been integrated in this category.

Scope 3 - Category 10: GHG Emissions from processing of Sold Products

GHG emissions occur during the filling of our bottles, which takes place after the sale. This is the first time these data are being reported.

Accounting Principles:

The methodology is based on activity data to calculate emissions according to the type of glass packaging sold (wine, cava, sparkling wine, water, jars) and the nominal capacity of each, allowing us to associate a specific processing type and, therefore, the natural gas and electricity required.

Scope 3 - Category 11: GHG emissions from use of sold products

End use of the goods and services sold by Vidrala during the reporting year. This is the first time this data has been reported.

Accounting Principles:

The methodology used is based on activity data to calculate emissions by multiplying the quantity of product bottled by the indicator of electricity consumption during refrigeration.

Scope 3 - Category 12: GHG Emissions from End-of-Life Treatment of Sold Products

GHG emissions are generated during the end-of-life treatment of sold products. A significant reduction has been observed due to a change in methodology. Glass recycling rates in the countries where we sell, mainly in Europe, are very high, although there are some exceptions with lower sales volumes that do not have a significant impact. In the future, improvements in this category may be limited by recycling rates in Brazil.

Accounting Principles:

We consider the tonnes sold in each country and their recycling rates to determine the treatment applied to our products. The remaining percentage is assumed to be lost and sent to landfill, with the associated emissions accounted for.

Internal Carbon Pricing and Carbon Credits:

DR ESRS E1-8 E1-7

Currently, Vidrala does not apply a formal internal carbon pricing mechanism, nor does it develop specific projects linked to the use of carbon credits to finance GHG removal or mitigation initiatives. However, the Group actively uses internal tools and analyses to guide strategic decision-making, reduce GHG emissions, and strengthen resilience to climate risks, an approach that is expected to be formalised in the coming years.

Within this framework, for relevant initiatives, avoided emissions (tCO₂e) are estimated against a reference scenario to consistently quantify their contribution to the decarbonisation pathway. Based on this quantification, we prioritise actions according to their reduction potential and, where appropriate, also consider the potential for access to grants or public support mechanisms. This combined analysis allows us to increase the level of ambition for initiatives with the greatest abatement potential and highest feasibility, focusing efforts on the most significant and achievable reductions.

Our approach encompasses multiple focus areas, ensuring that we address the diverse impacts of carbon pricing on our operations and supply chain:

- **Procurement of raw materials:** We recognise the importance of managing the carbon intensity associated with our primary carbonated raw materials (soda, limestone, and dolomite), and the key role of cullet in batch decarbonisation.
- **Participation in Emissions Trading Systems (EU ETS/UK ETS):** We actively monitor developments in the European Union Emissions Trading System (EU ETS) and UK Emissions Trading Scheme (UK ETS), which directly affects energy costs and production emissions. As a participant, the Group assesses market dynamics, such as allowance prices, and models their potential impact on financial planning.
- **Development of internal modelling tools:** To support our decision-making processes, we use internal applications that leverage consumption, production, and emissions data from our plants. These tools integrate past operational performance with predictive analyses, allowing us to simulate various scenarios and assess the financial and operational impacts of carbon pricing.
- **Regulatory Considerations:** Vidrala closely monitors regulatory developments and their potential impact on carbon pricing, such as the Carbon Border Adjustment Mechanism (CBAM), the Industrial Emissions Directive (IED), and the Renewable Energy Directives (RED II and RED III), among others.

POLLUTION

At Vidrala Group, as a company listed in the catalogue of activities potentially polluting the atmosphere under Royal Decree 100/2011 of 28 January, we carry out rigorous controls in accordance with the regulatory framework. These controls are detailed in our Integrated Environmental Authorisation and apply to all pollutant emission points within our organisation. It is important to emphasise that, in no case, do we exceed the maximum permitted values for any of the parameters specified in the applicable regulations.

Beyond the requirements of the regulatory framework, our Group places significant emphasis on reducing pollutant gas emissions from our activities. To achieve this, we apply the Best Available Techniques (BAT) methodology for the glass industry, which is voluntarily implemented by all European manufacturers. These measures are applied during the design phase of new furnaces and during partial repairs of existing ones, and include environmentally friendly improvements such as the use of low-NOx burners or the replacement of fossil fuels through electrification.

Regarding SOx and other particulate emissions resulting from the glass melting process, we have installed electrostatic precipitators in all our factories to reduce them.

In accordance with national regulations on noise and light pollution, we carry out periodic monitoring to ensure that the maximum values established by the applicable regulatory framework for our activities and locations are not exceeded.

Material Impacts, Risks and Opportunities related to Pollution:

DR ESRS E2-ESRS 2 IRO-1

We are firmly committed to the principles of sustainability and corporate responsibility. We strive to identify and address the material impacts, risks, and opportunities associated with our operations and value chain, particularly regarding potential pollution impacts. For further details, see the section on [Material IROs for Vidrala Group](#) in this report.

The analysis of pollution-related impacts, risks, and opportunities (IROs) was carried out by reviewing the environmental assessments required by national regulations for each business unit and evaluating the presence of substances regulated under frameworks such as REACH. This assessment identified SOx, NOx, and particulates as the main pollutants associated with our production processes. Consultations were conducted with plant-level environmental managers and the Group Environmental Manager to ensure a consistent and aligned evaluation. To manage these IROs, we have centralised internal monitoring systems, including continuous and periodic measurements, assessing deviations against established budgets and expected performance capacity.

Policies related to Pollution:

DR ESRS E2-1

As a Group, we are committed to environmental protection and promoting a greener future. Our Environmental Management Systems (EMS), focused on pollution prevention and control, are designed to identify, manage, and mitigate material impacts and risks, such as those described in section [ESRS 2](#).

Through this EMS, which covers all Vidrala production facilities, we promote a framework of comprehensive procedures and tools that allow us to demonstrate our environmental compliance to stakeholders. The Group Environmental Officer holds ultimate responsibility for overseeing the EMS, ensuring its alignment with

regulatory requirements and internal sustainability objectives, as well as the compliance with and updating of Vidrala Group's environmental policy.

The EMS is developed with consideration of key stakeholder interests, including regulators, customers, employees, and local communities, ensuring that their expectations and concerns are reflected in our environmental commitments. To facilitate its implementation and transparency, the policy is publicly available on our website for all relevant stakeholders, including the employees responsible for its execution and external parties that may be affected by its outcomes.

All our activities at Vidrala are performed following the precautionary principle, which lies at the heart of our environmental policy. This policy, which is distributed and known to all our employees, is centred on the following guidelines:

- We foster respect for the environment by preventing pollution, mitigating the environmental impact of our processes and products, and reducing resource consumption. Specifically, we are committed to minimising the energy consumption of our operations.
- We are committed to efficient resource management.
- We comply with applicable legislation and other commitments assumed by public administrations; we scan for current or foreseeable legislative changes that could be applicable to us.
- We drive continuous improvement at all levels by establishing ways to measure our performance and the impact of our activity, planning for improvement and reviewing the results. We take into account certifications and basic audit tools in this process.

Within Vidrala's strategic guidelines, the implementation of Environmental Management Systems is documented as a priority. In line with this commitment, all Group production facilities are currently certified under the ISO 14001:2015 standard, demonstrating that Vidrala operates effectively within a global environmental management system that is externally recognised and verified.

In relation with addressing material areas:

- **Air:** Vidrala is investing in cleaner technologies and promoting the use of renewable energy sources.
- **Water:** Vidrala is committed to reduce potable water consumption in its UK and EU plants up to a 6% of the total consumption and reduce up to 0,10 m3 per glass melted ton produced among others.

In addition, we have an emergency response plan to manage incidents effectively and minimise their impact on people and the environment, as detailed in Part II: Our Sustainability Strategy – Health and Safety section. Standardised procedures have also been established for spill response at specific plants, ensuring rapid action in the event of a release. In cases of emissions exceedances, predefined protocols are followed, outlining the reporting process whereby the responsible party informs the plant manager or environmental officer and, if necessary, notifies the relevant authorities in accordance with regulatory requirements.

Furthermore, reflecting our commitment to continuous improvement, we have begun implementing and verifying new environmental standards. These include ISO 14064:2018, covering voluntary CO₂ emissions across all of our production facilities, and ISO 50001:2018 on energy management systems, already certified in five of our factories. In 2025, we carried out a group-wide external verification of our CO₂ footprint in line with the ISO 14064:2018 standard, further enhancing the consistency and transparency of our emissions reporting.

Pollution-related Actions and Implementation Resources

DR ESRS E2-2

Vidrala Group makes ongoing efforts to address pollution-related issues and implements, as mentioned, the Best Available Techniques (BAT) in line with ISO 14001:2015 guidelines. Our approach to pollution management aligns with national legal requirements, including the prevention, reduction, and control of pollution. Vidrala maintains a dedicated investment programme focused specifically on minimising the potential environmental impact of its facilities.

Our approach to pollution management follows a tiered mitigation hierarchy, encompassing the prevention, reduction, and control of pollution. The following initiatives outline this approach:

As part of our continuous improvement efforts, we are upgrading our automated measurement systems across production facilities. This modernisation will enhance our ability to monitor pollutants in real time, enabling more effective tracking and control of emissions in our factories. The total investment allocated to this initiative amounts to €193,000, supporting a more precise and proactive approach to pollution management and reinforcing our strategic goal of optimising control measures through greater data collection and analysis capabilities. The phased implementation of these advanced monitoring systems is planned to integrate seamlessly into our existing environmental management framework. This initiative forms part of our broader pollution reduction strategy, supporting regulatory compliance and long-term sustainability targets. We are currently assessing timelines and objectives, as detailed in the following section.

In line with our commitment to reducing pollution, including the gradual phase-out of harmful materials, our efforts in recent years have focused on an investment project to install specialised systems for purifying atmospheric emissions across all factories, known as electrostatic precipitators or electrofilters. Recognised by European regulations as the best available technology for this purpose, these systems are designed to reduce particulate emissions. The electrofilters installed at Vidrala capture particles generated during the glass melting process using electric fields, achieving a significant reduction in the typical emissions from glass melting furnaces. In addition, the electrofilters are complemented by SO_x scrubbing systems, which have allowed the emission levels of this pollutant to be considerably reduced.

At Vidrala, reducing emissions and minimising pollutants are core priorities embedded in our operational strategy. Internally, we allocate financial resources to initiatives aimed at improving air quality, reducing industrial emissions, and strengthening environmental controls. While these measures are already part of our investment planning, the methodology for assessing and publicly reporting these financial commitments will be developed in greater detail to provide clearer disclosure over the stated timeframe. Additionally, we will evaluate further actions across our value chain, as current impacts, risks, and opportunities are primarily linked to our own operations.

Targets related to Pollution

DR ESRS E2-3

Vidrala is in the process of developing measurable outcome-oriented targets to manage pollution. Over the next two years, we will focus on defining sector-oriented targets aligned with national laws as requested, ensuring they are supported by a calculation baseline and references aligned with regulatory frameworks of the countries in which we operate.

However, Vidrala is focused on identifying material sustainability-related impacts, risks, and opportunities (IROs), as described in [Material IROs for Vidrala Group](#) section, where we outline our methodology for their evaluation and identification.

Although formal targets have not yet been established, we are closely monitoring the effectiveness of our policies and actions in addressing the identified IROs. To support this, Vidrala will implement a systematic

evaluation approach, including internal audits of control systems, stakeholder engagement, and performance reviews to track progress. In addition, qualitative benchmarks and preliminary performance indicators are helping us assess our direction and lay the groundwork for a more structured, data-driven approach.

Pollution Indicators

DR ESRS E2-4

During the 2025 reporting period, Vidrala emitted several pollutants classified under Annex II of Regulation (EC) No 166/2006, as shown in the table below:

Pollutant Type		
Pollutant Type	Emissions (t) 2024	Emissions (t) 2025
Sulphur Dioxide (SO _x)	3,090	2,299
Nitrogen Oxides (NO _x)	4,739	2,587
Particulates (PM10)	82	43

As a result of our double materiality assessment, water and soil pollution were not assessed as material.

Changes over time: Compared to previous years, Vidrala has improved pollutant levels thanks to operational improvements and the optimization of production processes. In the current scenario of reported data, there has been a reduction in particulate emissions and a more moderate improvement in SO₂ levels. These variations are mainly due to variations in production throughout the year.

Measurement methodologies:

- Direct measurement: Deployed at source points to capture real-time data.
- Estimation: Stack testing is used when direct measurement is not feasible, as required by national regulations.

Data collection process:

1. Identification of Sources: Mapping out emission sources within our operations.
2. Data Gathering: Employing automated monitoring systems and manual data collection where necessary.
3. Data Verification: Ensuring the accuracy and consistency of the collected data in compliance with ISO 14001:2015, with most of our sites adhering to the UNE standard. Relevant regulatory bodies are informed, and in cases of errors, they actively support us in identifying and resolving issues to maintain data integrity.
4. Consolidation & Reporting: Aggregating data to develop a comprehensive report.

WATER

Drought and water scarcity have become long-term health-related risks for Vidrala. The potential impact on our business and on local communities requires action to reduce water consumption and improve water efficiency across all activities.

Material Impacts, Risks, and Opportunities related to Water

DR ESRS E3-ESRS 2 IRO-1

We firmly believe in the principles of sustainability and corporate responsibility. We are committed to identifying and addressing the material impacts, risks, and opportunities associated with our operations and value chain, particularly in relation to potential water-related impacts. For further details, please refer to the section [Material IROs for Vidrala Group](#) in this report.

Impact, risk and opportunity review

Vidrala Group is actively enhancing water efficiency through rainwater harvesting, greywater reuse, and process water recuperation, reducing reliance on external sources and mitigating water stress. High wastewater treatment standards ensure safe discharge for industrial and community use. However, water withdrawals for raw material extraction, particularly in quarrying, pose challenges by impacting local water availability and ecosystems.

Vidrala Group has identified key opportunities related to water use in its operations. Efficient and responsible water management presents cost-saving potential by optimising consumption during manufacturing processes. Additionally, adopting circular water systems could reduce water procurement costs and enhance operational resilience during periods of water scarcity. Both opportunities have been assessed as likely to occur frequently, with a low financial impact, but remain material for reporting due to their relevance in sustainability and operational efficiency.

Consultations on water and marine resource management have been primarily conducted internally, ensuring alignment with the regulatory frameworks of each country where Vidrala operates. These consultations have involved cross-functional collaboration between environmental management teams, sustainability departments, and operational units to assess water usage, discharge practices, and compliance requirements.

Policies related to Water

DR ESRS E3-1

The Vidrala Group Water Policy establishes our commitment to managing water resources responsibly across all our industrial operations. We are committed to using water efficiently, complying with applicable regulations and standards, and continuously monitoring and evaluating our performance in its use. Likewise, we train our employees in water stewardship and sustainable practices, collaborate with suppliers, customers, local communities, and environmental organisations, promote innovation and continuous improvement, and foster transparency in our efforts. This policy, led and overseen by the Group Engineering Director, is internally available for all employees and reflects our commitment to environmental sustainability and corporate responsibility, guiding our actions to ensure the conservation and responsible use of water.

Our policy defines management practices that ensure efficient water use, regulatory compliance, and the reduction of environmental impacts. Regarding water sourcing, we assess availability at each site, minimise the effects of extraction, and prioritise alternative sources such as rainwater harvesting and recycling. For water treatment, we maintain high standards of discharge quality, invest in advanced technologies, and

ensure compliance with local environmental legislation. Additionally, we optimise resource use, reduce consumption in our production processes, and promote circular economy principles to limit reliance on freshwater sources.

The objectives of our 2030 Improvement Plan focus on implementing water management practices that include measuring and reducing consumption, managing associated risks, and deploying strategies to improve efficiency and conserve the resource. To assess areas of highest water risk, we have incorporated analyses based on internationally recognised methodologies, such as WWF's water risk categorisation and financial modelling, which allow us to identify regions under greatest water stress and prioritise actions at sites where resource scarcity poses a significant challenge. These objectives have not been updated in the current year.

Actions related to Water Resources

DR ESRS E3-2

At Vidrala, we carefully monitor water use and calculate the water intensity per tonne of melted glass (tmg). We have also defined specific targets to reduce water consumption through the implementation of initiatives and programmes aimed at optimising water use going forward. These include preparing a Water Management System, improving the quality of discharged water, optimising water treatment processes and raising purification standards.

Our Water Management Strategy incorporates this analysis to ensure responsible water use, particularly in areas facing high or very high water depletion risks. Based on risk financial modelling, we have mapped our facilities against varying levels of water scarcity, allowing us to define targeted actions to optimise water consumption, enhance treatment processes, and mitigate operational risks associated with water restrictions.

In line with these findings, we have established reduction targets and implemented measures such as rainwater harvesting, water recycling, and efficiency improvements to reduce our dependency on external water sources. Additionally, in regions subject to potential industrial water restrictions, such as Catalonia, we proactively manage consumption to minimise the impact of regulatory constraints.

We allocate financial resources to initiatives aimed at reducing water consumption, minimising wastewater discharges, and improving treatment processes across our facilities. While these measures are already integrated into our current investment planning, we are committed to further refining our approach to transparently evaluate and report these financial commitments, providing greater clarity over the specified time horizon.

Water Resource Targets

DR ESRS E3-3

At Vidrala, we have implemented a Water Management System, aligned with the policy outlined above, designed to drive continuous improvements in water use efficiency. This system focuses on maximising efficiency, reducing environmental impacts, and mitigating risks associated with water use. As part of our commitment, we have set a voluntary target to reduce water consumption by 50% by 2030, using 2018 as the baseline for measuring water intensity. In addition, Vidrala engages with suppliers and customers regarding this target and its achievement. To support this goal, we have also established specific reduction targets tailored to the communities in which we operate.

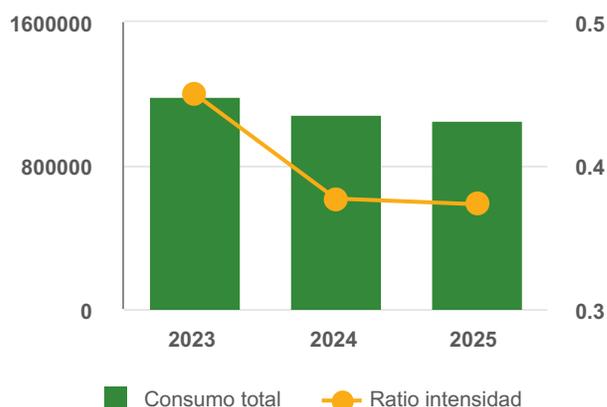
To achieve our targets, we have implemented a state-of-the-art reporting system that monitors key variables, effectively manages equipment and facilities, and tracks performance. These efforts reflect our commitment to responsible water management and to achieving the ambitious reductions we have set for 2030.

Water Consumption Performance

DR ESRS E3-4

Although absolute water consumption has risen due to operational changes, water intensity has improved significantly, reflecting the efficiency measures we have implemented. The reported water intensity ratio for 2025 shows a reduction compared with the previous year, driven by optimisation initiatives in our production processes. Our water use is limited to production sites, both glass and packaging, and we do not store water on-site. Measurements are taken using meters installed at the plants, with estimates applied where direct readings are not available.

In 2025, no water-related incidents or regulatory breaches occurred at our sites.



