

**BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES**

**STATEMENT OF NON-FINANCIAL INFORMATION**

**BOLUDA CORPORACIÓN MARÍTIMA, S.L.  
AND SUBSIDIARIES**

Statement of Non-Financial Information as of December 31, 2021

## **BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES**

### **STATEMENT OF NON-FINANCIAL INFORMATION**

This document contains the information required by the Statement of Non-Financial Information of Boluda Corporación Marítima, S.L. and Subsidiaries, which has been prepared by the Administrator of the Parent Company in compliance with Law 11/2018, of December 28, 2018, amending the Commercial Code, the revised text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, 2015, on Auditing of Accounts, in matters of non-financial information and diversity.

The NFR details the main aspects of the consolidated Group's business model and short, medium and long-term risks, as well as information relating to environmental, social, personnel, anti-corruption, anti-bribery and human rights issues for the year ended December 31, 2021, using as a reference the international reporting framework Global Reporting Initiative (GRI), which is a reporting framework recommended by the Non-Financial Reporting Act of 2018, and adapting its contents to the reality of the Group's business model and activity.

We also inform you that this Statement of Non-Financial Information forms part of the Corporate Governance Report (hereinafter referred to as the "CGR") of Boluda Corporación Marítima, and is presented in a separate document.

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### **Letter from the President**

After a complex year in 2020, as a result of the international health impact on the world economy caused by COVID-19, the 2021 financial year was the beginning of a return to normality in the maritime sector, as everyone had hoped. Thanks to the recognized effort of all the agents involved in the maritime sector –especially entrepreneurs, crews, commercial and administrative employees–, we have been able to defy all the challenges that have arisen to continue our course towards international expansion, consolidation and growth of the company with new acquisitions and new projects; a commercial development in which we have maintained our excellence in the service provided. For all these reasons, I would like to thank all of you and express my satisfaction with the results obtained.

A sign of this internationalization of our maritime activities in 2021 is the acquisition of the Dutch company Iskes Towage & Salvage, which allowed us to strengthen our position as a leading operator in port towage and sustainable maritime solutions, by expanding the fleet and new ports in Germany and the Netherlands. We also started a maritime salvage service in the Baltic Sea off the coast of Germany, based in the port of Rostock, and acquired the Scottish towage company Caledonian Towage to operate in the Cromarty Firth area.

In Spain, we strengthened our position in the south with the purchase of Compañía Gaditana de Contenedores, which has helped us to promote and complement the mobility of goods provided by Boluda Lines' daily commercial line between Cadiz and the Canary Islands, known as Daily Canarias. A maritime route that celebrated its first anniversary in 2021, and of which we are proud to be the first shipping company that connects the Iberian Peninsula every day with the ports of the Canary Islands archipelago to offer a high quality service for perishable products. This expansion also included the purchase of the company Amarradores del Puerto de Cádiz and the award of the concession for the creation of a container terminal in the port of Arrecife (Lanzarote).

In such an important year for the Company, we have also been able to provide quick and effective responses in complicated situations in order to maintain our commitment to the safety and job stability of the employees of Boluda Maritime Corporation and its subsidiaries. A business action that demonstrates the strength of this family company, a leader in offering top quality global maritime services, thanks to our having the best professionals in the sector.

In this regard, it should be noted that, despite two years of instability in the international market due to the consequences of the pandemic, the Group has managed to maintain its employment and workforce levels in similar terms to previous years, with a decrease in the ratio of personnel laid off.

Moreover, our social responsibility has continued to emphasize employee training because good management of the company's human capital is essential for the future competitiveness of Boluda Maritime Corporation. An objective that has led to an increase in the number of training hours in 2021 compared to the previous year. We are also proud that the severity and frequency rates of accidents have decreased considerably, in a year in which, once again, occupational illnesses have remained at zero.

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In the environmental area, the Company's most important effort has been to align our commercial and business objectives with the new international guidelines and plans of both the international maritime organization and the sustainability objectives of the European Union.