For the Group's overall water intensity ratio, consumption decreased by 1.14%, from 0.377 m³/tmg in 2024 to 0.373 m³/tmg in 2025, calculated as total m³ divided by tmg. Considering only the Glass business (glass container manufacturing), the reduction was 2.6% compared with 2024. In addition, absolute water consumption fell by 3.91%, from 1,086,657 m³ in 2024 to 1,059,882 m³ in 2025.

Water Consumption Data for Own Operations	2024	2025		
		Volume (m ³)	GLASS	BEVERAGES
Metrics	Volume (m ³)			
Total water consumption	1,086,656	1,059,882	689,477	370,405
Consumption in areas at water risk	109,892	93,133	93,133	
Total water recycled and re-used	251,963	350,461	349,175	1,286

BIODIVERSITY

In 2024, the Vidrala Group approved its Biodiversity Policy, applicable across the entire Group, to strengthen its commitment to the protection and sustainable management of ecosystems. Accountability for this policy is led by the Sustainability team and is available internally to all employees. The policy, overseen by the Group Director of Corporate Development and Sustainability, is structured around five key areas of action:

- **Impact Assessment:** Conduct ongoing evaluations to identify and manage biodiversity-related risks and opportunities across all operations and facilities.
- **Value Chain Support:** Promote sustainable practices throughout the value chain by collaborating with suppliers and partners to minimise negative impacts on ecosystems, integrate biodiversity-focused initiatives, and foster a culture of environmental responsibility.
- **Active Restoration and Conservation:** Apply the mitigation hierarchy principle under the Science-Based Targets for Nature (SBTN) framework to avoid, reduce, restore, and offset environmental impacts, integrating these efforts into operations and corporate strategy.
- **Monitoring and Reporting:** Establish metrics and tools to measure the impact of our activities on biodiversity. Annual progress will be disclosed in our sustainability reports, supported by key performance indicators (KPIs) related to the use and status of natural resources.
- **External Collaboration:** Strengthen biodiversity protection through strategic partnerships and joint initiatives.

Preliminary analyses have identified potential impacts on local ecosystems and areas of biodiversity value within Vidrala's operations and value chain, particularly in regions where raw materials are sourced.

Vidrala operates multiple glass packaging production sites in Spain, Portugal, the United Kingdom, and Brazil, carrying out key activities such as melting, moulding, annealing, and quality control. Several of these facilities are located near areas sensitive in terms of biodiversity, including protected forests, river basins, and conservation zones, which necessitates careful environmental management. Assessments have shown that certain activities at these sites can have negative impacts on local biodiversity, primarily due to emissions from high-temperature processes and raw material extraction. These impacts may contribute to habitat degradation and affect air and water quality, but they do not affect threatened species.

Impact assessments conducted at our operational sites have shown that locations such as Aiala Vidrio, Castellar Vidrio, and Elton are near protected natural areas, requiring targeted mitigation strategies. Potentially affected sensitive areas include aquatic ecosystems, such as the Nervi3n and Mersey rivers, which could be impacted by industrial discharges, as well as forested zones near the Santos Barosa plant in Portugal, which require continuous monitoring to prevent further degradation and loss of biodiversity. Negative impacts on soil have also been identified, particularly concerning land degradation and deforestation risks associated with infrastructure expansion and raw material extraction.

To mitigate these risks, Vidrala has conducted assessments to understand how our operations impact biodiversity and ecosystems across our sites and value chain. Key risks include emissions that degrade local air quality, potential contamination of nearby water bodies, and land-use changes that contribute to habitat loss. Enhanced environmental management strategies are being implemented to reduce these risks.

We rely heavily on essential ecosystem services, particularly the supply of freshwater for industrial processes, and in 2025 we implemented new measures to improve water conservation and ensure sustainable supply. Transition risks, such as increasing regulatory requirements for biodiversity protection, and physical risks, like climate change driven variations in water availability, have also been assessed to ensure long-term operational resilience. Systemic risks, including the availability of raw materials, stricter biodiversity related regulations, and reputational risks from unsustainable practices, are integrated into our biodiversity diagnosis and action plan.

We have consulted with our environmental managers, particularly in sensitive regions, to address concerns regarding the impact of our industrial activities on shared biological resources. Vidrala is conducting an initial mapping of critical areas and collaborating with stakeholders, including local communities and suppliers, to develop its biodiversity action plan. Site-specific assessments have been carried out to determine potential negative impacts of raw material extraction industrial operations on surrounding communities, with particular attention to land use, emissions control, and water consumption. At this stage of the analysis, no biodiversity offsets have been implemented, nor have monitoring indicators been developed.

As part of our biodiversity management approach, Vidrala has implemented mitigation measures that include habitat restoration, emissions reduction strategies, and sustainable management of water resources. Our biodiversity policy addresses material risks such as emissions management and sustainable production processes, covering all our operational sites, with particular focus on those located near sensitive areas. Additionally, we are working to improve traceability within our supply chain and ensure environmentally responsible sourcing, particularly in relation to raw material extraction.

The actions and resources dedicated to biodiversity conservation include the current analysis carried out to develop an action plan and the potential use of biodiversity offsets to remediate unavoidable environmental impacts. We also monitor key environmental indicators related to biodiversity, such as freshwater consumption and industrial emissions, to ensure alignment with our sustainability objectives. Regarding financial implications, Vidrala is assessing the economic impact of biodiversity-related risks. For certain disclosure requirements, a more comprehensive analysis will be conducted in 2026 to ensure complete collection and reporting of data on biodiversity dependencies, ecosystem services, and site-specific environmental performance.

Impact assessments have been carried out to determine how our operations affect biodiversity and ecosystems. Key risks include emissions that impact air quality and the alteration of habitats near production plants. Dependencies on ecosystem services, such as water supply and forest cover regulation, have been analysed, and measures have been implemented to reduce this dependence and enhance sustainability. Transition risks, such as regulatory changes affecting environmental impact thresholds, and physical risks, including the effects of climate change on water availability, have also been assessed. In addition, systemic risks have been considered, covering the long-term sustainability of raw material sources and potential reputational risks associated with biodiversity issues. Regarding our supply chain, although Vidrala currently does not have a specific deforestation policy, we are strengthening this commitment through responsible sourcing and traceability measures, integrating minimum deforestation prevention requirements into the updated Supplier Code of Conduct and into our value chain management actions.

Although further work is still needed to prioritise key risks and dependencies, Vidrala is carrying out an initial mapping of critical areas and collaborating with stakeholders, including local communities and suppliers, to develop its biodiversity action plan. The company's approach will focus on contributing to biodiversity preservation, minimising impacts on protected areas, and managing dependencies on ecosystem services. Updates on progress and finalised targets will be disclosed in 2026, ensuring alignment with international standards.

CIRCULAR ECONOMY AND RESOURCES

Glass, as a material, offers multiple benefits. Its high recyclability without loss of quality allows it to be reused indefinitely, thereby reducing the demand for raw materials. Thanks to its durable and resistant properties, glass protects against external contamination and ensures a long service life. By requiring less energy and generating lower greenhouse gas emissions compared with production from virgin raw materials, it contributes to a more circular economy.

This set of characteristics, together with the fact that it is made from natural and abundant raw materials, makes glass the most sustainable packaging material, in contrast to other materials derived from finite fossil fuels.

We believe in the possibility of transitioning from a linear economic model to a circular one to ensure that sufficient resources are available for all in the future. To this end, we are committed to avoiding excess material in our products, promoting recycling and reuse wherever possible, and working decisively towards the complete elimination of waste.

Glass is an ecological material by nature: it is inert, 100% and infinitely recyclable, and recognised scientifically as the healthiest packaging material thanks to preserving the properties of food and drink.



Material Impacts, Risks, and Opportunities related to Resource Use and Circular Economy

DR ESRS E5-ESRS 2 IRO-1

We firmly believe in the principles of sustainability and corporate responsibility. We are committed to identifying and addressing the material impacts, risks and opportunities associated with our operations and value chain, particularly with regard to potential impacts related to the circular economy. For further details, please refer to the section [Material IROs for the Vidrala Group](#) in this report.

Impact, risk and opportunity overview

Vidrala Group has made significant strides in promoting circular economy principles through the use of secondary raw materials, expanding recycling solutions in the supply chain, and reducing landfill waste. The increased use of cullet and other recycled materials has contributed to reducing reliance on virgin resources, supporting resource sustainability. Additionally, efforts to achieve zero waste to landfill and extend product life cycles have helped minimise environmental impacts. Product design improvements, both in manufacturing processes and end products, have also enhanced recyclability, aligning with Vidrala's broader sustainability initiatives. Furthermore, by decoupling business growth from resource demand, the company aims to reinforce transparency in decision-making and investor confidence while reducing its overall environmental footprint. These initiatives have been guided by assessments conducted by Vidrala's operational teams, ensuring alignment with current legislation and operational priorities. As a company whose core model is based on the use and continuous increase of glass cullet - a material with infinite recycling potential - Vidrala remains committed to enhancing its circular economy approach.

Despite these positive impacts, challenges remain in managing hazardous and non-hazardous waste disposal, which continues to pose environmental sustainability risks. The dependence on non-recycled and non-recyclable plastics in packaging contributes to resource scarcity, while the use of non-renewable raw materials such as sand and soda ash further strains natural reserves. Additionally, the improper disposal of operational waste materials has the potential to generate negative environmental and climate effects, highlighting the need for improved waste management strategies. Stakeholder consultations, primarily carried out through the assessments of Vidrala's operational teams and in strict adherence to existing regulations, have played a crucial role in identifying these challenges.

Policies related to resource use and circular economy

DR ESRS E5-1

At Vidrala, the principles of the circular economy are integral to how we operate and are embedded in our production processes. Glass as a material offers many benefits. Its high recyclability without loss of quality allows it to be used infinitely, which reduces demand for raw materials. Given its durable and resistant qualities, glass ensures protection against external contamination and provides a long useful life. By requiring less energy and generating fewer greenhouse gas emissions compared to production from virgin raw materials, it contributes to a more circular economy.

While we are continuously evaluating ways to enhance our approach to circular economy practices, our operational model itself is a clear representation for of these principles. We are evaluating the potential development of a policy to further reinforce our commitment to this critical area. In the meantime, our ongoing operations, particularly our cullet management plan, serve as a practical demonstration of circular economy principles in action.

Circular economy principles have always been an integral part of Vidrala's operating model, guiding our approach to resource efficiency, waste reduction, and the sustainable use of materials. As regulatory

frameworks evolve, we will assess in 2026 the best way to align our current practices with emerging requirements, including the potential need for a more structured policy.

In addition, we have engaged in discussions with the European Commission regarding the inclusion of a specific NACE code for hollow glass within the EU Taxonomy framework. These consultations reinforce our commitment to align with regulatory developments and to ensure that the unique contributions of our industry are recognised. Further details can be found in the Taxonomy section of this report.

Vidrala remains committed to promoting circularity through its operations and is actively exploring opportunities to further reinforce its practices as the regulatory landscape evolves. For now, our efforts remain focused on operational excellence and driving meaningful impact through the integration of circular economy principles into our core activities.

Actions and resources related to resource use and circular economy

DR ESRS E5-2

Vidrala Group is committed to optimising resource efficiency and integrating circular economy principles into its operations, as mentioned in previous sections. We have launched an action plan focused on increasing the use of recycled materials, improving raw material sourcing, and incorporating alternative materials to reduce environmental impact. This initiative is being implemented across all our manufacturing sites, involving key stakeholders such as suppliers, research institutions, and regulatory bodies.

We are making significant progress in strengthening circularity. The proportion of post-consumer cullet in our production continues to increase, reducing the need for virgin raw materials. The incorporation of biomass slag allows us to utilise industrial waste that would otherwise be sent to landfill, while recycled materials such as Calumite and EP dust are being integrated into the production process.

Whilst we make every effort to minimise transit packaging for our products, we are committed to sourcing secondary packaging materials, including paper and cardboard, from deforestation-free supply chains through responsible procurement practices.

Internally, financial resources are allocated to initiatives that improve resource use efficiency, increase recycled content, and minimise waste. Although these efforts are already part of our overall investment strategy, the methodology for evaluating and publicly disclosing these financial allocations will be further refined. In the coming years, we will expand our framework to provide more structured and transparent reporting, ensuring greater clarity on the financial impact of our circularity and sustainability initiatives and further specification of the aforementioned time horizon.

Targets relating to Circular Economy

DR ESRS E5-3

With regard to the circular economy, our approach is guided by a dedicated Cullet Plan, which prioritises the maximisation of recycled glass (cullet) use to reduce dependence on virgin raw materials such as sand and soda. This plan has set a target of 66% by 2030 for our operations, representing the maximum proportion of these materials in our furnaces as a voluntary commitment. The following section shows progress towards this target. By continuously optimising cullet sourcing, we contribute to reducing our environmental footprint, easing pressure on natural resources, and lowering overall energy consumption in glass production.

To monitor the effectiveness of our policies and actions, Vidrala has established clear objectives related to resource use and circular economy principles. Our targets include increasing the proportion of recycled and secondary materials in production, improving circular design principles, and progressively minimising reliance on primary raw materials. Vidrala is actively implementing initiatives to reduce weight and optimise packaging design to decrease the material intensity of our products. By minimising raw material use, we design lighter glass containers that maintain performance while significantly reducing demand for virgin resources, in line with circular economy principles by lowering environmental impact at every stage of the product life cycle.

With regard to waste, its management plays a crucial role in our circular economy strategy, as we aim to minimise waste generation, optimise material recovery, and reduce landfill disposal. Our objectives in this area focus on maximising the amount of materials sent for recovery treatments and aligning with the waste hierarchy, prioritising prevention, recycling, and recovery, although there is no specific quantitative target or defined time horizon, as the improvement process is continuous.. This includes initiatives to increase recycled content in our products and improve waste segregation at our production facilities.

Impacts, Risks and Opportunities of Resource Input

DR ESRS E5-4

Glass is manufactured from natural and abundant raw materials, such as silica sand, soda, and notably, recycled glass. During the manufacturing process, these elements are melted at high temperatures in our furnaces. The higher the proportion of recycled glass we incorporate into the production process, the lower our dependence on extracting these essential materials from the Earth. The final product can be recycled indefinitely without loss of quality, making our decision to increase the amount of recycled glass in production an attractive option. By doing so, we reduce reliance on virgin raw material extraction, lower energy consumption and greenhouse gas emissions, and contribute to building a circular economy. Our commitment to producing glass containers with the highest possible proportion of recycled glass was realised this year, achieving an incorporation rate of 55.45% recycled glass (as a percentage of total tonnes melted).

Resource inflow

Resource inflow	2024	2025
Consumption of raw materials	3.162.770	3.162.197
Weight of reused or recycled secondary components (glass components)	1.538.432	1.575.850
Percentage of reused or recycled secondary components (glass components)	53,41%	55.45%

In accordance with CSRD requirements, we report our material resource inputs with the aim of increasing the proportion of recycled materials while maintaining high production efficiency. In 2025, absolute raw material consumption has remained flat compared with previous years with comparable scopes. We have increased the use of secondary materials from recycled or reused sources by 2.45%, mainly due to glass cullet.

These figures highlight our strategic focus on resource conservation and reinforce Vidrala’s role in minimising dependence on virgin raw materials. Our methodology ensures accurate reporting by dividing the total cullet by the tonnes of glass melted, preventing double counting and complying with regulatory standards.

The secondary packaging process for our manufactured product focuses on sustainable solutions through the use of reusable systems. We use pallets across all business units in country-specific deposit, return, and

recovery schemes, and over 70% of our production employs returnable separators. Our cardboard is produced using 50–80% recycled paper (depending on the business unit), and our plastics currently incorporate 30% PCR - with a future target to standardise this across all units. Additionally, we are implementing circularity projects at every plant to transform plastic waste into reusable production material, and we work closely with our suppliers to explore and develop new sustainable packaging materials.

Impacts, Risks and Opportunities of Resource Outflows

DR ESRS E5-5

At Vidrala, waste management is governed by the applicable standards and laws in each of our factories. Our primary focus is on preventing waste generation, minimising it wherever possible in each of our processes. To achieve this, we have identified the waste generated in our production process and its corresponding sub-processes. Our approach aligns with the European Waste Framework Directive (2008/98/EC, amended in 2018), incorporating the systematic identification of waste, its prevention, minimisation, recovery, and, where necessary, controlled disposal. Through structured waste management practices, we strive to reduce environmental impact while maximising material recovery across all our factories.

A fundamental aspect of our waste management strategy is the precise identification of waste streams at every stage of our manufacturing process. Each production unit undergoes a detailed waste mapping exercise to classify and quantify waste based on:

- Type of waste (e.g., glass cullet, refractory materials, sludge, gas treatment residues, hazardous substances).
- Source of generation (e.g., batch preparation, melting, forming, finishing, quality control).
- Chemical and physical properties (determining reusability and treatment options)
- Environmental risk factors (e.g., contamination potential, hazardous content)

When waste minimization is not possible, we prepare our waste to be recovered, either within our process or outside our facilities. We collaborate with waste managers who help us find the best treatment method, aligned with our zero waste to landfill policy.

In accordance with the waste hierarchy, our primary objective is to prevent waste generation through material efficiency, process optimisation, and design improvements. Key initiatives include:

- Process Optimisation: Implementation of lean manufacturing principles to minimise material losses at each stage.
- Glass Reuse and Recovery: Maximisation of internal recycling of glass cullet to reduce reliance on virgin raw materials.
- By-product Integration: Identification of opportunities to reuse production waste as secondary raw materials. for example, reincorporating dehydrated glass reject sludge as a flux in our furnaces.
- Advanced Filtration and separation technologies: Reduction of process contaminants, enabling higher material reuse rates.
- Integration of Real-time Monitoring Systems: This enhances efficiency by enabling predictive analysis that reduces waste at the source.

In addition, we have dedicated facilities to reduce the volume of waste requiring management. For example, we dehydrate glass reject sludge, which is then reincorporated into our process as a flux. We also reuse gas treatment residues as a substitute for pure sulphate. Furthermore, we collaborate with other industries to incorporate their waste into our production, such as biomass slag in our project with Acciona.

When no technical recovery options are available, we manage our waste through alternative treatment methods. For hazardous waste, strict protocols have been established to ensure its safe handling, storage, and disposal.

1. Risk Assessment and Identification: Evaluating hazardous components (e.g., heavy metals in furnace dust, waste oils, critical raw materials).
2. Specialised Containment and Storage: Dedicated facilities for hazardous waste storage that ensure secure containment prior to treatment.
3. Certified Treatment and Disposal Entities: Collaboration with certified waste treatment providers to ensure compliance with disposal regulations.

As evidence of the effectiveness of our system, we have obtained Aenor’s “Zero Waste” certification, which verifies the amount of waste recovered and prevented from being sent to landfill. This certification will be extended to the rest of the Group’s plants as we implement the Waste Management System in accordance with ISO 14001:2015.

Resource Outflows

Waste			
Type of waste		Quantity (kg)	
Particulars of waste generated*		2024	2025
Total amount of waste generated*		40,676,875	43,941,406
Hazardous waste sent for disposal	Incineration	2,044,183	911,067
Hazardous waste sent for disposal	Landfill	2,107,110	2,090,715
Hazardous waste sent for disposal	Other disposal methods	467,780	0***
Hazardous waste sent for disposal	Recycled	1,704,816	2,382,427
Non-Hazardous waste sent for disposal	Incineration	10,931,629	27,986
Non-Hazardous waste sent for disposal	Landfill	9,525,329	11,310,406
Non-Hazardous waste sent for disposal	Other disposal methods**	43,520	0***
Non-Hazardous waste sent for disposal	Recycled	13,852,508	27,218,805
Amount and percentage of non-recycled waste	Weight	25,119,551	14,340,174
	%	62 %	33 %

*No radioactive waste is released. **Final treatment D6–D7; D10–D11 in accordance with the European Directive. ***The difference between years in the category of other disposal operations is due to the transfer of waste to other existing categories of landfill, incineration, and recycling. This is in line with the Group’s trend toward maximizing the recovery of waste generated.