The evolution registered by Boluda Maritime Corporation and its subsidiaries in recent years, through an international consolidation of the activities undertaken, has allowed the adoption of global environmental measures. This trajectory allows us to be a benchmark in the transition towards sustainable energy and, to this end, we have aligned our long-term goals with the plans of the International Maritime Organization and with the Sustainable Development Goals of the United Nations with its 2030 agenda.

In order to obtain these results, we are immersed in several pilot projects for the use of biofuels, which will allow us, when positive results are obtained, both to free ourselves from dependence on fossil fuels, and to continue with the projects of electrical outlets in the ports, in order to increase the use of electrical energy when a fleet of tugboats is waiting to be needed for any service. In fact, our corporate commitment to sustainability and eco-efficiency is based on improving process efficiency and taking the lead in the energy transition to alternative fuels that will help reduce our carbon footprint.

In the data provided in this Non-Financial Information Statement for 2021, there is an overall decrease in waste production, especially in the perimeter of Spain, and a more significant reduction in the Boluda Shipping Division, as a result of an improvement in management.

With regard to the sustainability of resources, we have recorded a decrease in fuel consumption of around 3%, especially in the European area of activity. This decrease is mainly due to the incorporation of new units of tugboats and container ships, and the use of rail transport in the transfer of goods in Boluda Shipping, which led to a significant decrease in emissions compared to road transport. In terms of raw materials, the reduction in the number of ropes used is significant as synthetic ropes are more durable and have a longer useful life.

I would like to emphasize that, in order to strengthen our commitment to Human Rights, Boluda Maritime Corporation and its subsidiaries have formalized the creation of a "Compliance Committee" and have approved and distributed this code of ethics to all personnel in Spain.

Finally, I would like to highlight our great work in social responsibility with our support for solidarity and research projects, maintaining our sponsorship of important entities, such as the Women for Africa Foundation, the Valencian Foundation for Advanced Studies, the King Jaime I Awards Foundation, the Port of Las Palmas Foundation and the Mediterranean Lab Foundation, among others.

For all these reasons, and as president of Boluda Maritime Corporation and its subsidiaries, I am optimistic about the leadership of this family business, to which I predict a great future in its growth and geographical expansion, and I am proud to manage a company that promotes job creation and increased economic development in countries in Europe, Africa, Latin America and ports in the Indian Ocean.

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## **1. About the company**

### **1.1 Business Model**

Boluda Corporación Marítima, S.L., the holding company of a business group ("Boluda Corporación Marítima, S.L. and subsidiaries", hereinafter the Group) engaged in port services, has consolidated equity of EUR 198,001 thousand and revenue of EUR 686,388 thousand in 2021. Its activities include two main divisions:

Boluda Towage, the Group's main business area, focuses on port towage. In addition, it also performs coastal and offshore towing and maritime salvage tasks. It has an undisputed leadership in the national and international field, with a fleet of nearly 350 vessels distributed in the main ports of Europe, Africa, America and the Indian Ocean.

Boluda Shipping, through its subsidiary Boluda Lines, operates several commercial lines linking the Iberian Peninsula, the Canary Islands, the Balearic Islands, Italy, Northern Europe, the west coast of Africa and Cape Verde. On land, branches in the main cities and ports attend to the specific needs of each customer, offering a personalized, door-to-door service for all types of cargo, both dry and refrigerated. Also noteworthy in this division are the freight forwarding and consignment services, through Boluda Cargo Int. and Miller Y Cía, which offers the most complete range of logistics services such as: international maritime transport and containerized cabotage, chartering, air transport, land transport, storage and distribution, special cargoes, customs clearance, foreign trade advice, insurance and projects. Boluda Shipping, with its subsidiary Boluda Maritime Terminals, participates in port logistics and in the management of various maritime terminals along the Spanish coast, serving the main shipping lines and all types of vessels with diverse transports. Finally, through its subsidiary Miller Logistics, Boluda Shipping provides storage, location, handling and distribution of goods in its logistics warehouse in Las Palmas de Gran Canaria and land transport services through Boluda Truck.

The Group also provides mooring services in certain ports, through Boluda Port Services, and expert appraisal and insurance services, through VB Comisarios de Averías.

One of the Group's main goals is to achieve full collaboration with all the agents involved in port and logistics work, an action that will help the Group to be more competitive and to remain a benchmark for excellence in the services it provides.

### **1.2 Objectives**

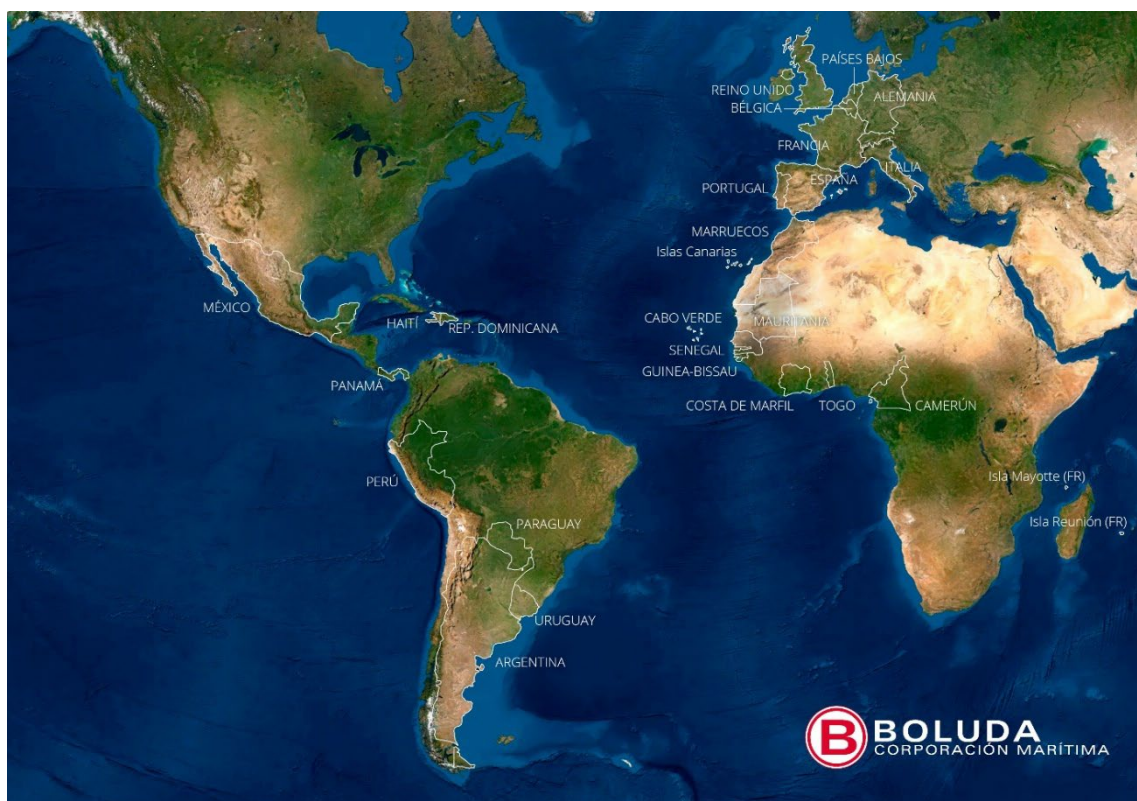
Boluda Maritime Corporation is one of the most important companies in the maritime sector in the world, with more than 180 years of history. In the 2021 financial year, the Corporation focused its objectives on the following main areas:

- Continuing with international expansion.
- Improving process efficiency to reduce its carbon footprint and contribute to sustainability.
- The firm commitment to the application of the most advanced technology, both in its fleet and in the work tools of its personnel at sea and on land, in order to contribute to sustainability.