It is worth noting that our glass containers are designed to ensure mechanical strength and chemical stability throughout their intended lifecycle, safeguarding the preservation and safety of the packaged product until consumption. Glass is a durable, inert and non-porous material that can be reused up to 50 times, according to industry references².

² [Is glass a sustainable material?](#)

EU Taxonomy



Our view of the EU Taxonomy

The European Union Taxonomy is a classification system that identifies which economic activities can be considered environmentally sustainable. Its purpose is to guide companies and investors in the transition to a low-carbon, resilient economy that is aligned with the objectives of the European Green Deal.

This framework, established by Regulation (EU) 2020/852, defines six environmental objectives and sets the criteria for determining whether an activity makes a substantial contribution to any of them, without causing significant harm to the others and while complying with minimum social safeguards.

The Delegated Regulations³ elaborate these technical criteria and establish the disclosure requirements applicable to non-financial companies. In this context, companies must report the proportion of their turnover, CapEx, and OpEx associated with activities that are eligible and aligned with the Taxonomy. Despite the new Delegated Acts published by the European Commission, whose application is voluntary in the current reporting year, we adhere to the previous formats, still in force as of 31 December 2025, to ensure continuity of information and comparability. Since the 2024 reporting year, the analysis and disclosure have been carried out with respect to all six environmental objectives, in accordance with the applicable regulations and their subsequent updates.

Disclosure requirements:

In accordance with Article 8 of Regulation (EU) 2020/852, in 2021 non-financial entities disclosed the eligibility of the proportion of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) that met the criteria established by the European Union. For 2025, companies are required to report the proportion of these KPIs that are considered aligned for all environmental objectives.

In addition, reporting companies are required to disclose relevant information on the accounting policy, the methodology used to calculate these KPIs, and qualitative details supporting the understanding of these Key Performance Indicators.

Nuclear energy related activities		
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Fossil fuel related activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

³ Delegated Regulation (EU) 2021/2139 on activities contributing to the climate change mitigation and adaptation objectives; Delegated Regulation (EU) 2023/2485, amending the previous Regulation; and Delegated Regulation (EU) 2023/2486 on the environment, covering activities contributing to the remaining environmental objectives; as well as Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, published in the Official Journal of the European Union on 8 January 2026, which introduces simplification measures regarding disclosure requirements and certain technical screening criteria.

Scope:

Within the framework of the application of the EU Taxonomy, Vidrala has defined a Group-level scope of analysis, covering all production plants and locations of Vidrala, S.A. This approach ensures consistency between the scope used for the Taxonomy exercise and that applied in the consolidated financial statements, and guarantees comparability with the information reported in previous years.

Taxonomy Eligibility

The eligibility of an activity is based on its similarity to the descriptions detailed in Delegated Regulation (EU) 2021/2139, which establishes the technical screening criteria and requirements for each environmental objective. These descriptions are linked to a series of associated NACE codes, which help determine eligibility by identifying activities associated with the descriptions in the regulation's annexes.

In 2025, following the recent inclusion of the Vidroporto business unit, we have incorporated a new activity already covered under the European Taxonomy Regulation. This is because the post-consumer glass cullet treatment activity only exists in that region. Therefore, we have included activity CCM 5.9 – Recovery of materials from non-hazardous waste under the EU Taxonomy analysis.

The following is the result of a detailed analysis of the eligibility of our activities in accordance with the criteria established by the Taxonomy:

- 7.2 Renovation of existing buildings (CCM)
- 7.3 Installation, maintenance and repair of energy efficiency equipment (CCM)
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings (CCM)
- 7.6 Installation, maintenance and repair of renewable energy technologies (CCM)
- 8.1 Data processing, hosting and related activities (CCM)
- 9.1 Close to market research, development and innovation (CCM)
- 5.9 Recovery of materials from non-hazardous waste

The Taxonomy is an evolving framework. In recent years, new legislation and guidance have been continuously developed in this context, exposing companies to an environment of uncertainty and requiring them to adapt to new requirements and guidance. Among this guidance, particular note should be taken of the European Commission's communications on frequently asked questions (FAQs) regarding the Taxonomy, which aim to facilitate the interpretation and application of this framework.

In this context, FAQ 4 of the consolidated FAQs document, dated 29 November 2014, conditions the eligibility of certain activities, those listed in Sections 5.1 to 5.6 of Annex II to the Environmental Delegated Act, including the activity reported by Vidrala last year in relation to the circular economy objective (Activity 5.1), on their correspondence with the NACE codes indicated in the description of those activities. Among the codes mentioned under Activity 5.1, the one corresponding to Vidrala's activity is not included, which has required a revision of last year's reporting criteria.

In November 2024, a query was submitted to the European Commission requesting clarification on the relationship with the Circular Economy activities listed in Section 5.1. The concern was that NACE Code 23.1 (manufacture of glass and glass products), which covers critical activities for the production of recycled glass cullet, is not explicitly mentioned as an eligible activity under this section of the Taxonomy. Given the fundamental role of recycled glass in promoting circularity and reducing waste, this omission poses significant challenges in demonstrating the sustainability and circularity of the glass industry, despite being aligned with the EU's Circular Economy objectives.

The published FAQs leave ambiguity regarding why certain activities central to the circular economy, such as ours, are excluded. This exclusion could prevent recycled glass cullet from being classified as a Taxonomy-eligible product, potentially limiting access to sustainable financing crucial for advancing the circular economy in the glass sector. Furthermore, it appears to contradict the overarching objectives of the European Green Deal and the Circular Economy Action Plan, which emphasise waste reduction and increased use of secondary materials.

Vidrala will continue to review the reporting criteria annually, ensuring the accuracy and quality of the information and guaranteeing that disclosures align with the scope of the consolidated annual accounts.

As a result of our commitment to sustainability, we expect to be able to include new environmental objectives in the future and, in doing so, expand the Taxonomy.

Our Taxonomy Alignment

Considering the requirements established in the Climate Delegated Act Taxonomy Regulation (Regulation 2021/2139) for the 2025 financial year, we have conducted a comprehensive analysis of our operations to assess the extent to which they meet the criteria required by the Taxonomy in relation to the alignment of eligible activities with the mitigation objective. We have analysed the substantial contribution of these activities by evaluating compliance with the technical screening criteria established in the European Taxonomy, taking into account the nature of each KPI (turnover, CapEx, and OpEx).

Substantial contribution criteria

- Activity 7.6 – Installation, maintenance, and repair of renewable energy technologies
The analysis focused on investments in the implementation and operation of renewable technologies, mainly renewable electricity generation facilities linked to the Group's industrial operations. All our solar panel installations and maintenance comply with the criteria.
- Activity 5.9 – Material recovery of non-hazardous waste
This activity has been included in the analysis as a result of the recent inclusion of new operations in regions where Vidrala carries out post-consumer glass cullet treatment activities, aimed at its reincorporation as a secondary raw material in the production process. Due to their nature, all investments and maintenance in this regard meet the criteria.

Do No Significant Harm (DNSH) Principle

Vidrala has begun assessing compliance with the “Do No Significant Harm” (DNSH) principle for both activities, including the climate change adaptation aspects addressed through our updated climate risk analysis conducted in 2025, and biodiversity and ecosystem protection, based on the environmental impact studies carried out.

Meeting the Minimum Social Safeguards:

Compliance with the Minimum Social Safeguards means that a company, within the context of the Taxonomy and sustainability related regulations, implements practices and policies that protect and promote human rights and social wellbeing. These safeguards are designed to ensure that economic activities are sustainable not only from an environmental perspective, but also from a social perspective.

Our commitment to the Minimum Social Safeguards at Vidrala is evident through:

1. **Human rights management:**

In 2022, the Vidrala Group developed its own Human Rights Policy based on the Modern Slavery Act 2015 and on international treaties and conventions, in particular the United Nations Universal Declaration of Human Rights. The policy sets out the steps that Vidrala has taken and continues to take to ensure that modern slavery or human trafficking is not present within our business or our supply chain. Our commitment to developing policies that integrate equal treatment and equal opportunities for employees, without any direct or indirect discrimination on the grounds of race, gender, nationality, language, origin, deeply held personal beliefs, marital status or health, is applied throughout the entire employment lifecycle, from recruitment and promotion - as well as our salary policy, training, employment conditions, occupational health, working time organisation and work-life balance. In addition, a monitoring system is in place to ensure the achievement of the stated equality objectives, together with communication procedures to report on the decisions, plans and measures adopted, as well as on the progress made.

This policy, like the Code of Conduct approved in 2019, is available to all employees through the corporate intranet. In addition, our Code of Conduct serves as the guiding framework for all company activities. One of its core principles is zero tolerance of corruption and bribery, among other offences. It is communicated to every new employee and updated annually.

The Vidrala Group ensures that its suppliers accept the Supplier Code of Conduct, approved in 2022, at the time of onboarding as a new supplier. This Code establishes the human rights compliance framework that each supplier must accept, including agreement to be audited on these matters, among other requirements. The Quality Department is responsible for carrying out supplier audits, as explained in this report.

At least once a year, the Audit Committee is informed of any human rights violations. No breaches were recorded during 2025.

2. Fair competition

At Vidrala, we operate within a corporate culture in which ethics and regulatory compliance are fundamental pillars. To this end, we implement a robust system comprising:

- *Compliance culture:* We promote transparency and ethical conduct in all our business interactions, supported by our Anti-Corruption, Fraud and Competition Defence Policy and our Code of Conduct.
- *Continuous monitoring and improvement:* We have not faced any legal actions related to anti-competitive behaviour in 2025 and, during the past financial year, we implemented a new whistleblowing channel to ensure confidentiality and anonymity.
- *Comprehensive training:* We train all employees on the Anti-Corruption, Fraud and Competition Defense Policy and the Code of Conduct.

We believe that fair competition is fundamental to Vidrala's sustainable success. By fostering a culture of compliance and transparency, we contribute to a more equitable and beneficial market for all. This enables us to protect our customers, ensure equal opportunities, and strengthen trust in our company.

3. Anti-corruption and anti-trust

We do not tolerate any breaches of our anti-corruption, anti-bribery, or ethical policies and are committed to addressing any incidents that occur. Our Anti-Corruption and Competition Defence Policy, approved in 2020, sets out the applicable regulations, the scope of the policy, the basic principles of conduct, and the communication channel to report suspected or confirmed breaches. We ensure that all our employees are trained in these matters. Our Code of Conduct is communicated to every new employee and is available on our intranet. It is also periodically shared with existing employees via email. In addition, we use software to identify and investigate any suspicious behaviour related to purchasing and payments, thereby minimising potential risks in this area. As part of our internal audit plan, we carry out continuous audits covering purchasing, invoicing, and treasury processes to detect potential fraud and identify opportunities for process improvement.

Our Anti-Corruption and Competition Defence Policy also addresses anti-competitive behaviour. This year, we continue to report no legal actions or breaches related to anti-competitive conduct this year.

In 2025, the Vidrala Group continued to operate the Whistleblowing Channel adopted in 2022, in compliance with current legislation as established in European Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of European Union law, as well as its transposition into the laws of the countries in which the Vidrala Group operates. Our objective is to ensure the confidentiality of reports while guaranteeing anonymity. This Whistleblowing Channel, together with its management policy, can be accessed at the following link:

<https://vidralawhistleblowing.integrityline.com/frontpage>

4. Tax

The Group's tax policy focuses on ensuring compliance with the applicable tax laws in all jurisdictions where the company operates. This aligns with the nature of the business activities carried out in each of these jurisdictions. Vidrala relies on specialised external advisors to continuously assess and manage tax-related risks in the regions where it conducts its operations.

Accounting methodology and policy:

We have carried out an assessment of the allocation of revenues and expenses to the different economic activities using management information. This forms the basis for the calculation of sales, CapEx and OpEx.

At Vidrala, once the eligibility and alignment of the identified activities have been assessed, the corresponding indicators (sales, CapEx and OpEx) are calculated for each activity. This process includes a detailed analysis of the Group's consolidated information, excluding intercompany transactions and avoiding double counting through a rigorous treatment of accounting data. Adjustments made during the consolidation process are taken into account, and a single source of information is used to ensure that each item is considered only once. In addition, the traceability and accuracy of the data are thoroughly reviewed. For revenue and OpEx indicators, the analysis is based on the Group's Annual Accounts.

- **Turnover**

The assessment of turnover, in accordance with Article 8(2)(a) of Regulation (EU) 2020/852, is carried out by calculating the numerator, representing the proportion of net turnover linked to Taxonomy-aligned activities, and the denominator, which covers the total net turnover as defined by Directive 2013/34/EU.

- **CAPEX**

To calculate the proportion of CapEx, the provisions of Delegated Regulation 2021/2178 are taken into consideration.

The denominator covers additions to tangible and intangible assets during the financial year considered before depreciation, amortisation and any remeasurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes. Vidrala applies International Financial Reporting Standards (IFRS) and country-level generally accepted accounting principles (GAAP). The denominator figures can be found in the consolidated accounts. Additions to fixed assets exclude additions to intangible assets for emission allowances.

To calculate the proportion of CapEx, the provisions of Delegated Regulation 2021/2178 are taken into consideration. Accordingly, items corresponding to the proportion of investments in fixed assets, i.e. tangible and intangible assets during the period in question, have been included before taking into consideration depreciation, amortisation and possible revaluations. The indicator, on applying International Financial Reporting Standards (IFRS) as adopted by Regulation (EC) No 1126/2008, consists of costs that are accounted for pursuant to:

- IAS 16 Property, Plant and Equipment, paragraph 73, (e), points (i) and (iii);
- IAS 38 Intangible Assets, paragraph 118, (e), point (i);
- IAS 40 Investment Property, paragraph 76, (a) and (b) (for the fair value model);
- IFRS 16 Leases, paragraph 53, (h).

Leases that do not lead to the recognition of a right-of-use over the asset are not taken into consideration.

The numerator is equal to the proportion of CapEx included in the denominator, which corresponds to assets or processes associated with Taxonomy-aligned economic activities. To avoid any double counting in the allocation, each investment in economic activities has a unique identifier known as a WBS and sub-WBS.

- **OPEX**

The denominator covers direct non-capitalised costs that relate to research and development, building renovation measures, short-term leases, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. Vidrala has a specific code to identify all OpEx items considered sustainable that meet this definition.

These metrics have been calculated taking into account the distinctive features of the integrated process and its implications for the current year's sales and financial operations, thus ensuring the accuracy and relevance of the indicators in the context of the Taxonomy and sustainability objectives.

The numerator is equal to the portion of OpEx included in the denominator that relates to assets or processes associated with economic activities in the Taxonomy, including training and other human resource adaptation needs, and direct non-capitalized costs representing research and development that have not yet been accounted for in the CapEx KPI.

See below the results of the analysis.

Economic activities	Codes	CapEx (thousands of Euros)	Proportion of CapEx, 2025	Substantial contribution criteria						Criteria for DNSH						Minimum safeguards	Proportion of CapEx aligned with the taxonomy (A.1.) or (A.2.)	Facilitating activity category	Transitional activity category
				Climate change adaption mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity	Climate change adaption mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity				
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																			
A.1. Environmentally sustainable activities (aligned with the taxonomy)																			
Installation, maintenance, and repair of renewable energy technologies	CCM 7.6	€ 567.61	0.3%	S	N	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	—%	F	
Recovery of non-hazardous waste materials	CCM 5.9	€ 310.14	0.1%	S	N	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	—%	F	
CapEx of environmentally sustainable activities (aligned with the taxonomy) (A.1)		€ 877.75	0.4%	—%	—	—	—	—	—	S	S	S	S	S	S	S	—%	F	
Of which: facilitating		€ 877.75	0.4%	—%	—	—	—	—	—	S	S	S	S	S	S	S	0	F	
Of which: transitional			—%	—%						S	S	S	S	S	S	S	0	T	
A.2. Activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy)																			
Construction of new buildings	CCM 7.1	€ -	—%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.2%		
Renovation of existing buildings	CCM 7.2	€ 473.10	0.20%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2,1%*		
Installation, maintenance, and repair of energy efficiency equipment	CCM 7.3	€ 512.36	0.20%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.2%		
Installation, maintenance, and repair of instruments and devices to measure, regulate, and control the energy efficiency of buildings	CCM 7.5	€ 38.00	—%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								—%		
Market-oriented research, development, and innovation	CCM 9.1	€ 312.58	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
CapEx of activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) (A.2)		€ 1,336.04	0.6%	0.6%	—%	—%	—%	—%	—%								3.3%		
A. CapEx of activities eligible under the taxonomy (A.1 + A.2)		€ 2,213.79	1.0%	1.0%	—%	—%	—%	—%	—%								3.3%		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
CapEx of activities not eligible under the taxonomy (B)		€ 220,807	99.0%																
TOTAL		€ 223,021	100%																

*Activity restated with respect to previous years.

		PROPORTION OF CAPEX / TOTAL CAPEX	
		Aligned with the taxonomy by objective	Eligible under the taxonomy by objective
Climate change mitigation (5)	CCM	0.4%	1.0%
Climate change adaption (6)	CA	—%	—%
Water and marine resources (7)	WTR	—%	—%
Circular economy (8)	CE	—%	—%
Pollution (9)	PPC	—%	—%
Biodiversity and ecosystems (10)	BIO	—%	—%

Economic activities	Codes	OpEx (thousands of Euros)	Proportion of OpEx, 2025	Substantial contribution criteria						Criteria for DNSH						Minimum safeguards	Proportion of OpEx aligned with the category	Facilitating activity category	Transitional activity
				Climate change mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity				
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																			
A.1. Environmentally sustainable activities (aligned with the taxonomy)																			
Installation, maintenance, and repair of renewable energy technologies	CCM 7.6	€ 75	0.11%	S	N	N/EL	N/EL	N/EL	N/EL	S	S	S	S	S	S	S	—%	F	
OpEx of environmentally sustainable activities (aligned with the taxonomy) (A.1)		€ 75	0.11 %	S	—%	—%	—%	—%	—%	S	S	S	S	S	S	S	—%	F	
Of which: facilitating		€ 75	0.1%	—%	—%	—%	—%	—%	—%	S	S	S	S	S	S	S	—%	F	
Of which: transitional		€ 0	—%	—%						S	S	S	S	S	S	S	—%		T
A.2. Activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy)																			
Data processing, hosting, and related activities	CCM 8.1	€ 61	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
OpEx of activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) (A.2)		€ 61	0.1%	0.1%	0	0	0	0	0								0.3%		
A. OpEx of activities eligible under the taxonomy (A.1 + A.2)		€ 136	0.2%	0.2%	0	0	0	0	0								0.3%		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
OpEx of activities not eligible under the taxonomy (B)		€ 71,144	99.80%																
TOTAL		€ 71,280	100.0%																

		PROPORTION OF OPEX / TOTAL OPEX	
		Aligned with the taxonomy by objective	Eligible under the taxonomy by objective
Climate change mitigation (5)	CCM	0.11%	0.20%
Climate change adaption (6)	CA	—%	—%
Water and marine resources (7)	WTR	—%	—%
Circular economy (8)	CE	—%	—%
Pollution (9)	PPC	—%	—%
Biodiversity and ecosystems (10)	BIO	—%	—%

Economic activities	Codes	Revenue (€)	Proportion of revenue, 2025	Substantial contribution criteria					Criteria for DNSH					Minimum safeguards	Proportion of revenue aligned with the taxonomy (A.1.) or eligible under the	Facilitating activity category	Transitional activity category
				Climate change mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaption	Water	Pollution				
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																	
A.1. Environmentally sustainable activities (aligned with the taxonomy)																	
Revenue from environmentally sustainable activities (aligned with the taxonomy) (A.1)			—%												—%		
A.2. Activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy)																	
Revenue from activities eligible under the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) (A.2)		€ 0	0	0	0	0	0	0	0						—%		
A. Revenue from activities eligible under the taxonomy (A.1 + A.2)		€ 0,00	—%	—%	0	0	0	—%	0						—%		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																	
Revenue from activities not eligible under the taxonomy (B)		€1,467,277	100%														
TOTAL		€1,467,277	100%														

		PROPORTION OF TURNOVER / TOTAL TURNOVER	
		Aligned with the taxonomy by objective	Eligible under the taxonomy by objective
Climate change mitigation (5)	CCM	—%	—%
Climate change adaption (6)	CA	—%	—%
Water and marine resources (7)	WTR	—%	—%
Circular economy (8)	CE	—%	—%
Pollution (9)	PPC	—%	—%
Biodiversity and ecosystems (10)	BIO	—%	—%

SOCIAL



OUR PEOPLE

People Engagement and Our Strategy

DR ESRS S1-ESRS 2-SBM 2

At Vidrala, we recognise that our people are the backbone of our operations and a key factor in our journey towards sustainability. We are deeply committed to fostering active engagement within our team and ensuring that their interests and perspectives are fully integrated into our business strategy. Our success is intrinsically linked to the experience, well-being, and personal and professional development of our employees, and we continuously strive to create an inclusive and collaborative environment that promotes innovation and mutual respect.