Three business strategies on which the Group will continue to focus in 2022 on remaining a sustainable Group in its environmentally responsible maritime services.

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The Group considers it essential to maintain its internationalization strategy for all its transport, towing and freight logistics management services in order to maintain its leading position in the maritime sector. Therefore, during 2022, priority will be given to the need to maintain its business growth in order to meet the demands of increasingly globalized customers.

In addition, the geographical expansion will entail another business objective, i.e., job creation and collaboration in the economic growth possibilities in the countries where its maritime services are provided.

It is significant to note that the geographical dispersion and size of the Group's business provides it with a fundamental tool each year to better manage its economic costs, an advantage that allows it to be more competitive in its price offerings and to build customer loyalty.

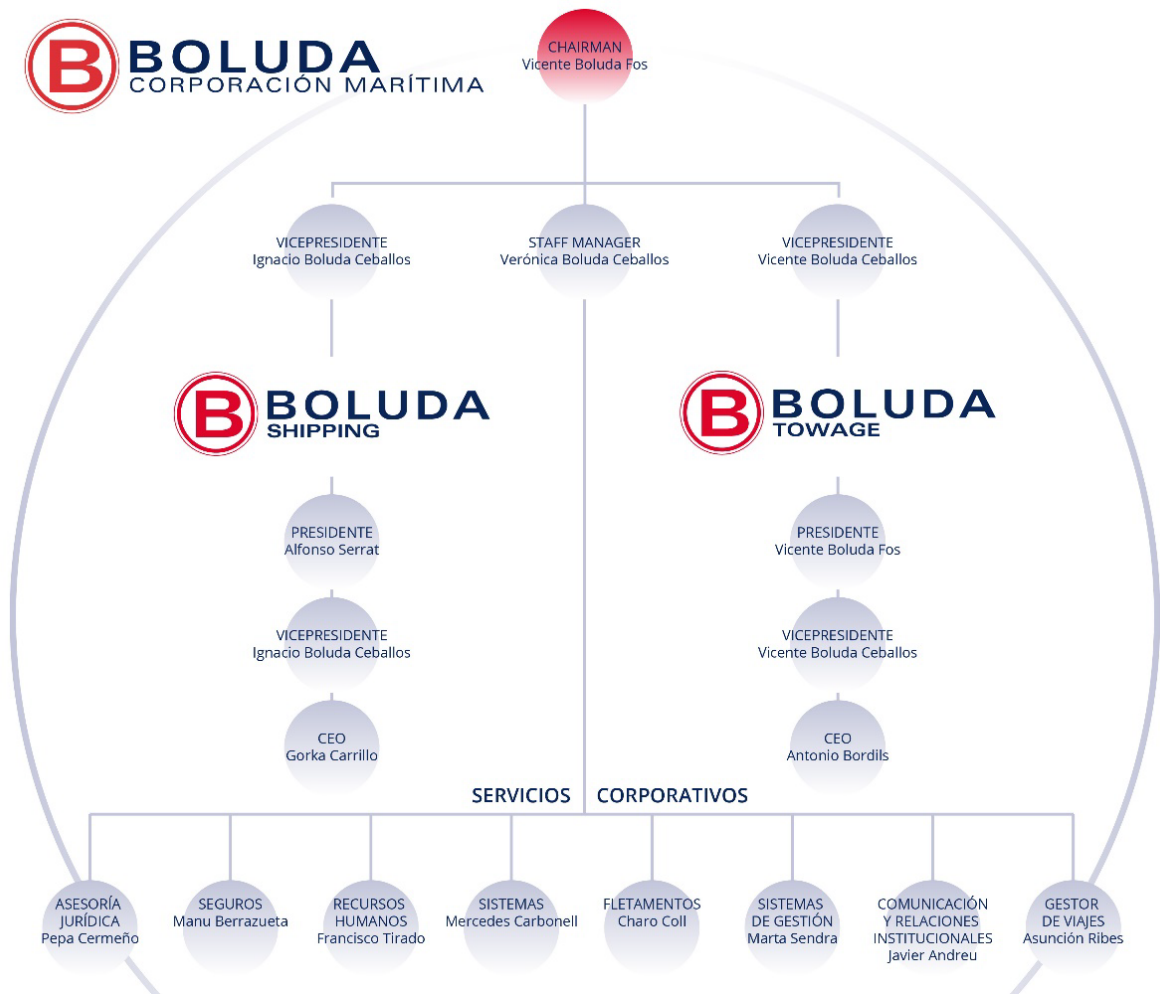
### 1.3 Structure and organization

The organizational structure of the Group is as follows:



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*Figure 5: CORPORATE SERVICES*

## **1.4 Market environment**

Boluda Maritime Corporation's activities depend on the performance of the economy and cargo traffic. However, the Group operates in a globalized environment, diversifying its business and geographic areas to mitigate market risk.

The energy crisis that has existed worldwide since 2021 affects the different Group companies unevenly depending on where they carry out their activities, with it being evident that the decrease in the availability of natural resources affects the entire Group, especially in those countries where there has been a significant increase in the prices of fuels derived from oil and electricity.

Boluda Maritime Corporation's medium and long-term objectives are aligned with the greenhouse gas reduction targets of the International Maritime Organization, as well as with the Sustainable Development Goals. To this end, low-sulfur fuels are already being used, the use of biofuels is being studied and progress is being made in the design of more efficient tugboats.

One of the Group's objectives is to improve the efficiency of its processes and it is immersed in the search for alternative fuels to reduce its dependence on fossil fuels.

In the shipping market, Boluda Maritime Corporation is consolidating its position as a worldwide operator, maintaining its quality and service standards with large international corporations.

## **2. Policies**

The Group expresses its commitment to achieve quality in the performance of transport services so that customers feel their contractual expectations are met, with a management system in accordance with ISO 9001 and 14.001 standards, which strengthens the interaction between processes, establishing specific goals and objectives to develop and promote continuous improvement.

For the Group, Social Responsibility is a commitment that the members of a company have, either as individuals or as members of a group, both for themselves and for society as a whole. In this sense, Social Responsibility in the Group has been carried out continuously for many years, having voluntarily assumed its responsibility to minimize the negative impact that its activities may have on society and the environment and maintaining a proactive attitude for the benefit of its stakeholders. The Group is also committed to compliance with the Universal Declaration of Human Rights.

It should be noted that the different Quality, Safety and Environmental Policies of the different Divisions and companies that make up the Group state the commitment to an environmental policy that promotes pollution prevention, permanent compliance with legal and regulatory standards, as well as other requirements to which the organization subscribes, which are applicable to all those environmental aspects over which the Group can exercise control and influence.

These Management Systems have the organizational elements, processes, procedures and resources, with specification of responsibilities and evaluation of the results obtained, so that the

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efficiency of the system is known, in order to obtain the objectives stated below, related to the management principles:

#### **2.1 Policy on Safety, Quality and Environment**

The Safety, Quality and Environmental Policy is maintained with the following objectives:

- Ensuring a safe and healthy working environment for the company's employees, through a commitment to prevent injuries and health deterioration.
- Encouraging continuous improvement in safety management practices through training.
- Ensuring safety, quality and environmental protection through the prohibition of alcohol and drug use.
- Getting feedback from customers by identifying their needs.
- Providing a transportation service that complies with current contractual specifications.
- Encouraging continuous service improvement, promoting improvement plans for service acceptance by customers.
- Avoiding damage to the marine environment as a result of ship operation.
- Promoting protection of the environment, biodiversity and ecosystems, as well as the sustainable use of resources and climate change mitigation and adaptation.
- Promoting knowledge and application of marine environment preservation regulations and practices.
- Preparing for an effective response to possible emergencies arising from a maritime accident.
- Improving the organization's environmental performance.