To this end, Vidrala has implemented a range of initiatives to foster active engagement among its employees, including an open-door policy, both structured and informal feedback mechanisms, regular surveys, discussion groups, two-way communication channels, and all-staff meetings. These tools promote transparent and close dialogue, enabling us to better understand the perspectives, aspirations, and challenges of everyone within our organisation. At Vidrala, we place great importance on active listening at all levels, ensuring that the ideas and contributions of our employees meaningfully inform decision-making and support the sustainable development of our business.

(a) Teamwork and Commitment to Our People

- **Key stakeholders**
Vidrala's most valuable stakeholders are our employees - dedicated professionals across diverse roles and functions, who are integral to our operational excellence and sustainability journey.
- **Areas of engagement**
We encourage active participation across all levels of the organisation, from production and operations teams to senior management, ensuring that a wide range of perspectives meaningfully informs our decision-making.
- **Organisational structure**
The People department leads engagement and participation initiatives, working closely with the Sustainability team and other strategic units to ensure alignment with both the business and sustainability strategy.
- **Purpose of engagement**
The primary goal of engaging with our people is to understand their needs, concerns, and aspirations in order to improve our value proposal, thereby enabling us to enhance workplace experiences, foster well-being, and drive professional growth, among others.
- **Outcome integration**
Insights gained through these initiatives are fundamental to the development of HR policies, training programmes and sustainability strategies, ensuring that our people remain at the heart of our business vision.

(b) Understanding Our Team's Views:

In line with our materiality assessment process (with reference to Disclosure Requirement IRO-1), Vidrala conducts comprehensive analyses to capture the perspectives of its team. These assessments provide valuable insights into key aspects such as work-life balance, professional development, training opportunities, workplace safety and overall job satisfaction. This ongoing dialogue enables us to effectively identify and address the needs of our people within our strategy and operations.

(c) Adapting Strategy and Business Model:

- Vidrala is committed to evolving its strategy and business model to ensure they reflect both corporate priorities and the expectations of its people. Key areas of focus include enhancing employee benefits, strengthening workplace safety measures, increasing inclusion, and providing clear pathways for career progression.

- As part of this commitment, Vidrala works continuously to enhance the employee experience and support professional development. This approach is translated into targeted programmes designed to improve job satisfaction and foster growth within the company.
- Impact on people relationship: These efforts aim to deepen our connection with employees, fostering higher levels of engagement, improved retention, and a shared sense of purpose aligned with Vidrala's sustainability objectives.

(d) Informing Administrative, Management, and Supervisory Bodies:

At Vidrala, we ensure that our leaders, including administrative, management and supervisory teams, are well informed about the interests and concerns of our people. Regular updates are provided, enabling decision-makers to integrate these perspectives into socially responsible and sustainable strategies.

Impacts on Our People

DR ESRS S1-ESRS 2-SBM 3

Vidrala recognises that both actual and potential impacts on its people are closely linked to its strategy and business model, as set out in ESRS 2 IRO-1 (processes to identify and assess material impacts, risks and opportunities). The Company maintains a strong commitment to the principles of sustainability and corporate responsibility, ensuring the identification and management of material risks and opportunities associated with its operations and value chain, with particular attention to those affecting its people. In compliance with regulatory requirements, this report details the material impacts identified for the Vidrala Group in section [Material IROs for the Vidrala Group](#) of this report.

Vidrala recognises the intrinsic link between material risks and opportunities stemming from its and its business strategy. By identifying and understanding these risks and opportunities, the company implements targeted measures to mitigate negative effects while leveraging positive impacts to drive sustainable growth. The analysis covers all individuals who maintain an employment relationship with Vidrala.

General processes for employee engagement

We engage with our employees both directly and indirectly through various processes to assess and address potential risks related to specific roles, work environments, or individual characteristics. One of our key feedback mechanisms is our participation in the Great Place to Work rating, where employees evaluate workplace conditions, including health and safety, training opportunities, and overall well-being.

In addition, we gather relevant information through training requests and feedback arising from health and safety programmes, ensuring that individuals in higher-risk roles or specific contexts receive appropriate support and mitigation measures. We also maintain continuous dialogue with employee representatives across all our operations, promoting the ongoing improvement of working conditions and identifying areas of opportunity. On the other hand, we have two-way communication channels such as Fluig at Vidroporto and Workvivo at Encirc.

The IROs assessed in the employees section have been identified through the analysis of these interactions, providing a structured view of material impacts. These findings have been reviewed and validated by management and the People function.

Material impacts, risks and opportunities (IROs)

Based on the analysis of the material impacts, risks and opportunities (IROs) identified in the management of our people, the Vidrala Group has recognised a range of positive effects as well as challenges associated with our operations and people policies.

At the Vidrala Group, we are committed to work–life balance, implementing flexible measures to accommodate family needs, which enhances well-being and talent retention. Additionally, we promote active social dialogue, ensuring that all employees have a voice in shaping their working conditions, thereby boosting engagement and productivity.

The predominance of permanent contracts within our workforce provides job stability, reduces staff turnover and strengthens long term commitment. In addition, our diversity and inclusion initiatives, such as the integration of women, people with disabilities and underrepresented groups, reinforce our commitment to equal opportunities. We actively work to increase female representation in leadership positions, promoting a cultural shift towards a more inclusive organisation. We also invest in health and wellbeing through occupational safety measures and mental health support, ensuring a safe, healthy and productive working environment.

While we have achieved significant progress, we have identified certain risks that require ongoing management and effective mitigation measures, reinforcing the need to maintain robust health and safety protocols across our operations.

Within the Vidrala Group, we also monitor potential risks relating to remuneration and career development and, to a lesser extent, risks concerning the protection of personal data. This drives us to strengthen our internal policies and regulatory compliance in these areas.

As we progress in our transition towards more sustainable and climate neutral operations, we are assessing how these changes may affect our people, including restructuring processes, evolving roles and growth opportunities. In this context, our priority is to ensure that our workforce is trained and prepared to adapt to technological advances and new industry requirements.

Policies relating to our employees

DR ESRS S1-1

Occupational Health and Safety Management System- Integrated policy:

At Vidrala, our commitment to people is reflected in the comprehensive policies we implement to ensure the wellbeing, safety and development of our workforce. A central element of our approach is compliance with ISO 45001:2018, which governs our Occupational Health and Safety Management System across all manufacturing plants. This ensures that our facilities operate in line with the highest health and safety standards, with proactive measures in place to identify and mitigate risks. Through regular internal and external audits, we fulfil our responsibility to maintain a safe working environment for all employees. This management system is supported by our Integrated Policy, which:

- Demonstrates a firm commitment to a safe, lawful and inclusive working environment, prioritising wellbeing, equal opportunities and the professional development of all employees.
- Applies to our entire workforce and all operations, ensuring best labour practices and a structured approach to risk prevention, while promoting dialogue and active participation.
- Overseen by the Executive Leadership and Management Team, ensuring compliance with labour regulations, occupational safety requirements and industry standards, and fostering a fair and sustainable workplace.

Our Integrated policy is actively communicated through internal channels, training programmes and compliance processes, ensuring it is accessible to both our workforce and stakeholders. To ensure accessibility for employees and relevant stakeholders, it is published in our website.

In the area of occupational health and safety, our initiatives promote a culture of prevention throughout the organisation. Programmes such as the Behavioural Safety Programme and the R3 initiative aim to reduce exposure to risks, reinforce safe behaviours and apply lessons learned to improve workplace safety. These actions involve all levels of the company, encouraging active collaboration in the continuous improvement of our practices.

As part of this commitment, we also provide regular training on accident prevention, covering key aspects such as emergency response and incident investigation, with the aim of minimising risks and strengthening workplace safety.

Vidrala ensures job security and stability through a high proportion of permanent contracts, alongside the implementation of flexible working models wherever possible. To support work life balance, we promote flexible working hours, hybrid arrangements for eligible roles and a commitment to digital disconnection, ensuring that all employees can maintain an appropriate separation between their professional and personal lives.

Our remuneration approach is based on fair and equitable criteria, establishing salary bands linked to the role performed, without distinction based on gender or any other condition, thereby ensuring a transparent, merit based compensation system. In addition, Vidrala has developed employee benefits that include flexible remuneration, voluntary early retirement options and working hours adapted to operational needs, supporting the overall wellbeing of our workforce. We also promote physical and mental health through regular medical check ups, ergonomics workshops and specific programmes, such as initiatives to support employees in giving up smoking, among others.

Vidrala's commitment to diversity, equality and inclusion is embedded in all our employment policies. Through our Equality Plan, we ensure an environment that promotes equal opportunities at every level of the organisation. With an equity based approach, we continuously work to improve our recruitment and professional development processes, removing potential biases and ensuring that everyone has access to the same opportunities for growth. In addition, our equal pay policy, internally available, guarantees that there are no differences in remuneration for the same work, reaffirming our commitment to transparency and fairness in the workplace.

Human Rights Policy

Vidrala's Human Rights Policy takes a zero tolerance approach to slavery, human trafficking and forced labour, ensuring compliance with international standards such as the Universal Declaration of Human Rights and the ILO's fundamental conventions. This policy applies to all companies and suppliers within the Vidrala Group, who are required to uphold ethical labour practices, explicitly prohibiting child labour and forced labour, while ensuring safe working conditions and fair remuneration.

The policy also promotes non discrimination and gender equality, ensuring that no bias exists in relation to pay, recruitment, training, promotion, maternity protection or dismissal, based on race, ethnicity, religion, age, disability, gender or any other characteristic. Both the company and its suppliers are required to maintain a neutral stance on political, philosophical and religious matters, guaranteeing equal treatment in the workplace and complying with all applicable gender equality laws, in line with the United Nations Universal Declaration of Human Rights.

The Executive Leadership and Management Team oversees compliance with this policy through regular audits and ESG reviews, including audits of the four SMETA pillars and SEDEX membership, covering areas such as labour practices, health and safety, and business ethics. Suppliers must adhere to contractual anti-slavery clauses in line with our Supplier Code of Conduct, and failure to comply may result in contract termination.

To ensure transparency, the Human Rights policy is communicated through supplier agreements, internal audits and Vidrala's Whistleblowing Channel, which allows confidential reporting of any violations. Vidrala

maintains ongoing oversight of compliance with these standards through supplier audits and self assessment mechanisms, thereby reinforcing its commitment to ethical standards across all operations.

“We are committed to equity, diversity and inclusion in the workplace and see this as a great opportunity to empower young women in this community. The manufacturing industry has not historically been known for strong female representation within its workforce. We want to show that it does not have to be this way.”

“Now we have the opportunity to move into the future with a true sense of purpose, providing young women in the northwest of the country with support, encouragement, guidance and experience to thrive and drive all our businesses towards a new, equal future that will transform our world.”

Sarah Abernethy, Talent Project Specialist and Encirc Lead, for ‘The Girls Network’.

Engaging with our people

DR ESRS S1-2

To encourage active participation and strengthen our commitment to sustainability at Vidrala, we regularly share updates and progress with our teams across all business units. Recognising that sustainability, diversity and wellbeing are core values for both our current workforce and future employees, we promote these principles through targeted programmes and initiatives. One example is our Well Being – Be Healthy Company programme, which includes activities related to nutrition, sport, health, work-life balance and corporate responsibility, fostering a culture of collaboration and continuous improvement. Similarly, our diversity and inclusion initiatives, such as the #WIM campaign, highlight and celebrate the role of women in the glass industry, challenging traditional stereotypes in the manufacturing sector.

To maintain open dialogue and ensure that all our people are informed about our sustainability strategy, health and safety practices, and key business developments, we use multiple communication platforms, including town hall meetings, internal newsletters, social media and the corporate intranet. In 2025, we continue to strengthen internal communication with personalised messages highlighting progress and achievements in these key areas. In 2025, we continued to strengthen internal communication with personalised messages highlighting progress and achievements in these key areas.

We recognise the importance of understanding our team’s perspectives on strategy, the working environment and job satisfaction at Vidrala, which is why we conduct regular confidential surveys. These provide key insights into the needs and expectations of our workforce, enabling us to adjust our actions and ensure our initiatives are aligned with their concerns and suggestions. The Executive Leadership and Management Team is responsible for overseeing the implementation and follow-up of these initiatives.

In addition, we conduct engagement surveys across the organisation to measure aspects such as leadership, collaboration, continuous improvement, diversity and inclusion. To ensure confidentiality, these surveys are managed by external organisations, allowing employees to share their views openly and without concerns about privacy. The results play a key role in strengthening our organisational culture, improving workplace satisfaction, and enhancing our practices to create a more inclusive, engaging and sustainable environment, in line with international reference frameworks.

Vidrala evaluates the effectiveness of its initiatives through internal mechanisms, including employee surveys, consultations with worker representatives and external assessments, such as our participation in Great Place to Work survey. These tools allow us to measure engagement levels, happiness, job satisfaction and sense of purpose, identify stress and detect opportunities for improvement. In addition, we track key KPIs, such as retention rates, absenteeism and complaint resolution, to assess the impact of our actions and continuously enhance communication and the employee experience at Vidrala.

Processes to remediate negative impacts and channels for our people to raise concerns

DR ESRS S1-3

At Vidrala, we have developed robust processes and accessible channels to address negative impacts and provide our workforce with effective mechanisms to raise concerns. Our approach combines structured programmes, proactive training and targeted initiatives, ensuring a safe, healthy and supportive working environment for all employees.

A key pillar of this commitment is our Behavioural Safety Programme, which encourages the proactive identification of workplace risks that could result in burns, cuts or musculoskeletal injuries, before they occur. These strategies allows us to implement effective mitigation measures quickly and strengthen the safety culture across all our facilities. We have procedures for investigating work-related injuries and incidents, and regularly evaluate progress in reducing preventing issues and risks against quantified targets across sites, prioritising and integrating action plans to address risks based on severity.

To assess psychosocial risks, Vidrala conducts annual interviews with external professionals across all departments. These assessments are complemented by satisfaction surveys, providing a confidential space for employees to voice their concerns. Using a systematic classification of risks, covering physical work factors, task organisation, leadership styles and communication processes, we can design targeted interventions to address underlying causes and enhance overall wellbeing.

The evaluated risks include:

- **Physical work factors:** workspace, breaks, ergonomics and work design, environmental factors such as lighting, noise and temperature, order and cleanliness.
- **Information management:** communication, participation, and training.
- **Leadership and supervision:** leadership style and communication with superiors
- **Organisation of work:** task content and distribution, resources and work tools, attention, time pressure, role definition, autonomy, job stability, career development, and shifts.

To ensure confidentiality, job roles are anonymised and grouped in the assessments, allowing employees to share their concerns without fear of being identified. In addition, prior consent is obtained before any data is collected.

In addition to risk identification, Vidrala delivers comprehensive training programs tailored to the specific needs of diverse roles. These include mandatory training for all job positions and initiatives like the R3 activity, which focuses on focused on **R**educing exposure to accident risks, **R**ecycling safety habits and **R**eusing positive learning.

The key points of this initiative are as follows:

- Our goal is to reshape our prevention culture by fostering safety behaviours against a backdrop of learning and communication.
- The process was co-designed by the teams and got everyone involved (operators, line management, health and safety officers, human resources, prevention services).
- The creation and active participation of the project leadership team made up of the Operations and Quality and Prevention departments and Plant Management has been key to the project's achievements thus far.

Since 2022, we have deployed 28 R3 teams across our plants in Spain and Portugal, and in January 2025, we added three new teams, further strengthening our culture of safe behaviour.

To ensure that everyone has accessible channels to raise concerns, Vidrala provides anonymous surveys, daily safety reviews and structured observation programmes. These tools promote the early detection of any irregularities and enable timely remediation. Transparency in safety performance metrics, combined with a structured follow-up process, ensures that concerns are addressed clearly and efficiently. We suggest to review Section G1 for more information related with Corporate Culture policies.

Given the context of potential workplace risks, the Vidrala Group guarantees strict compliance with International Labour Organisation (ILO) standards and has established internal labour protection policies. As a result, 100% of our workforce is covered by collective agreements.

Furthermore, at Vidrala we ensure that all employees and stakeholders can use our reporting mechanisms with complete confidence. Our whistleblowing channel and internal procedures guarantee that all concerns are managed confidentially and without adverse consequences. For more information, please refer to the ESRS -G-Governance section.

Actions on identified impacts

DR ESRS S1-4

At Vidrala, we actively manage risks and opportunities related to our workforce through a comprehensive approach that combines policies, processes and targeted programmes, designed to address the needs of our people and the evolving workplace environment.

To promote professional development, at Vidrala we have established professional classification policies and flexible remuneration systems, ensuring that growth within the company is based on transparent and equitable criteria. We also offer social benefits plans, including options for voluntary early retirement, paid leave and reduced working hours, reaffirming our commitment to the overall wellbeing of our workforce. At an organisational level, we promote digital disconnection as part of our labour policies, ensuring that all individuals can enjoy their personal time without work-related interruptions.

Vidrala also recognises the importance of well-being. In 2025, we continue to make progress with our Well Being – Be Healthy Company programme, designed to adapt to the specific characteristics of each site and structured around five key areas: nutrition, healthy sport, health, work-life balance and corporate social responsibility. This programme is tailored to each location, ensuring that initiatives respond to the specific interests and needs of each work area. The financial resources linked to the development of these actions are associated with personnel costs, together with other external operating expenses which, when considered individually, do not represent a material amount. Both are included under Operating Costs in the Consolidated Income Statement (see Note 6 to the Consolidated Financial Statements).