In order to comply with this Policy, the Integrated Management System is in place, which aims to make known at all times what must be done, who must do it, with what means it must be done and how it must be done, in a manner integrated into the competencies of each hierarchical level.

The Management System has a procedure for carrying out, at least once a year and whenever circumstances so require, a review of the entire Management System by its Directors.

Each country/area conducts its own review of the system, taking into account the requirements of the various stakeholders and their legal requirements.

Nevertheless, Boluda Maritime Corporation consolidates data and issues guidelines for the entire Corporation.

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In 2021, it is worth mentioning the Group's ongoing effort to maintain the Safety and Health of its employees worldwide in the face of Covid-19, the energy crisis due to the scarcity of fossil and alternative fuels, the Group's commitment to digitalization and the importance of cybersecurity.

#### **2.2 Policy on Information Security**

The Group, within the framework of the Information Security Policy, establishes the following commitments for the Group itself and its personnel:

- Not to disclose to any person outside the company, without written consent, any information concerning customers and/or suppliers and/or employees of the company to which they have had access in the performance of their duties in the company, except in the event that this is necessary to comply with the obligations of the position or of the company imposed by applicable regulations, or is required to do so by order of the competent authority in accordance with applicable law.
- To use the information referred to in the previous point only in the manner required for the performance of the employee's duties in the company and not to dispose of it in any other way or for any other purpose, even after the termination of the employment relationship between the employee and the company.
- Not to use, in any way, any other information that he/she could have obtained by taking advantage of their status as an employee of the company and that is not necessary for the performance of their duties in the company.
- To comply in the development of the company's functions with the current national and Community regulations on the protection of personal data and, in particular, with the complementary provisions, or any other regulation that may replace them in the future.
- Not to disclose to any person, whether inside or outside the company, the passwords provided by the company for the use and employment in its corresponding computer systems.
- Not to disclose to any person outside the company, the systems, procedures and mechanisms arranged in the company for the security of the facilities.
- To comply with the above commitments even after the termination, for any reason, of the employee's employment relationship with the company. The signatories of the Information Security Policy are liable to the Group and to third parties for any damages that may arise for one or the other as a result of the breach of the commitments set forth in the Policy and shall indemnify the Group for any compensation, penalties or claims that the Group may be obliged to pay as a result of such breach.

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- To avoid any type of action through the computer and communications equipment made available to users that could be considered as an attack on the personal dignity of users, or as harassment or intimidation at work. Therefore, you must not, among other actions, install or display screensavers, photos, videos, animations, and/or any other means of reproduction or display of offensive content or content that violates the dignity of persons, and/or sexual content.

For the distribution of the Information Security Policy, the Group has a web application of its own creation in which a digital file of the same is available and should be read.

### 3. Risk management

The Group has implemented the appropriate Management Systems for the development of the management of the different companies of the Group. Thus, in each of the companies in which it has been implemented, there is a single Management System that integrates the different points of view from which the company's management can be analyzed.

The Corporation has numerous certifications in Spain, France, Africa, Germany, Belgium, Mexico and Uruguay, following the high level structure (SQL), ISO 9001:2015, ISO 14001:2015, ISM, MLC, as can be seen in the following table:

SPAIN	Certifications
Companies:	35
Total certifications:	103
• Quality - ISO 9001:2015	14
• Warranty Mark - Port Authority	1
• Environment - ISO 14001:2015	10
• Good Environmental Practices-A. Port	2
• Occupational health and safety - ISO 45001	4
• State Ports benchmark	3
• MLC - Maritime Labour Convention. OIT	2
• ISM - Document of Compliance. IMO	3
• ISM - International Safety Management IMO	23
• ISPS - International Ship and Port Facility Security Code - IMO	21
• AEO - Authorized Economic Operator - EU	1
FRANCE	Certifications
Companies:	15
Total certifications:	23
• Quality - ISO 9001:2015	15
• ISM - Document of Compliance	4
• ISM - International Safety Management	4
GERMANY	Certifications
Companies:	1