- **Nutrition:** As a fundamental pillar of our wellbeing programme, we promote healthy eating through weekly fruit provision, nutritional campaigns and dietary guidance at work meetings. In addition, we facilitate access to local products through a “zero kilometre” purchasing platform, encouraging responsible consumption and quality nutrition among our workforce.
- **Healthy Sports:** We encourage physical activity that is accessible to everyone, offering initiatives such as spinning and yoga classes, as well as participation in corporate running events. Our aim is to help our people incorporate sport into their daily routines, supporting a healthy, active and balanced lifestyle.

- **Health:** We prioritise physical and mental health through additional medical check-ups, healthy back workshops and food intolerance programmes. In 2023, we introduced smoking cessation courses, further strengthening our commitment to the overall wellbeing of our team.
- **Conciliation:** We enable participation in programme activities during working hours, ensuring shift flexibility to support a healthy work-life balance. We have also introduced a parcel delivery system at our offices, helping to reduce concerns about receiving online purchases during the working day.

Our commitment to the wellbeing of our workforce is a fundamental pillar of our 4P strategy. Nevertheless, we continue to enhance the employee experience, exploring new ways to ensure a motivating and fulfilling working environment. To this end, Vidrala combines the analysis of internal data, including employee engagement, turnover rates and health and safety indicators, with ongoing dialogue with our teams, enabling the early identification of risks and the timely implementation of corrective measures. In future reports, we will focus on analysing the potential impacts of our transition plans on employment, ensuring that every transformation is carried out responsibly and in alignment with our strategic priorities.

To measure the effectiveness of our actions and initiatives, we use internal surveys and performance indicators. This approach enables us to assess the real impact of our policies on job stability, working conditions and professional development, ensuring that each action contributes effectively to improving the working environment.

At Vidrala, we are committed to integrating sustainability into our people management and long-term strategy. The allocation of financial and other resources to initiatives supporting our employees is aligned with our vision of sustainable growth and continuous improvement. While our approach to investing in talent development, wellbeing and workplace enhancements is embedded in our broader strategic planning, we recognise the need for a more structured methodology to assess and report on these efforts in greater detail. In the coming years, we will refine our processes to provide a more transparent and structured framework, ensuring a clearer connection between financial planning and our commitment to fostering a supportive, inclusive and high-performing work environment.

Objectives relating to People

DR ESRS S1-5

At Vidrala, we recognise the critical role our team plays in driving our success, which is why we are committed to responsibly managing the impacts, risks and opportunities affecting our workforce. We have established results-oriented objectives designed to strengthen employee wellbeing and ensure effective management of occupational risks.

To ensure transparency and continuous improvement, the effectiveness of our policies and actions on workplace sustainability is monitored through qualitative assessments and key performance indicators (KPIs). These include engagement surveys, absenteeism rates, retention levels, and health and safety performance, providing a clear view of the impact of our initiatives.

Monitoring of these indicators is based on internal reports, employee consultations, and compliance with labour regulations and sustainability frameworks. Progress is assessed through a continuous improvement approach, with HR and management teams regularly reviewing key data to identify trends and areas for enhancement.

Regarding progress measurement, Vidrala continuously monitors workforce indicators, although a formal baseline year has not yet been established. Looking ahead, we will work on defining structured objectives and implementing a reference year, enabling more precise monitoring of advances in workplace sustainability.

Our People

As of 31 December 2025, Vidrala had 4,872 employees across its various business units. As shown in the tables below, the countries with the highest number of employees, in descending order, were the United Kingdom, Spain, Brazil, Portugal, Ireland and France.

Employees by country	2023	2024	2025
United Kingdom	1,909	1,961	2,001
Spain	1,075	1,050	1,026
Portugal	881	900	918
Brazil	#N/A	924	907
Ireland	10	10	10
France	9	9	10
TOTAL	4,076	4,886	4,872

The geographical distribution of employees is calculated by aggregating the total number of employees in the specific geographical locations where our entities and production plants are located. The employee turnover rate was 10%, and 473 employees left Vidrala during 2025.

Number of Employees (headcount)	2023	2024	2025
Female	602	672	707
Male	3,474	4,214	4,165
TOTAL	4,076	4,886	4,872

Employees by:	2023	2024	2025
Directors	46	51	51
Line managers	544	583	594
Other employees	3,486	4,252	4,227
Total	4,076	4,886	4,872

This figure is disclosed in the financial statement, Note 25

Methodologies and Assumptions

DR ESRS S1-7

Total Employees

The total headcount of employees at Vidrala is calculated by aggregating the employee count across all countries where the company operates. This calculation is based on an average taken over the reporting period. Employee data is updated in internal systems.

Permanent Employees

Permanent employees are defined as those with an employment contract, regardless of whether it has a fixed term or indefinite duration. This category also includes employees under partial retirement schemes. The calculation is based on an average headcount over the reporting period.

Temporary Employees

Temporary employees are those without a permanent contract and whose employment is limited to a defined period. This category includes employees working under fixed-term agreements.

Part-Time Employees

Part-time employees are defined as those whose working hours are less than 100% of a full-time schedule.

This excludes employees on temporary parental leave with a reduced workload.

Employee Turnover

Employee turnover is assessed based on voluntary and involuntary departures. Specifically, dismissals are classified as non-voluntary exits, excluding resignations or retirements.

Remuneration

Remuneration consists of the base salary and includes all salary components except:

- Social security contributions paid by the company.
- Deductions applied for life insurance and medical coverage for employees' family members.

Top Management

Top Management categories include Executive team and Director representation.

Collective bargaining coverage and social dialogue

DR ESRS S1-8

Given the potential risks to which our workforce may be exposed, at Vidrala we ensure strict compliance with International Labour Organisation (ILO) standards and have established internal policies to guarantee that all employees are protected and supported in this area. As a result, 100% of our workforce is partially or fully covered by collective bargaining agreements.

	Nº
Percentage of total employees covered by collective bargaining agreements	100 %

% Coverage	Collective Bargaining Coverage		Social Dialogue
	EEA (for countries with >50 empl, representing >10% total empl)	Non- EEA (for countries with >50 empl, representing >10% total empl)	Workplace representation (for countries with >50 empl, representing >10% total empl)
80-100%	Spain	Brazil	Spain
	Portugal		Portugal
	United Kingdom		United Kingdom
	Ireland		Ireland

Vidrala does not have any agreement with its employees for representation by a European Works Council, the European Company or the European Cooperative Society.

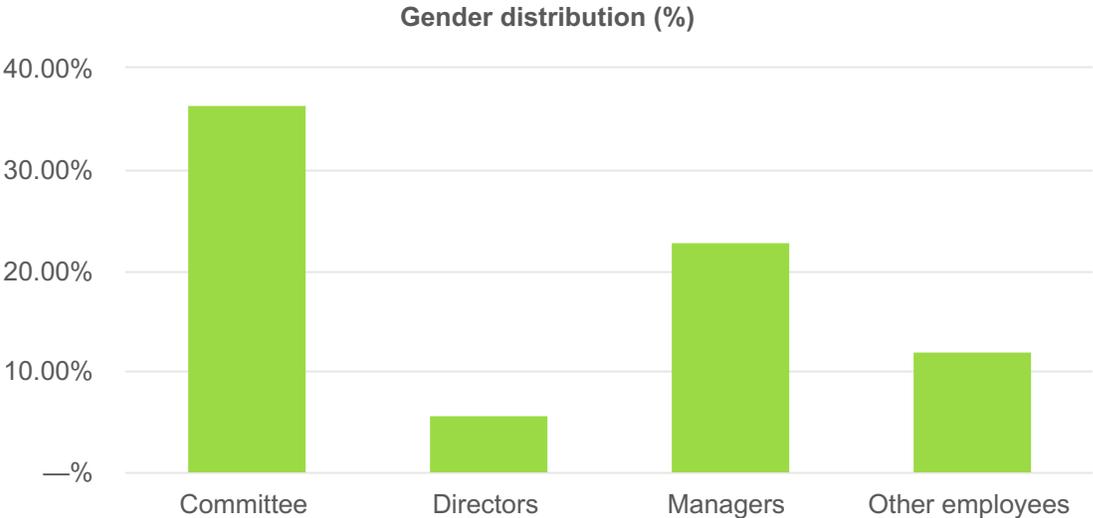
Diversity

DR ESRS S1-9

We are aware of the gender gap in the glass industry, a sector historically dominated by men. This disparity reflects a combination of factors, including longstanding traditions, the traditional inflexibility of certain roles, particularly in operations, the shift-based nature of the work, and the physical demands associated with specific functions. Despite these challenges, at Vidrala we maintain a strong commitment to gender equality and are implementing concrete measures to promote greater diversity at all levels of the organisation, including within production.

Since 2010, we have had an Equality Plan that integrates diversity as a core value. We are proud to continue operating under the same strategic framework, whose principles and objectives remain fully in force. In

In addition, aligned with our commitment to the 2030 Agenda, we actively contribute to achieving SDG 5 – Gender Equality, driving initiatives that promote equity and inclusion within the sector.



Top management description included under S1-7

Gender	2023	2024	2025
Female	2	3	3
Male	44	48	48
Total	46	51	51

Adequate Wages

DR ESRS S1-10

At Vidrala, we have developed a compensation strategy that balances internal and external competitiveness, adapting to market realities and local contexts. Our remuneration system not only ensures that basic needs are met but also provides opportunities to enjoy an improved standard of living, creating a more attractive and sustainable working environment.

Our approach to total compensation covers salaries, social benefits, working conditions, the workplace environment, and emotional rewards, supporting the physical, mental, and professional wellbeing of our team. This strategy not only boosts motivation and engagement but also fosters a work environment where people can contribute effectively while feeling recognised, valued, and balanced.

Voluntary internal turnover also serves as a key indicator of employee engagement and satisfaction within the organisation. This measure shows that when our compensation strategy aligns with our global model, Vidrala employees feel valued and perceive their work as fair and appropriately rewarded. Comparative analyses across different labour markets support this approach, demonstrating that well-structured compensation strengthens the relationship between the company and its workforce, fostering a culture built on trust and recognition.

	Spain	Portugal	France	England	Ireland	Brazil
Internal Average Hourly Wage*	€31.77	€16.69	€35.17	€26.71	€22.06	€12.56
Internal Minimum Hourly Wage**	€13.40	€8.53	€16.39	€11.76	€19.83	€6.48
Legal Minimum Hourly Wage	€8.82	€6.35	€13.46	€10.77	€12.09	€1.45

*Internal minimum wage is related to other services and represent less than 1% of total employees

**Internal average hourly wage were calculated excluding Director salaries

Data on our salary offerings across all countries illustrate consistency with the principles outlined above, as well as alignment with our short-, medium-, and long-term compensation strategy.

These salary data also include average variable compensation tied to the performance of our results and external competitiveness. This ensures that the deployment of this compensation policy remains sustainable for the present and the future of our business outcomes.

Finally, the compensation strategy incorporates social dialogue to include diverse perspectives, as reflected in the ongoing agreements under applicable Collective Bargaining Agreements. The implementation of a “Fair Pay” policy is not a one-time action but a continuous commitment that requires regular adjustments and adaptations to economic and social changes.

Social Protection

DR ESRS S1-11

At Vidrala, we ensure that our employees are protected against income loss in the event of significant life events, such as illness, workplace accidents, maternity or paternity leave, and retirement. These protections are provided in accordance with the applicable terms and conditions of employment, as outlined in contracts and internal policies.

Persons with disabilities

DR ESRS S1-12

At Vidrala, we have made progress in the inclusion of people with disabilities, who now represent more than 1% of our workforce. This growth is supported by continuous monitoring of internal data, in line with previous reports and in compliance with the legal framework in each country or region where we operate. Our approach to identifying employees with disabilities is based on voluntary disclosure of this status to the Human Resources department.

We have also strengthened our collaboration with Special Employment Centres and other external organisations, composed of people with reduced abilities or physical and mental disabilities, who provide support services within our operations. These collaborations are managed under the direct supervision of specialised professionals, ensuring continuous oversight and proper integration into the workplace. The gender distribution is as follows:

% Of own employees with disabilities

Gender	2024	2025
Male	2 %	2 %
Female	1 %	2 %

Vidrala Horizon: Continuous Development of Our Talent

DR ESRS S1-13

Vidrala Horizon is the tangible expression of our long-term vision and reinforces our ambition for continuous evolution. It inspires every professional to perform at their best and actively contribute to our collective progress.

Within this framework, 100% of our workforce participates in regular performance and development evaluations, consolidating a model of shared and continuous growth.

During the reporting period, we delivered a total of 104,608 hours of training, strengthening an increasingly robust Knowledge Management model, driven by the Vidrala Academy. This programme is designed to transform knowledge into business value while promoting a culture of continuous improvement and lifelong learning.

Internal stability and reduced voluntary turnover have allowed us to spend less time on initial training and focus on more specialised, collaborative, and impact-oriented development paths, aligning professional growth with the real needs of both our people and the organisation.

One Horizon Evolution: Leadership with Vidrala DNA

Within this vision, One Horizon Evolution has become the Group's global leadership programme, driving the continuous development of our leadership community for the past nine years and aligning behaviours and decisions with Vidrala's values and purpose.

More than just a training programme, One Horizon Evolution is a space where we progress together towards agile, inclusive, and forward-looking leadership, deeply connected to our corporate DNA. It fosters leaders who can mobilise teams, anticipate challenges, and create sustainable impact across all our business units and corporate services.

This global approach enables more than 500 professionals - including managers, technical specialists, and middle management - to participate in renewed development cycles every three years, share best practices, and strengthen a cohesive culture of learning and collective performance.

Hours of Training by Professional Category	2023	2024	2025
Directors	800	800	1,087
Line managers	26,755	26,755	19,828
Other employees	82,539	82,539	83,693
TOTAL	110,094	102,917	104,608

Average Number of Training Hours (by Gender)	2024	2025
Male	20.64	21.41
Female	18.15	21.78

Average Number of Training Hours (by Professional Category)	2024	2025
Directors	17	21
Line managers	29	33
Other employees	20	20

Health & Safety

DR ESRS S1-14

Vidrala is committed to ensuring the health, safety, and wellbeing of its employees by adhering to rigorous occupational safety standards and continuously improving its safety culture. Our Health and Safety Management System is aligned with recognised standards such as ISO 45001 and covers 100% of the Group's manufacturing facilities, ensuring comprehensive risk management and preventive measures.

Key Health and Safety Indicators

- Percentage of employees covered by health and safety management systems:** 100% of Vidrala employees are covered by health and safety management systems.
- Number of fatalities in Vidrala's employees due to work-related injuries or work-related ill health:** In 2025, there were no fatalities.
- Number of fatalities among other workers operating on Vidrala sites due to work-related injuries or ill health:** In 2025, there were no fatalities.
- Number of recordable work-related accidents:** During the reporting year, a total of 139 work-related accidents were recorded among our employees.

	2023	2024	2025
Accidents	84	135	139

- Workplace accident rate:** Vidrala's total accident frequency rate (incidents per million hours worked) in 2025 was 6.92 for women and 19.74 for men.
- Number of cases of recordable work-related ill health among employees:** En 2025, 25 cases of occupational illnesses were identified. The identification and reporting of occupational illnesses vary by location due to differences in legal frameworks and procedural approaches. These variations may affect the comparability of data across Vidrala's production plants, so an approach based on individual assessment of employees has been adopted.

	Conditional disposal		
	2023	2024	2025
Female	7	5	8
Male	7	10	36
Total	14	15	44

In previous years, other methodologies were used, which have been restated this year.

- 7. Number of Days Lost Due to Work-Related Injuries, Fatalities, and Health Issues:** The total number of working days lost due to work-related accidents, fatalities, and occupational illnesses in 2025 was 5,408 days.

At Vidrala, we continuously strengthen our health and safety culture through ongoing training, risk assessments, and proactive engagement with our stakeholders. As part of this commitment, during the reporting period we delivered 29,482 hours of health and safety training, reinforcing our focus on prevention and the wellbeing of our workforce.

Work -Life Balance

DR ESRS S1-15

At Vidrala, we promote employee wellbeing and work-life balance through a comprehensive range of benefits and flexible working arrangements. We implement professional classification systems, adaptable schedules across different shifts, flexible start and finish times, as well as paid leave, sabbaticals, and reduced working hours, supporting a healthier balance between professional responsibilities and personal life.

We also offer voluntary early retirement plans, social security schemes, and flexible compensation policies, strengthening the financial security of our team. As part of our commitment to wellbeing, 100% of employees are entitled to family-related leave, guaranteed through social policies and collective bargaining agreements. This year, 0.49% of people have requested this type of leave, with 71% being men and 29% women.

Responding to the evolving needs of the workforce, we have developed a hybrid working model, tailored to different organisational environments and subject to validation by each department. While production roles require on-site presence, adjustments have been made to compensation to ensure fair treatment across all teams.

In addition, at Vidrala we promote a culture of digital disconnection, safeguarding personal and family privacy. We have implemented measures to respect rest periods and vacations, discourage the use of digital devices outside working hours, and promote flexible schedules, creating an environment that supports wellbeing while enhancing employee engagement and satisfaction.

Remuneration

DR ESRS S1-16

At Vidrala, we are committed to creating an inclusive work environment where equal opportunities are guaranteed for everyone, regardless of gender. We actively promote the participation of women in leadership roles at all levels of the organisation, thereby strengthening our commitment to equity in economic, operational, and strategic decision-making.

We recognise that pay equality is a fundamental human right and work to eliminate any gender-based pay disparities. In collaboration with employee representatives, we ensure that our compensation policies are fair, transparent, and aligned with our commitment to pay equity.

In 2025, the average salary for women was 1.1% higher than that of men. Although women have historically held roles with lower responsibility and associated pay levels in the packaging sector, Vidrala remains firmly committed to promoting talent regardless of gender. This commitment has driven equitable access to leadership positions and unbiased professional development, forming an integral part of our sustainability and good governance strategy.

To reinforce this commitment, we have a compensation policy based on salary bands linked to the position held, irrespective of gender, race, religion, or other factors, ensuring a fair and equitable system.

In addition, we have received the Diversity Mark Silver Accreditation, recognising our commitment to creating diverse and inclusive workplaces. This distinction is awarded to organisations that have demonstrated significant progress in promoting diversity and inclusion.

Average remuneration by: gender, age, professional category	2023	2024	2025
Females	€44,240	€45,482	€ 47,580
Males	€49,517	€46,941	€ 47,067
TOTAL	€48,738	€46,740	€ 47,142
Pay gap	(11)%	(3)%	1 %
Under 30 years old	€40,909	€32,971	€ 35,394
31 - 50 years old	€49,119	€44,813	€ 46,063
Over 50 years old	€50,787	€57,241	€ 54,363
TOTAL	€48,738	€46,740	€ 47,142
Directors	€211,971	€258,869	€ 202,818
Managers	€76,137	€79,211	€ 87,798
Rest of employees	€42,308	€39,786	€ 39,550
TOTAL	€48,738	€46,740	€ 47,142

**The reported data include variable remuneration, mainly linked to performance and productivity, as well as other compensation components (such as social benefits, retirement supplements, travel allowances, and per diets). To improve comparability, the average remuneration by category does not include amounts related to multi-year variable pay received irregularly. In 2025, the CEO-to-median pay ratio at Vidrala was 1:13.*

Average remuneration of board members	2023	2024	2025
Females	107,131	109,934	115,477
Males	182,055	194,164	211,562
TOTAL	154,810	152,049	176,622

Average remuneration of directors	2023	2024	2025
Females	174,425	179,591	150,356
Males	213,678	260,634	208,520
TOTAL	211,971	255,867	202,818

Incidents, complaints and severe human rights impacts

DR ESRS S1-17

Discrimination and harassment

Vidrala strongly opposes all forms of human trafficking, slavery, servitude, forced labour, and any related activities, as explicitly stated in our Human Rights Policy, developed in 2022 in line with the Modern Slavery Act 2015 and international treaties such as the United Nations Universal Declaration of Human Rights. This policy outlines the concrete measures we have taken and continue to take to ensure that modern slavery and human trafficking do not occur within our business operations or supply chain.