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<b>Total certifications:</b>	<b>6</b>
• Quality - ISO 9001:2015	1
• Environment – ISO 14001:2015	1
• ISM - Document of Compliance	2
• ISM - International Safety Management	2
<b>BELGIUM</b>	<b>Certifications</b>
<b>Total certifications:</b>	<b>1</b>
• ISM - Document of Compliance	1
<b>MOROCCO</b>	<b>Certifications</b>
<b>Companies:</b>	<b>2</b>
<b>Total certifications:</b>	<b>3</b>
• ISM - Document of Compliance	1
• Quality - ISO 9001:2015	2
<b>MAURITANIA</b>	<b>Certifications</b>
<b>Companies:</b>	<b>1</b>
<b>Total certifications:</b>	<b>1</b>
• Quality - ISO 9001:2015	1
<b>SENEGAL</b>	<b>Certifications</b>
<b>Companies:</b>	<b>1</b>
<b>Total certifications:</b>	<b>2</b>
• ISM – Document of Compliance	1
• Quality – ISO 9001:2015	1
• ISM – Document of Compliance	1
<b>IVORY COAST</b>	<b>Certifications</b>
<b>Companies:</b>	<b>3</b>
<b>Total certifications:</b>	<b>4</b>
• ISM – Document of Compliance	1
• Quality – ISO 9001:2015	3
<b>CAMEROON</b>	<b>Certifications</b>
<b>Companies:</b>	<b>1</b>
<b>Total certifications:</b>	<b>1</b>
• Quality – ISO 9001:2015	1
<b>MEXICO</b>	<b>Certifications</b>
<b>Companies:</b>	<b>1</b>
<b>Total certifications:</b>	<b>3</b>
• Quality – ISO 9001:2015	1
• Environment – ISO 14001:2015	1
• ISM – Document of Compliance	1

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All the Management Systems of the different companies of the Group, except the APV Guarantee Mark, benefit from the high-level SQL structure of the International Organization for Standardization and a common methodology.

During 2021, the certification of the Tugboats Spain Division was unified, obtaining Multi-Site certification in March 2021, and Miller and CIA were certified in ISO 45.001 and 14.001 in their centers in Tenerife and Gran Canaria.

Work is also underway to achieve formal integration into a single Group Management System in each of the areas mentioned above.

In this way, once the Group has defined the scope of the System and the Policy to be implemented and/or the commitments assumed in the companies, it identifies the Stakeholders and analyzes the risks, which are evaluated according to their probability and associated impact, taking the necessary measures to cancel or mitigate the impacts, and setting the objectives and goals to be achieved.

Each of the different business areas evaluates the possibility of new risks by assessing the risks identified at least once a year, submitting their analyses to the Division Management, which reviews the most significant risks that may have an impact in the medium and long term.

Following this methodology, the main risks detected were as follows:

- Strategic / Business Risks
- Operational Risks / Service Delivery
- Financial / Administration Risks
- HR Risks
- Legal and Juridical Risks
- IT Risks
- Environmental and Safety Risks
- Economic Risks due to Health Emergency

The health emergency has continued to be maintained as a risk, given that during 2021 it has evolved in different ways depending on the different variants of the virus.

Each risk category is broken down into items corresponding to the risks detected, which are evaluated in terms of probability and impact.