During the reporting period, our whistleblowing channel received a total of 54 reports, primarily related to harassment and discrimination.

Severe Human Rights Incidents

During the reporting period, we did not identify any serious incidents affecting human rights within our workforce. This includes incidents of forced labour, human trafficking, or child labour, as well as reports submitted to the OECD National Contact Points for Multinational Enterprises.

Fines, penalties and compensation

No fines, sanctions or compensation were recorded in 2025 .

WORKERS IN THE VALUE CHAIN

Currently, Vidrala has carried out due diligence in order to assess the impacts, risks, and opportunities related to workers in the value chain, as required under ESRS S2. However, as a group, we recognise the importance of strengthening communication with our suppliers and addressing social impacts, ensuring that labour practices across our supply chain align with international standards on human rights and fair working conditions.

Vidrala ensures that all value chain workers who may be materially affected by its operations are included within the scope of disclosure under ESRS 2. The main categories of affected workers include those in manufacturing, logistics, and distribution, with impacts arising from both Vidrala's direct operations and its wider supply chain.

Impact, risks and opportunities

Geographically, the company has identified potential risks of forced labour in certain upstream supply chains, particularly in regions where regulatory enforcement may be weaker, though no confirmed cases have been detected. Negative impacts identified, such as gender inequality, wage disparities, and occupational health and safety risks, are actively mitigated through Vidrala's Human Rights Policy and Supplier Code of Conduct, which establish strict requirements for fair treatment, equal pay, and workplace safety. Negative impacts identified are commonly systemic. These policies ensure that suppliers adhere to international labour standards and implement corrective measures where necessary.

Positive impacts stem from initiatives such as supplier engagement programmes, fair wage commitments, and the promotion of collective bargaining rights, benefiting factory workers, logistics personnel, and contracted labour. Material risks, including labour rights violations, lack of access to grievance mechanisms, and systemic inequalities, are addressed through Vidrala's Code of Conduct, which mandates supplier audits, risk assessments, and monitoring mechanisms. Opportunities exist in strengthening social dialogue, supplier capacity-building, and enforcing ethical sourcing standards to enhance long-term sustainability. Vidrala has not reported issues, complaints, or cases under investigation regarding high-risk worker groups, reinforcing the effectiveness of its policies.

Policies

Policy	Purpose	Scope	Availability	Applicability across Sustainability Statement
Supplier Code of Conduct	Ensuring ethical business conduct and compliance with human rights standards	All global suppliers and business partners	Internal available	- Workers in the value chain - Business conduct
Human Rights Policy	Safeguarding fair labour practices, preventing forced and child labour, and ensuring equal treatment	All individuals impacted by Vidrala's operations	Internal available	- Workers in the value chain - Business conduct

Vidrala's Human Rights Policy establishes a firm commitment to protecting and promoting human rights across its value chain, ensuring fair and ethical working conditions for all individuals impacted by its operations. The policy aligns with the International Labour Organisation (ILO). To address and remedy human rights impacts, Vidrala enforces strict corrective action plans when non-compliance is identified and it explicitly prohibits forced labour, child labour, human trafficking, and all forms of discrimination, ensuring that workers in the supply chain are treated with dignity, equality, and respect.

The Supplier Code of Conduct is a mandatory framework that all business partners must adhere to, reinforcing compliance with labour rights and workplace standards. Furthermore, all value chain workers can raise any concerns, including grievances related to human rights through our reporting system (<https://vidralawhistleblowing.integrityline.com/>). The Compliance Officer, supported by a competent governing body, holds operational responsibility for ensuring worker engagement initiatives are effectively implemented and

integrated into our approach. To date, no cases of non-compliance with the UNGPs, ILO conventions, or OECD guidelines have been reported within Vidrala's value chain.

Actions

Vidrala is developing an internal tool to enhance supplier assessment and risk management, strengthening supply chain resilience, efficiency, and sustainability. This initiative will enable a comprehensive evaluation of suppliers, gathering primary data and incorporating predictive risk analysis to support decision-making and ensure responsible business practices.

In cases of material negative impacts, the tool will facilitate remedial actions, while also promoting positive impacts by fostering supplier development in key areas such as compliance, ESG, and business continuity. The effectiveness of these actions will be monitored through real-time tracking.

The approach prioritises critical and intermediate suppliers, representing a high total spending, while others will be assessed through a predictive model. Vidrala enforces its Supplier Code of Conduct and conducts regular audits to ensure that its own practices do not contribute to negative impacts. The internal tool will be gradually deployed over a five-year period, with suppliers being onboarded across all business units to maximise efficiency and compliance.

As part of our commitment, Vidrala is taking the following steps to strengthen its approach to workers in the value chain:

- Establishing a supplier code of conduct that clearly defines our expectations regarding labor practices, human rights, and social standards.
- Providing training and resources to key suppliers to promote the adoption of sustainable and fair labor practices.
- Partnering with industry organisations and stakeholders to drive collective action on social issues across the value chain.
- Monitoring Systems: Developing a robust system for tracking and reporting labor-related impacts, including grievance mechanisms for workers in the value chain, as mentioned in this section. Further actions will be developed

Vidrala is committed to addressing improvements in the disclosure of relevant information in accordance with the requirements of the CSRD and ESRS S2. Due to recent amendments to the CSRD Directive through the Omnibus and Stop-the-Clock Directive, which affects other Directives such as the CSDDD, we are seeking to understand how to respond to the minimum disclosure requirements in this area. Updates on our progress, including policy developments, actions taken, and key performance indicators (KPIs), will be disclosed in future sustainability reports, as we currently do not have quantitative targets in this regard. Internally, financial resources are allocated to initiatives that promote ethical issues, supplier engagement, and improved working conditions. In the coming years, we will refine our approach to improve transparency and provide a more structured framework for reporting the financial impact of our initiatives to improve working conditions and social responsibility throughout our supply chain. Although these efforts are already part of our global sustainability strategy, the methodology for assessing and publicly disclosing these financial commitments will be refined, with greater clarity regarding the time horizon.

CONSUMERS AND END USERS

We integrate customer satisfaction into our four strategic pillars, seeking to represent and promote the assurance that our offerings meet ethical and sustainability standards throughout the value chain. However, due to the nature of our operations as a business-to-business (B2B) company, we do not have specific policies exclusively dedicated to consumers or human rights in this area.

We ensure that consumer interests are safeguarded through broader corporate commitments embedded in Vidrala's Integrated Policy, which includes a strong focus on product safety, quality, and compliance. This policy establishes our commitment to ensuring the safety and integrity of our packaging products, preventing risks related to product contamination, material compliance, and environmental impact.

Policy

Policy	Purpose	Scope	Most Senior Level Accountable	Availability	Applicability across Sustainability Statement
Integrated Policy	Ensuring product safety, quality, environmental sustainability, and responsible business practices across Vidrala's operations and value chain.	All operations, employees, suppliers, and stakeholders affected by Vidrala's activities.	Compliance Officer	Publicly available	<ul style="list-style-type: none"> - Consumer and customer safety - Environmental impact and sustainability - Ethical business conduct

Impacts, risks and opportunities

Our assessment has identified key information-related impacts affecting this stakeholder group. A material positive impact relates to product transparency, enabling consumers to make informed decisions regarding the use and disposal of glass packaging. This contributes to enhanced sustainability practices, including improved recycling and circular economy benefits. Conversely, we acknowledge a material negative impact and risk associated with data security. A breach in customer data protection could lead to reputational damage and potential financial losses for Vidrala. While our direct interaction with end consumers is limited, ensuring robust data protection measures remains a priority to safeguard our customers' information and maintain trust. These IROs do not target any specific vulnerable social group, as they are generic in nature and aimed at end consumers.

Actions

To address these impacts, Vidrala has implemented internal controls to ensure transparency and security in product information and data management. Security audits and compliance checks are conducted regularly to mitigate risks related to data handling. Additionally, we continuously evaluate opportunities to enhance communication on the benefits of glass packaging and sustainability to further reinforce positive impacts. In this section, as of today, we do not have any approved objectives, as we have prioritized other lines of action.

Vidrala upholds ethical business practices by providing a whistleblowing channel accessible to all stakeholders, including customers, suppliers, and employees. This mechanism ensures that any concerns related to product integrity, ethical sourcing, or compliance violations can be reported and addressed effectively. We ensure the integrity of our customers' personal information by committing, at the group level, to comply with regulatory frameworks regarding data protection. To date, there have been no violations in this area within our organization, nor have any other human rights violations been identified.

Regarding after-sales responsibility, we have been continuously improving our internal procedures and channels. Currently, we handle potential complaints and improvement suggestions from our customers

through the 'E-Gestiona' software. Within this framework, we receive non-conformities through various channels, which are initially addressed by the technical support or commercial team. After gathering preliminary information from different communication channels, the technical team takes samples, collects relevant data, and drafts a detailed report. Based on this initial draft, an administrator registers the issue on our platform, which operates through a questionnaire with predefined fields. This approach facilitates the collection of customer concerns and enables case history tracking, including information about the customer, the material, and the originating plant.

Once all mandatory fields are completed, a responsible individual is appointed to lead the coordination and resolution of the issue. This professional analyses the root cause of the dissatisfaction and shares it with the most relevant department, aiming to propose a satisfactory action plan that benefits all involved parties and mitigates any harm experienced by the customer. Upon resolution, the technical team communicates the solution to the dissatisfied customer. This entire process is properly recorded in our "E-Gestiona" platform.

With a strong commitment to our customers and continuous improvement, we have successfully resolved 100% of the complaints received.

The implementation of procedures and active monitoring by Vidrala in our customer communication channels has led to significant improvements in our key performance indicators (KPIs) related to the proportion of complaints addressed and the response time. In 2024, we achieved an average response time of 21, reaching a dissatisfaction index of 410 (vs 431 in 2023).

We channel resources into initiatives that enhance the quality and sustainability of our customer relationships, ensuring that our service and product offerings consistently align with evolving market needs. While our strategy to invest in customer support, sustainable packaging, and innovative solutions is embedded in our overall planning, we are also working to refine our processes to better assess and communicate the value delivered to our customers and end users. Over the coming years, we will continue to enhance our framework, ensuring a clear link between our financial planning and our commitment to building enduring, mutually beneficial relationships with those we serve.

We commit resources to initiatives that improve the quality and sustainability of our customer relationships, ensuring that our services and product offerings are consistently aligned with changing market needs. While our strategy of investing in customer support, sustainable packaging and innovative solutions is an integral part of our overall planning, we are also working to increase the quality of our processes to more effectively assess and communicate the value we deliver to our customers. In the coming years, we will continue to improve our framework, ensuring a clear link between our financial planning and our commitment, as well as determining time horizons where we will make these advances.

Vidrala has been systematically measuring customer satisfaction since 2005 through annual surveys that incorporate the widely used Net Promoter Score (NPS) as the main indicator of recommendation and loyalty. The evolution of the NPS in recent years reflects a high and consistent level of satisfaction, with a clear upward trend averaging over 60%. In fact, the indicator achieved its best rating in 2024 with a figure of 63.3%. In aggregate terms, the average for the last five years is solid, consistent with a broad base of promoter customers and a favourable and sustained perception of the company's service quality and value proposition. These results demonstrate the strength of commercial relationships and Vidrala's ability to maintain high standards of satisfaction over time.

Lastly, in recent years, we have incorporated satisfaction metrics related to sustainability aspects. For instance, we ask about customers' awareness of our Sustainability Policy or whether they consider sustainability criteria in their collaborations with suppliers. In relation to our objectives in this area, we are working on developing specific targets to measure the tangible impact of the aforementioned actions.

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Social Indicators

EMP2- Employees by age (#)

	2023	2024	2025
Under 30 years of age	432	584	560
31-50 years old	2,449	2,986	2,959
More than 50 years old	1,195	1,316	1,353
TOTAL	4,076	4,886	4,872

EMP4 – Employees by professional category (#)

	2023	2024	2025
Directors	46	51	51
Line Manager	544	583	594
Other Employees	3,486	4,252	4,227
Total Employees	4,076	4,886	4,872

EMP6/7/8 – Annual average of temporary contracts by gender, age and professional category

	2023	2024	2025
Females	561	626	654
Males	3,276	4,023	4,001
TOTAL	3,837	4,649	4,655
Under 30 years of age	333	488	465
31-50 years old	2,336	2,878	2,863
More than 50 years old	1,168	1,283	1,327
TOTAL	3,837	4,649	4,655
Directors	46	48	51
Line Manager	538	577	584
Other Employees	3,253	4,024	4,020
TOTAL	3,837	4,649	4,655

EMP9/10/11 – Annual average of temporary contracts by gender, age and professional category

	2023	2024	2025
Females	41	46	53
Males	198	191	164
TOTAL	239	237	217
Under 30 years of age	99	99	95
31-50 years old	114	108	97
Over 50 years old	26	30	25
TOTAL	239	237	217
Directors	-	1	-
Line Managers	6	7	10
Other Employees	233	229	207
TOTAL	239	237	217

EMP12/13/14 – Part-time contracts by gender, age and professional category (calculated as the average over 12 months)

	2023	2024	2025
Females	63	54	57
Males	88	72	86
TOTAL	151	126	143
Under 30 years of age	12	5	54
31-50 years old	58	52	81
Over 50 years old	81	69	8
TOTAL	151	126	143
Directors	-	-	-
Line Managers	11	10	46
Other Employees	140	116	97
TOTAL	151	126	143

EMP15/16/17 – Number of dismissals by gender, age and professional category

	2023	2024	2025
Females	5	11	9
Males	27	102	99
TOTAL	32	113	108
Under 30 years of age	5	13	9
31-50 years old	19	49	60
Over 50 years old	8	51	39
TOTAL	32	113	108
Directors	-	-	2
Line Managers	2	8	24
Other Employees	30	105	82
TOTAL	32	113	108

EMP19/20/21 – Average remuneration* by gender, age and professional category (euros)

	2023	2024	2025
Females	€44,240	€45,482	€47,580
Males	€49,517	€46,941	€47,067
TOTAL	€48,738	€46,740	€47,142
Under 30 years of age	€40,909	€32,971	€35,394
31-50 years old	€49,119	€44,813	€46,063
Over 50 years old	€50,787	€57,241	€54,363
TOTAL	€48,738	€46,740	€47,142
Directors	€211,971	€255,867	€202,818
Line Managers	€76,137	€79,166	€87,798
Other Employees	€42,308	€39,786	€39,550
TOTAL	€48,738	€46,740	€47,142

EMP22 – Average remuneration* of Board Members, by gender (euros)

	2023	2024	2025
Females	€107,131	€109,934	€115,477
Males	€182,055	€194,164	€211,562
TOTAL	€154,810	€152,049	€176,622

EMP22 – Average remuneration* of Directors, by gender (euros)

	2023	2024	2025
Females	€174,425	€179,591	€150,356
Males	€213,678	€260,634	€208,520
TOTAL	€211,971	€255,867	€202,818

Health & Safety

OT2 – Number of absenteeism hours

	2023	2024	2025
Total hours lost	501,008	550,282	609,216
Theoretical working hours	6,959,395	8,508,507	8,584,278
INDEX	7.20 %	6.47 %	7.10 %

SS2 – Number of work-related accidents by gender

	2023	2024	2025
Females	4	8	8
Males	80	127	131
TOTAL	84	135	139

SS3 – Accident frequency rate, by gender

	2023	2024	2025
Females	5.38	5.54	6.92
Males	16.05	19.55	19.74

Frequency rate = number of accidents × 1,000,000 / number of hours worked.

SS4 – Accident severity rate, by gender

	2023	2024	2025
Females	0.32	0.42	0.40
Males	0.42	0.62	0.75

Severity rate = number of lost days × 1,000 / number of hours worked.

SS5 – Number of occupational illnesses by gender

	2023	2024	2025
Females	7	5	8
Males	7	10	36

FO2 – Training hours by professional category

	2023	2024	2025
Directors	800	800	1,087
Line Managers	26,755	26,755	19,828
Other Employees	82,539	82,539	83,693
TOTAL	110,094	102,917	104,608

LCS3 – Contributions to foundations and non-profit organisations (euros)

	2023	2024	2025
Contributions to foundations and non-profit organisations	514,984	555,047	124,280

DS4 – Sponsorship and association activities

	2023	2024	2025
Sponsorship and association activities	133,556	€198,252.00	€102,265.80

Tax information

IF1 – Profits earned by country

	2023	2024	2025
Spain	€202,085,972	€359,691,525	€467,308,550
United Kingdom	€51,787,447	€66,018,061	€45,180,163
Portugal	€43,053,444	€27,507,002	€25,077,446
Ireland	€2,089,050	€1,847,436	€2,141,448
France	€4,060,645	€3,937,972	€6,166,106
Brazil	#N/A	€33,431,268	€29,347,005

IF2 – Taxes on profits paid per country

	2023	2024	2025
Total	€45,021,450	€70,041,608	€40,756,634

IF3 – Public subsidies received

	2023	2024	2025
Total	€6,112,821	€7,285,488	€13,632,476

Annexes



Annex 1: Double Materiality Parameters

1. Impact materiality

Characteristics of calculation

- Scale / Scope / Remediability are assessed on a 0 to 5 range score.
- Likelihood is a numerical factor that will be translated into a proportion from 0 to 1.
- Positive impacts are normalised on a 15 score basis to mirror the negative scale $(Scale + Scope) / 10 * 15$.
- There is no netting impact (if a subtopic generates both positive and negative impact, only the most important impact will be assessed).



2. Financial materiality

Characteristics of Severity

- Any topic scoring than 50% would considered as material.
- Methodology aligned with IG 1 Guidelines for materiality assessment.
- Continuation of resources and reliance on relationship has been standardised and will developed in further analysis.

R/O PROBABILITY

<10%	10-30%	31-60%	61-80%	>80%
Very low	Low	Medium	High	Very high

SCOPE OF THE FINANCIAL EFFECT

	1	2	3	4	5
Reputation	Barely any coverage	National coverage with residual impact	National coverage with moderate impact	International and national coverage with moderate impact	International and national coverage with significant impact
Regulation	Minimum regulations that have a limited impact on the Group's operations and costs	Regulations that imply adjustments in the Group's operations and may generate some additional costs	Regulations with a significant impact on operations and costs	Restrictive regulations for the Group's operations that generate a substantial cost in terms of compliance and adaptation	Very restrictive regulations that endanger the viability of the Group

1. Material impacts

Topic	Sub topic	Source	Stakeholder	Time horizon	Description		Type
E1 Climate change	Climate change mitigation	Upstream	Environment, communities, suppliers		Procurement of low-emission intermediate products enables suppliers to achieve their emission targets	Actual	Positive Impact
	Climate change mitigation	Own operations	Environment		Contribution to global warming due to high CO2e emissions in logistics, in the transport of goods and intermediate products as well as the mobility of employees (business trips).	Actual	Negative Impact
	Climate change mitigation	Own operations	Environment		Contribution to global warming through direct CO2e emissions from our own energy-intensive processes	Potential	Negative Impact
	Climate change mitigation	Upstream	Environment, communities, suppliers		Engaging and influencing suppliers to reduce their own GHG emissions in their direct operations, which will have a knock-on impact through the value chain.	Actual	Positive Impact
	Climate change mitigation	Own operations	Environment		Lower GHG emissions in transport and logistics e.g., via more efficient/ newer vehicles or even use of BEVs and optimisation of transport structures and processes, conversion to railway transport, reduction and / or omission of air transport	Actual	Positive Impact
	Climate change mitigation	Own operations	Environment		Lower GHG emissions in operations (via more efficient compound (refrigeration) systems, natural cooling agents with lower GWP, waste heat recovery, certified energy management systems, LED lighting),	Actual	Positive Impact
	Energy	Upstream	Environment		High energy consumption due to energy-intensive manufacturing processes in the supply chain.	Actual	Negative Impact
	Energy	Own operations	Environment		Increasing the demand for renewable energy sources through exclusive/increased purchase of electricity from renewable energy sources	Actual	Positive Impact
	Energy	Upstream	Environment		Negative contribution to the energy mix due to the use and purchase of fossil fuels for own businesses processes, particularly with the shift to more energy intensive fuel in 2022, consequently contributes to global warming.	Actual	Negative Impact
	Energy	Own operations	Environment, communities		Contribution to the expansion of renewable energies through the use of our own photovoltaic (PV) systems.	Actual	Positive Impact

Topic	Sub topic	Source	Stakeholder	Time horizon	Description	Type	Type
E2 Pollution	Pollution of air	Own operations	Environment, Communities,		Pollution of air through emissions of production off-gases (SOx, NOx, PM) and of VOC (solvents, propellants escaping from filling / production processes) in own operations and supplier operations may lead to significant negative impact on air quality	Potential	Negative Impact
	Pollution of air	Own operations	Environment, Communities,		By gradually converting the vehicle fleet to hybrid, electric or fuel cell vehicles, Vidrala Group contributes to the reduction of air emissions.	Actual	Positive Impact
Topic	Sub topic	Source	Stakeholder	Time horizon	Description	Type	Type
E3 Water	Water consumption	Own operations	Environment, communities		Positive contribution to the water cycle through the recuperation of water from process waste throughout our operations	Actual	Positive impact
	Water discharges in water bodies and in the oceans	Own operations	Environment, communities		High water quality of Vidrala Group's wastewater discharge due to extensive water treatment allows water distribution to partners and communities ensuring water use for different purposes.	Actual	Positive Impact
	Water Use	Own operations	Environment		Vidrala Group's potential to use alternative water consumption sources (water circularity, reusing of water, grey water,...) as rainwater and groundwater reduces ensures continued access to safe and affordable drinking water and sanitation for local communities	Actual	Positive Impact
	Water Use	Own operations	Environment, communities		Positive contribution to the water cycle through the implementation of water-saving programs throughout our operations.	Actual	Positive Impact
	Water withdrawals	Upstream	Environment, communities		Water used for the extraction of raw materials and its processing such as soda and sand	Actual	Negative impact

Topic	Sub topic	Source	Stakeholder	Time horizon	Description		Type
E5 Circular economy	Resource outflows related to products and services	Downstream	Environment, Clients		Extension of the product life cycle through long service life and the offer of take-back systems	Actual	Positive Impact
	Resource outflows related to products and services	Own operations	Environment, Clients		Direct influence on the recyclability of the products and their material intensity through the design of your own products	Actual	Positive Impact
	Resources inflows, including resource use	Upstream	Environment, Society, Clients		Expansion of recycled and circularity solutions in the supply chain through increased sourcing of such intermediate products	Actual	Positive Impact
	Resources inflows, including resource use	Own operations	Environment, Clients		Increasing resource scarcity through the use of non-recycled and non-recyclable plastic for packaging.	Actual	Negative Impact
	Resources inflows, including resource use	Own operations	Environment		Increasing the scarcity of resources through the use of non-renewable raw materials (sand and soda ash).	Actual	Negative Impact
	Resources inflows, including resource use	Own operations	Environment, Clients		Direct influence on the recyclability of the products and their material intensity through the design of the company's own production machines.	Actual	Positive Impact
	Resources inflows, including resource use	Own operations	Environment, Society		Decoupling Vidrala Group's business growth from its resource demand and packaging footprint could enable transparent information and decision-making of stakeholders/ investors, thus positively impacting the reduction of packaging and plastic use.	Actual	Positive Impact
	Waste	Own operations	Environment, Society		Hazardous waste landfilled or incinerated	Actual	Negative impact
	Waste	Own operations	Environment, Society		Non-hazardous waste landfilled or incinerated	Actual	Negative impact
	Waste	Own operations	Environment, Society		Vidrala Groups efforts to achieve zero waste to landfill and zero waste to energy recovery of its own operations prevents pollution from extraction, manufacturing and disposal and conserves natural resources, thereby positively impacting biodiversity.	Actual	Positive Impact
Waste	Own operations	Environment, Society		Negative environmental and climate impacts due to the improper disposal of operating materials	Actual	Negative Impact	

Topic	Sub topic	Source	Stakeholder	Time horizon	Description	Type
E4-Biodiversity	Direct impact drivers of biodiversity loss	Own operations	Environment		The extraction of stone, sand and clay extracts and erodes these abiotic resources during the mining and quarrying process, which can disturb or negatively affect species and lead to habitat degradation and fragmentation.	Actual Negative Impact
	Impacts on the state of species	Downstream	Environment		Risk that Vidrala Group's glass or plastic packaging seeps into soils or ocean, and could result in a loss of land biodiversity or marine biodiversity.	Actual Negative Impact

Topic	Sub topic	Source	Stakeholder	Time horizon	Description	Type
G1-Governance	Corruption and bribery	Own operations	Employees		Prevention and education about illegal behaviour, such as corruption and bribery, through mandatory training and information services, leads to distinctive ethical corporate behaviour. This leads the Group to maintain a fair and competitive market.	Actual Positive Impact
	Protection of whistle-blowers	Own operations	Employees		Demonstrate a commitment to important issues in associations, while building trust and acceptance by protecting whistleblowers when reporting misconduct, as expected by law and beyond.	Actual Positive Impact
	Corruption and bribery	Own operations	General public, employees		Enabling unfair competition and business conduct through lack of or inadequate codes and anti-corruption measures, leading to reputational damage and a reduction in business value in the value chain.	Actual Negative Impact
	Corporate culture	Own operations	Employees		Employees identify strongly with Vidrala Group, through a good corporate culture, which can increasingly lead to more ethical behaviour on the part of employees.	Actual Positive Impact
	Protection of whistle-blowers	Own operations	Policy-makers		Insufficient measures to ensure whistleblower protection	Potential Negative Impact
	Management of relationships with suppliers including payment practices	Own operations	Suppliers		Delays beyond contractual date in payment to suppliers	Potential Negative Impact

Topic	Sub topic	Source	Stakeholder	Time horizon	Description		Type
S1 Own workforce	Equal treatment and opportunities for all	Own operations	Employees		Flexibility measures for family reasons	Actual	Positive impact
	Equal treatment and opportunities for all	Own operations	Employees		Higher employability or improvement in the integration of women or minority groups	Actual	Positive impact
	Equal treatment and opportunities for all	Own operations	Employees		Vidrala Group's diverse and inclusive working environment impacts the employees' sense of belonging and mental health. Attracting and maintaining top talent due to diverse and inclusive working environment at Vidrala reduces costs of re-hiring	Actual	Positive Impact
	Equal treatment and opportunities for all	Own operations	Employees		Higher employability or improvement in the integration of persons with disabilities	Actual	Positive impact
	Equal treatment and opportunities for all	Own operations	Employees		By recruiting more women for top managerial positions, and including more women in networking activities, trainings, and mentoring programs in the own workforce, Vidrala Group can foster a cultural change worldwide toward gender parity, diversity and inclusion	Actual	Positive Impact
	Equal treatment and opportunities for all	Own operations	Employees		Through active recruiting, internal projects, etc. focused on underrepresented and marginalised groups, Vidrala Group can increase their visibility in the general population, and create a sense of belonging.	Actual	Positive Impact
	Working conditions	Own operations	Employees		Vidrala Group support good work-life balance and offering benefits such as family related leave or access to childcare, supports employee wellbeing.	Actual	Positive Impact
	Working conditions	Own operations	Employees		Vidrala Group promoting effective social dialogue enables employees to share their voice and may lead to better working conditions.	Actual	Positive Impact
	Working conditions	Own operations	Employees		Providing long-term and secure employment for employees through permanent contracts	Actual	Positive Impact
	Working conditions	Own operations	Employees		Positive contribution to the health and quality of life of employees through the provision of health services that go beyond the necessary occupational safety (e.g. promotion of sports activities, contributions to mental health)	Actual	Positive Impact
	Working conditions	Own operations	Employees		Enabling a healthy life through (above-average) good working conditions and active promotion of employees	Actual	Positive Impact
	Working conditions	Own operations	Employees		By respecting collective bargaining, employee representatives (incl works council) and the freedom of association, Vidrala Group positively impacts their own workforce working conditions.	Actual	Positive Impact
	Working conditions	Own operations	Employees				

Topic	Sub topic	Source	Stakeholder	Time horizon	Description		Type
S2 Workers in the supply chain	S2 - Equal treatment and opportunities for all	Upstream	Supply chain workers		Ensuring equal treatment of comparable employees in the upstream supply chain through strict criteria in the Supplier Code of Conduct (potential)	Actual	Positive Impact
	S2 - Equal treatment and opportunities for all	Upstream	Supply chain workers		Increasing inequality between men and women due to more men being in executive positions, and operators in hot end in the factory than woman, leading to a gender pay gap in the supply chain.	Actual	Negative Impact
	S2 - Equal treatment and opportunities for all	Upstream	Supply chain workers		By upholding Vidrala Group's Code of Conduct (CoC), inclusion and diversity for the suppliers, Vidrala Group can positively impact the physical and mental health of workers along the value chain.	Actual	Positive Impact
	S2 - Equal treatment and opportunities for all	Upstream	Supply chain workers		Contribution to good practices in diversity and inclusion in our supply chain	Actual	Positive Impact
	S2 - Other work-related rights	Upstream	Supply chain workers		By upholding Vidrala Group Code of Conduct for suppliers, and ensuring supplier due diligence Vidrala Group can positively impact and affirm the fundamental human rights (incl. Gender equality, no child labour, and equal pay for equal value, measures agai+	Actual	Positive Impact
	S2 - Working conditions	Upstream	Supply chain workers		Improve workplace safety in the upstream supply chain through regular safety inspections at suppliers' production sites	Actual	Positive Impact
	S2 - Working conditions	Upstream	Supply chain workers		Vidrala Group's suppliers are expected to have Health & Safety management systems in place to contribute to improving employees' health, safety and wellbeing at the workplace.	Actual	Positive Impact
	S2 - Working conditions	Upstream	Supply chain workers		Vidrala Group's responsible sourcing process that expects suppliers to promote effective social dialogue with workers in the value chain or their representatives, enables workers to share their opinions and concerns, leading to better working conditions	Actual	Positive Impact
	S2 - Working conditions	Upstream	Supply chain workers		Vidrala Group's responsible sourcing process expects suppliers to respect collective bargaining and the freedom of association rights for employees which leads to open and constructive dialogue and better working conditions.	Actual	Positive Impact
	S2 - Working conditions	Upstream	Supply chain workers		Promoting fair working conditions and adequate wages through legally regulated requirements in the Purchasing Conditions or in the Code of Conduct	Actual	Positive Impact
S4 Consumers and end users	Information-related impacts for consumers and/or end-users	Downstream	Consumers		Providing transparent product information enables consumers to make informed decisions about the choice and use of products and services so that they meet their specific needs	Actual	Positive Impact

1. Risks and opportunities

Topic	Sub topic	Source	Stakeholder	Description	Type
E1- Climate change	Climate change mitigation	Downstream	Environmental manager (group perspective) sustainability manager	Competitive advantage: Effective communication of climate measures leads to reputation enhancement that causes the Groups customer base to increase. This would lead to increased sales and revenue.	Opportunity
	Climate change mitigation	Downstream	Environmental manager (group perspective) sustainability manager	Competitive advantage & market opportunity: Demand for sustainable & innovative customer products (e.g., providing 100% recycled glass bottles, Net Zero glass bottle) is increasing.	Opportunity
	Energy	Upstream	Environmental manager (group perspective) sustainability manager	Due to the dependence on individual energy sources, there is uncertainty in the energy supply for Vidrala Group. This can lead to operational and financial risks (example: gas supply in spring 2022). The cost and security of energy supply will impact Vidrala	Risk
	Energy	Own operations	Environmental manager (group perspective) sustainability manager	High energy costs due to the increase in the price of fossil fuels (and in the future: higher taxation of fossil fuels).	Risk
	Climate change mitigation	Own operations	Environmental manager (group perspective) sustainability manager	Increased costs due to increasing regulatory requirements and measures to be implemented by Vidrala Group (e.g. Increase in scope of EU ETS, UK ETS, the price of CO2 certificates, or the price of imports due to the European CO2 Border Adjustment Mechanism+	Risk
	Climate change mitigation	Own operations	Environmental manager (group perspective) sustainability manager	Major increase in REGOS, PPA and on-site renewable energy generation spending is required to increase the use of renewable energy across Vidrala Group.	Risk
	Climate change adaptation	Upstream	Environmental manager (group perspective) sustainability manager	A dependence on finite materials and resources that are becoming less available due to accelerated climate change - e.g. water in some regions - can lead to unplanned or unbudgeted costs.	Risk
	Climate change adaptation	Own operations	Environmental manager (group perspective) sustainability manager	Due to the changing climatic conditions and more solar radiation, the power capacity of Vidrala Group's photovoltaic systems will be increased; in addition, the demand and profitability of PV electricity are increasing. This represents a financial opportu+	Opportunity
	Energy	Own operations	Environmental manager (group perspective) sustainability manager	By expanding its own photovoltaic systems and investing in other low-emission energy systems, Vidrala Group can save costs, generate additional income and expand its energy independence.	Opportunity
	Climate change mitigation	Own operations	Environmental manager (group perspective) sustainability manager	Energy efficiency measures at Vidrala Group's production sites and offices could entail considerable adaption costs, increasing operational costs significantly.	Risk

Topic	Sub topic	Source	Stakeholder	Description	Type
E2-Pollution	Pollution of air	Own operations	Environmental manager (group perspective) sustainability manager	Environmental regulations are becoming stricter, leading to costly measures to improve local air quality	Risk

Topic	Sub topic	Source	Stakeholder	Description	Type
E4 Biodiversity	Impacts on the extent and condition of ecosystems	Upstream	Sustainability manager	New or changing worldwide government regulations with regard to ecosystem conditions could require to adjust operations which could result in a significant increase in operating or production costs	Risk

Topic	Sub topic	Source	Stakeholder	Description	Type
E5 Circular economy	Resources inflows, including resource use	Own operations	Sustainability manager	Use of secondary raw material could allow Vidrala Group to attract more customers and meet demand of sustainable production, thus potentially increasing revenues.	Opportunity
	Resources inflows, including resource use	Own operations	Sustainability manager	Optimising production with resource-efficient technologies may lead to lower operating costs as government subsidies may become available to stimulate innovation and lower resource use e.g. through green and digital stimulus programs, research and develop+	Opportunity
	Waste	Own operations	Sustainability manager	Costs of prevention/mitigation efforts are anticipated to achieve zero waste targets by reuse and refill along all processes of production and in the supply chain.	Risk

Topic	Sub topic	Source	Stakeholder	Description	Type
G1 Governance	Management of relationships with suppliers including payment practices	Upstream	Internal auditor	Strengthening long-term business relationships through reliable supply chain management	Opportunity
	Corporate culture	Own operations	Internal auditor	Increasing the attractiveness of Vidrala Group through value-based corporate culture as an employer leads to talent retention, reducing recruitment costs for the business.	Opportunity
	Political engagement and lobbying activities	Own operations	Internal auditor	Demonstration of a commitment to important issues through associations, political engagement and lobbying to ensure that business and employee rights are upheld.	Opportunity

Topic	Sub topic	Source	Stakeholder	Description	Type
S1 own workforce	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Opportunity to improve efficiency, employee engagement and reputation through the promotion of a diverse, healthy and skilled workforce	Opportunity
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Increasing innovation and productivity through competent, motivating and diverse leadership and teams.	Opportunity
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Enhanced reputation and brand image (e.g., Diversity Mark Accreditation, Northern Ireland Responsible Business of the Year Award in 2022) enables Vidrala to reach new consumer segments and increase revenues	Opportunity
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Effectively trained employees can lead to an increase in efficiency thus decreasing operational costs due to employee accidents or absences from work because of health issues.	Opportunity
	Working conditions	Own operations	HR Director Sustainability manager	Collective bargaining supports the resolution of issues in a timely manner, improving employee retention, productivity (also in time spent in addressing grievances) and decreasing absenteeism.	Opportunity
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Adapting/re-building Vidrala sites into an inclusive environment needs initial investments (e.g., disability inclusion).	Risk
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	By investing in diversity, equity and inclusion measures such as within own operations such as in recruitment, or increasing visibility and support for persons with disabilities, can lead to more innovation through different perspectives, lead to increase it+	Opportunity
	Equal treatment and opportunities for all	Own operations	HR Director Sustainability manager	Attracting and maintaining top talent due to access to opportunities at Vidrala Group reduces costs of re-hiring	Opportunity
Working conditions	Own operations	HR Director Sustainability manager	Risk of absenteeism and conflicts with personnel arising from negotiations with labor representatives and their effect on operations, results and reputation.	Risk	
Working conditions	Own operations	HR Director Sustainability manager	Risk of high staff turnover and inability to attract the best talent due to comparatively worse working conditions or lack of availability of skilled workforce and its impact on the decline in quality, revenue and EBITDA.	Risk	

Topic	Sub topic	Source	Stakeholder	Description	Type
S2-Workers in the supply chain	S2 - Working conditions	Upstream	HR Director Sustainability manager	Healthy employees at Vidrala Group's suppliers due to an implemented H&S management system are more productive and innovative, contributing to Vidrala Group's performance.	Opportunity
	S2 - Equal treatment and opportunities for all	Upstream	HR Director Sustainability manager	Efficiently trained supply chain employees can lead to an increase in efficiency along the global value chain. Thus, decreasing operational costs due to employee accidents or absences from work because of health issues.	Opportunity

Annex: Law 11/2018 and CSRD

Information requested by Law 11/2018	Materiality	Reference to DR CSRD	Comment justification	Páginas del Informe
General Information				
A brief description of the business model including its business environment, organisation and structure	Material	(ESRS 2) SBM-1		31
Markets in which it operates	Material	(ESRS 2) SBM-1		31
Objectives and strategies of the organisation	Material	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T		31
Main factors and trends that may affect its future development	Material	(ESRS 2) SBM-2 SBM-3 IRO-1 IRO-2		31
Reporting framework used	Material	ESRS 1 ESRS 2		23
Principle of materiality	Material	(ESRS 2) SBM-2 SBM-3 IRO-1 IRO-2		31
Environmental Issues				
Management approach: description and results of policies related to environmental issues	Material	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T		31
Detailed general information				
Detailed information on current and foreseeable effects of activities on the environment and health	Material	(ESRS 2) SBM-3		36
		IRO-1		37
		E1-1		53
		E2-1		64
		E3-1		68
		E4-1		72
		E5-1		74
		E2-6 AR (31 b)		NA

Environmental assessment or certification procedures	Material	E4-2 AR (17 d)	72
		E1-2	53
		E2-2	64
		E3-2	68
		E4-2	72
		E5-2	74
Resources dedicated to the prevention of environmental risks	Material	(ESRS 2)	
		SBM-3	36
		E1-9	NA
		E2-5	
		E3-5	
		E4-6	
Application of the precautionary principle	Material	(ESRS 2)	
		SBM-3	36
		E1-9	
		E2-5	
		E3-5	
		E4-6	
Amount of provisions and guarantees for environmental risks	Material	(ESRS 2)	
		SBM-3	36
		E1-9	
		E2-5	
		E3-5	
		E4-6	
Pollution			
Measures to prevent, reduce or repair emissions that affect the environment	Material	E2-2	67
Including noise and light pollution	Not material	Not applicable	

Waste Generated	Material	E5-5 (37a) E5-5 39	
Prevention measures, recycling, reuse, others	Material	E5-2	<u>80</u>
Waste recovery and disposal methods		E5-5	
Actions to combat food waste	Not material	Not applicable	
Sustainable use of resources			
Water consumption and supply in accordance with local limitations	Material	E3-2 E3-4	<u>70</u>
Consumption of raw materials and measures to improve their efficiency	Material	E5-2 E5-4	<u>76</u> <u>79</u>
Direct and indirect energy consumption	Material	E1-5 (37) E1-5 (38)	<u>62</u> <u>62</u>
Measures taken to improve efficiency energetic	Material	E1-2 E1-5	<u>54</u>
Use of renewable energy	Material	E1-5 (37) E1-5 (39)	<u>62</u> <u>62</u>
Climate change			
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	E1-6	<u>63</u>
Measures taken to adapt to the consequences of climate change	Material	E1-1 (SBM-3) E1-3	<u>53</u> <u>56</u>
Voluntarily established reduction targets	Material	E1-1	<u>53</u>
medium and long term to reduce greenhouse gas emissions and the means implemented for this purpose		E1-4	<u>59</u>
Protection of Biodiversity			
Measures taken to preserve or restore biodiversity	Material	E4-1 E4-3 E4-5	<u>72</u> <u>72</u> <u>72</u>
Impacts caused by activities or operations in protected areas	Material	E4-1 (SBM-3) E4-1 (IRO-1) E4-3 E4-5	<u>72</u> <u>72</u> <u>72</u> <u>72</u>
Social and Personnel Issues			
Management approach: description and results of the policies related to these issues as well as the main risks related to these issues linked to the group's activities	Material	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T	<u>31</u>
Employment			

Total number and distribution of employees by country, sex, age and classification	Material	S1-6 (50 a, b) S1-9 (66 b)	The information to be reported according to CSRD does not fit with the EMP indicators of Law 11/2018, since they are broken down differently, and the same information cannot be verified. The conclusions of the analysis classify this indicator as "partially collected in ESRS" because within the requirements of CSRD, in this group of indicators, the indicator "Total number and distribution of employees by professional category" does not appear in the requirements of CSRD.	92
		**Total number and distribution of employees by professional category Indicator not included in ESRS		
Total number and distribution of types of employment contracts and annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional classification	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not fit with the EMP indicators of Law 11/2018, since they are broken down differently, and the same information cannot be verified. CSRD does not require disclosure of information regarding annual averages and their breakdowns. It only refers to averages in the description of the methodologies in S1-6 (50 d ii), where it is mentioned that there is the possibility of using them as a calculation and data collection methodology to obtain the information.	111
Number of dismissals by sex, age and professional classification	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the disclosure of the total number of dismissals carried out nor their breakdown by sex, age and professional category)	
Average remuneration and its evolution broken down by sex, age and professional classification or equal value	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the disclosure of the average remuneration of its workers, nor its evolution broken down by sex, age or professional category.	111
Wage gap, remuneration for equal positions or average for society	Material	S1-16		
Average remuneration of directors and managers, including variable remuneration, allowances, compensation, payment to long-term savings pension systems and any other payment broken down by sex	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the disclosure of the average remuneration of directors or managers.	##
Implementation of work disconnection policies	Material	S1-1		97
Number of employees with disabilities	Material	S1-12		104

Organisation of Work

Organisation of working time	Material	S1 (SBM-3) S1-1 S1-8 S1-11 S1-15		94
Number of hours of absenteeism	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the disclosure of the number of hours of absenteeism.	##
Measures aimed at facilitating conciliation and co-responsibility	Material	S1-4 S1-15		98
<i>Health and Safety</i>				
Health and safety conditions at work	Material	S1-1 S1-14		98
Workplace accidents, frequency, severity and occupational diseases	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the breakdown by gender of the information on the number of occupational accidents and the formulas for calculating the rates are different from those required by Law 11/2018. Nor is the disclosure of information on the number of illnesses caused as a result of work activity required.	##
<i>Social Relations</i>				
Organisation of social dialogue included	Material	S1-2		
Procedures for informing, consulting and negotiating with staff		S1-2 AR (24, 25) S1-3 S1-2 AR (28, 29)		97
Percentage of employees covered by collective bargaining agreement by country	Material	S1-8 S1-8 AR		101
Review of collective agreements, particularly in the field of health and safety at work	Material	S1-8 S1-14 (88 a)		##
Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	Material	S1-1 S1-2 S1-3		97
<i>Training</i>				
Policies implemented in the field of training	Material	S1-1 S1-1 AR (17 a, c, f, h) S1-13		106
Total number of training hours by professional category	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not fit with the FO indicators of Law 11/2018, since they are broken down differently, the breakdown by professional categories is not included and the methodology for calculating hours is not the same (average hours vs. total hours).	##
<i>Universal Accessibility</i>				

Universal accessibility for people with disabilities	Material	S1-1 AR (17 d) S2-2 (23) S4-2 (21) S4-5 AR (44) S4 (SBM-3 10 c)	104
Equality			
Measures taken to promote equal treatment and opportunities between women and men	Material	S1-2 S1-3 S1-4 S1-15 S1-16	102
Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment	Material	S1-1 (20, 24 a,b,c) S1-1 AR (14, 17 b) S1-17 (102, 103) S1-17 AR (104 b,c)	102
Integration and universal accessibility for people with disabilities	Material	S1-1 AR (17 d) S2-2 (23) S4-2 (21) S4-5 AR (44) S4 (SBM-3 10 c)	102
Policy against all types of discrimination and, where appropriate, diversity management	Material	S1-1 S1-2 S1-3 S1-4	102
Respect for Human Rights			
Management approach: description and results of the policies related to these issues as well as the main related risks	Material	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T	31
Application of due diligence procedures	Material	(ESRS 2) GOV-4 (ESRS 2) MDR-P S1-1 S1-17 S2-1 S3-1 S4-1	29

Application of due diligence procedures in the field of human rights and prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed	Material	(ESRS 2) MDR-A (ESRS 2) MDR-T S1-2 / S1-3 / S1-4 S2-2 / S2-3 / S2-4 S3-2 / S3-3 / S3-4 S4-2 / S4-3 / S4-4	29
Complaints about cases of human rights violations	Material	S1-17 S2-4 (36) S3-4 (36) S4-4 (35)	116
Promotion and enforcement of the provisions of the ILO core conventions relating to respect for freedom of association and the right to collective bargaining	Material	S1-8	101
Elimination of discrimination in employment and occupation	Material	S1-1 (24) S2-1 (17)	##
Elimination of forced or compulsory labour	Material	S1-1 (22) S2-1 (18) S3-1 (16) S4-1 (16)	44
Effective abolition of child labour	Material	S1-1 (22) S2-1 (18) S3-1 (16) S4-1 (16)	44
Fight against corruption and bribery			
Management approach: description and results of the policies related to these issues as well as the main risks related to these issues linked to the group's activities	Material	(ESRS 2) SBM-1 MDR-P MDR-A MDR-T	31
Information on the fight against corruption and bribery			
Measures taken to prevent corruption and bribery	Material	G1-1 G1-3 G1-4	44
Measures to combat money laundering	Material	G1-1 G1-3 G1-4	44

Contributions to foundations and non-profit organisations	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the listing of financial contributions to foundations and non-profit entities.	##
Information about the Company				
Management approach: description and results of the policies relating to these issues as well as the main risks related to these issues linked to the group's activities	Material	(ESRS 2)		
		SBM-1		31
		MDR-P		
		MDR-A		
		MDR-T		
Company commitments to sustainable development				
Impact of the company's activity on employment and local development	Not material	S3-1		
		S3-2		
		S3-3		NA
		S3-4		
		S3-5		
Impact of society's activity on local populations and the territory	Not material	S3-1		
		S3-2		
		S3-3		NA
		S3-4		
		S3-5		
Relations maintained with local community stakeholders and the modalities of dialogue with them	Not material	S3-1		
		S3-2		
		S3-3		NA
		S3-4		
		S3-5		
Partnership or sponsorship actions		Indicator not included in ESRS	The information to be reported according to CSRD does not require the listing of affiliations to non-profit associations and acts of sponsorship of social or environmental causes.	##
Outsourcing and Suppliers				
Inclusion of social, gender equality and environmental issues in purchasing policy	Material	SBM-1 (42)		
		MDR-P (65 b)		
		S2-1 18		31
		S2-4 AR (30)		
		S3-4 AR (27)		
		S4-4 AR (27)		

Consideration in relationships with suppliers and subcontractors of their social and environmental responsibility	Material	SBM-1 (42) MDR-P (65 b)		
		S2-1 18		##
		S2-4 AR (30)		
		S3-4 AR (27)		
		S4-4 AR (27)		
Monitoring and audit systems and their results	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require details on the number of audits or other monitoring systems carried out on suppliers, nor the results thereof.	—
<i>Consumers</i>				
Measures to ensure the health and safety of consumers	Material	S4-1 S4-2 S4-3 S4-4		##
Complaint systems, complaints received and their resolution	Material	S4-3 S4-4		##
<i>Tax Information</i>				
The benefits obtained country by country	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require details on the benefits obtained country by country.	
Taxes on profits paid	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require the detail on the taxes on profits paid country by country.	##
Public subsidies received	Material	Indicator not included in ESRS	The information to be reported according to CSRD does not require details on public subsidies received country by country.	
Regulation (EU) 2020/852 - Taxonomy				
<i>Qualitative information</i>				
Accounting policy	Material	Regulation (EU) 2020/852 Regulation (EU) 2021/2178		
Compliance assessment of Regulation (EU) 2020/852	Material	Regulation (EU) 2020/852 Regulation (EU) 2021/2178		85
Contextual information	Material	Regulation (EU) 2020/852 Regulation (EU) 2021/2178		
<i>Quantitative information</i>				
Eligibility and alignment of revenue volume	Material	Regulation (EU) 2020/852 Regulation (EU) 2021/2178 Regulation (EU) 2021/2139 Regulation (EU) 2023/2486		85

CapEx Eligibility and Alignment	Material	Regulation (EU) 2020/852	85
		Regulation (EU) 2021/2178	
		Regulation (EU) 2021/2139	
		Regulation (EU) 2023/2486	
OpEx Eligibility and Alignment	Material	Regulation (EU) 2020/852	85
		Regulation (EU) 2021/2178	
		Regulation (EU) 2021/2139	
		Regulation (EU) 2023/2486	

Annex 3: List of data points included in cross-cutting standards and thematic standards derived from other EU legislation

	Disclosure requirement and related data point	Pillar 3 Reference	Reference to the Regulation on benchmarks	Page	
ESRS 2: General information					
Basis for preparation	BP-1	General basis for the preparation of the sustainability statement		32	
	BP-2	Information regarding specific circumstances		33	
Governance	GOV-1	The role of the administrative, management and supervisory bodies	Commission Delegated Regulation (EU) 2020/1816 (5), Annex II	35	
	GOV-1		Delegated Regulation (EU) 2020/1816, Annex II	35	
	GOV-2	Information provided to the administrative, management and supervisory bodies		36	
	GOV-3	Integrating sustainability-related performance into incentive systems		37	
	GOV-4	Statement on due diligence		37	
	GOV-5	Risk management and internal controls for disclosure of sustainability information		38	
Strategy	SBM-1	Strategy, business model and value chain	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II	39
	SBM-2	Interests and opinions of stakeholders			41
	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model			43
Management of impacts, risks and opportunities	IRO-1	Description of the processes for determining and assessing material impacts, risks and opportunities			45
	IRO-2	Disclosure requirements set out in the ESRS covered by the company's sustainability statement			165
Minimum disclosure requirement	MDR-P	MDR-P Policies adopted to manage material sustainability issues		References have been included throughout the different sections	
	MDR-A	Actions and resources in relation to material sustainability issues		References have been included throughout the different sections	

	MDR-M	Parameters in relation to material sustainability issues		References have been included throughout the different sections
	MDR-T	Monitoring the effectiveness of policies and actions through goals		References have been included throughout the different sections
ESRS E1: Climate change				
Governance	ESRS 2 GOV-3	Integrating sustainability-related performance into incentive systems		37
Strategy	ESRS 2 SBM-3	Material incidents, risks and opportunities and their interaction with the strategy and business model		43
	E1-1	Climate change mitigation transition plan		Regulation (EU) 2021/1119, Article 2, paragraph 1 64
	E1-1	Companies excluded from the Paris Agreement harmonised benchmarks, paragraph 16(g)	Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking portfolio – Climate-related transition risk: credit quality of exposures by sector, issuance and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1, points (d) to (g), and Article 12, paragraph 2 64
	ESRS IRO 1	Description of processes to determine and assess material climate-related impacts, risks and opportunities		46-51
	E1-2	Policies related to climate change mitigation and adaptation		68
	E1-3	Actions and resources related to climate change policies		69
	E1-4	Goals related to climate change mitigation and adaptation	Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking portfolio – Climate-related transition risk: harmonisation parameters	Delegated Regulation (EU) 2020/1818, Article 6 70
	E1-5	Energy consumption from non-renewable fossil fuels, broken down by source (only sectors with high climate impact) section 38		71
	E1-5	Energy consumption and mix section 37		71
	E1-5	Energy intensity related to activities in sectors with high climate impact sections 40 to 43		71
	E1-6	Gross scope 1, 2 and 3 GHG emissions and total GHG emissions		73
	E1-7	GHG removals and GHG mitigation projects financed by carbon credits		78
	E1-8	Internal carbon pricing system		78

ESRS E2, E3, E4, E5			
	ESRS IRO 2 E2, E3, E4, E5	Description of the processes for determining and assessing material incidents, risks and opportunities	79-93
ESRS S1: Own staff			
Strategy	SBM-2	Interests and opinions of stakeholders	109
	SBM-3	Material incidents, risks and opportunities and their interaction with the strategy and business model	110
Management of impacts, risks and opportunities	S1-1	Policies related to own personnel	111
	S1-2	Processes for collaborating with own workers and worker representatives on impacts	113
	S1-3	Processes for resolving negative incidents and channels for consumers and end users to express their concerns	114
	S1-4	Adoption of measures related to material impacts on own personnel, approaches to mitigate material risks and take advantage of material opportunities related to own personnel and effectiveness of such actions	115
	S1-5	Goals related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities	116
	S1-6	Characteristics of the company's employees	117
	S1-8	Coverage of collective bargaining and social dialogue	118
	S1-9	Diversity parameters	119
	S1-10		120
	S1-11		121
	S1-12	People with disabilities	121
	S1-13	Training and capacity development parameters	123
	S1-14	Health and Safety	123
	S1-15	Work-life balance	124
	S1-16	Remuneration parameters (pay gap and total remuneration)	124
	S1-17	Serious human rights incidents, complaints and impacts	125
	ESRS S2: Value chain workers		

	S2		127
ESRS S4: Consumers and end users			
Strategy	SBM-2	Interests and opinions of stakeholders	40-45
	SBM-3	Material incidents, risks and opportunities and their interaction with the strategy and business model	40-45
	S4-1	Policies related to consumers and end users	130
	S4-2	Processes for engaging with consumers and end users on impacts	130
	S4-3	Processes for resolving negative incidents and channels for consumers and end users to express their concerns	130
	S4-4	Adoption of measures related to material impacts on consumers and end-users, approaches to mitigate material risks and take advantage of material opportunities related to consumers and end-users and the effectiveness of such actions	130
	S4-5	Goals related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities	130
ESRS G1: Business Conduct			
Governance	GOV-1	The role of the administrative, management and supervisory bodies	35
Management of impacts, risks and opportunities	IRO-1	Description of the processes for determining and assessing material incidents, risks and opportunities	56
	G1-1	Corporate culture and corporate culture and business conduct policies	56
	G1-2		57
	G1-3	Prevention and detection of corruption and bribery	59
Parameters and goals	G1-4	Confirmed cases of corruption or bribery	61
	G1-6		61

Annex 4: Disclosure requirements set out in the ESRS covered by the Sustainability Report

	Standard	Disclosure Requirement	Page
GENERAL INFORMATION			
Basis for preparation	ESRS 2	BP-1, BP2	32
Governance	ESRS 2	GOV-1, GOV-2, GOV-3, GOV-4, GOV-5	35
Strategy	ESRS 2	SBM-1, SBM-2, SBM-3	39
Management of Impact, Risks, and Opportunities	ESRS 2	IRO-1, IRO-2, MDR	45
ENVIRONMENTAL INFORMATION			
Climate Change			
Strategy	E1	SBM-3, E1-1	64
Impact, Risk, and Opportunity Management	E1	IRO-1, E1-2, E1-3	68
Parameters and Targets	E1	E1-4, E1-5, E1-6, E1-7, E1-8	70
Pollution			
Impact, Risk, and Opportunity Management	E-2	IRO -1 E2-1 E2-2	79
Parameters and Targets	E-2	E2-3 E2-4 E2-5	81
Water			
Impact, Risk, and Opportunity Management	E-3	IRO-1 E3-1 E3-2	83
Parameters and Targets	E-3	E3-3 E3-4	84
Biodiversity			
Impact, Risk, and Opportunity Management	E-4	MDR-A	86
Circular Economy			
Impact, Risk, and Opportunity Management	E-5	IRO-1 E5-1 E5-2	89
Parameters and Targets	E-5	E5-3 E5-4 E5-5	90
SOCIAL INFORMATION			
Own Workforce			
Strategy	S1	SBM-3	110
Impact, Risk, and Opportunity Management	S1	S1-1, S1-2, S1-3, S1-4	111
Parameters and Targets	S1	S1-5, S1-6, S1-8, S1-9, S1-10, S1-11, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17	116
Workers in the Value Chain			
Impact, Risk, and Opportunity Management	S2	MDR	
Parameters and Targets	S2	MDR	127
End Consumers and Users			
Impact, Risk, and Opportunity Management	S4	MDR	
Parameters and Targets	S4	MDR	130
GOVERNANCE INFORMATION			
Business Conduct			
Impact, Risk, and Opportunity Management	G1	IRO-1, G1-1, G1-2, G1-3	56
Parameters and Targets	G1	G1-4, G1-6	61