In addition, the main non-financial risks detected that may affect the achievement of objectives are:

- Strategic Process:
  - Market changes
  - Loss of market share / loss of customers
  - New legal requirements
  - Legal non-compliance
  - New lines of business

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- New stakeholder requirements
- Competition
- Financing requirements
- Strategic Process - Resource Management  
(Related to Infrastructure, Organization, Communications):
  - Incorporation of assets into the Group
  - Personnel in sensitive positions with insufficient training
  - Equipment breakdowns
  - Damage to infrastructure
  - Security attacks / hijacking of vessels
  - Operational Process
  - Service delivery
  - Customer satisfaction
  - Customer acquisition and retention
  - Emission reduction requirements
  - Cybersecurity requirements
- Support Processes (BCI):
  - Management systems
  - Financial / Administration
  - Labor and Human Resources issues
  - IT / Cybersecurity

New risks have also been identified here:

- Emission reduction requirements
- Cybersecurity

Maintaining

- Safety risks and health of workers: Pandemic (Covid-19)
- HR Risks (Teleworking office staff, and creation of isolation bubbles for the protection of fleet workers)

## **4. Environmental issues**

The Group's commitment to the environment is defined in the Environmental Policies of the different Management Systems, which include performance objectives, highlighting the following commitments:

- Commitment to protection of the environment, biodiversity and ecosystems, as well as the sustainable use of resources and the mitigation and adaptation to climate change.
- Legal compliance with national and international legislation in each country. Commitment to the Global Pact, the European Commission's "Fit for 55" package and IMO's objectives.



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Additionally, the different areas carry out a risk and opportunity analysis to evaluate the risks and opportunities that may affect the management of the different areas and ports. This assessment is carried out at least once a year and whenever there are potentially hazardous situations that indicate the need for a reassessment of impacts.

As a result of this year's evaluation, the most significant risks are marked by the energy crisis and the objectives set by international organizations for the reduction of greenhouse gases.

The environmental impacts derived from the Group's activities include energy consumption and waste generation.

The environmental certificates of Standard 14.001 have been maintained according to the different geographical areas and the different activities of the companies that comprise it, incorporating in the perimeter of Spain two centers in the Miller y Cía. certification.

In relation to the precautionary principle, the entire fleet managed by the Group, where there is a greater possibility of environmental impact, has action plans for the prevention of environmental accidents, through a "Contingency Plan for Oil Spills (SOPEP)", which describes the guidelines and procedures to avoid incidents of this type and their impact, as well as insurance policies issued by our Protection club (Britannia P&I), which cover these possibilities, and which are certified and recognized by the flag country on Fuel Pollution, including the removal of the wreck in case of the vessel sinking.

In addition, international navigation vessels and vessels larger than 500 GT also have plans for protection against illegal acts, such as terrorism, sabotage, assaults and stowaways, among others, which could cause pollution.

In 2021, the Group consolidated its national and international expansion. In Spain, the Group consolidated its regular lines with Daily Canary Islands service, where it has opted for the operation of its own and chartered vessels to obtain better management, and has also acquired the company Compañía Gaditana de Contenedores (Concasa) in Cadiz.

The activity of Maritime Terminals, with a Spanish scope and which continues with the start-up of the Concasa terminal, has "Maritime Interior Plans", which also reflect the measures and actions to be taken to avoid incidents during different operations.

The significant impact is maintained in most of the environmental indicators, which will be analyzed in the different sections of the report. During 2021, the health emergency continued, together with the "Recommendations for Operation and Maintenance of Air Conditioning and Ventilation Systems in Buildings and Premises for the Prevention of the Spread of SARS-CoV-2". These measures have had a direct impact on good environmental practices, prioritizing personnel safety and efficiency in the use of energy.

#### **4.1 Contamination**

In the area of pollution, the Group has working procedures that promote preventive maintenance in order to optimize the Group's fleet and, consequently, fuel consumption and associated

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emissions, discussed in greater depth under the headings of climate change and sustainable resource use.

It is important to highlight the objective of installing OPS in all ports where possible. In the specific case of Germany, they are currently connected to shore power when in port to reduce MGO consumption and reduce air pollution from emissions and noise. In Spain, the project is also being developed for the connection of tugboats to land, provided that the Port Authorities allow it. Currently, all the tugboats in Valencia and Castellón are connected to land, and it is partially implemented in ports such as Almería, Alicante and Seville. This project can be extended to the whole group as a long-term objective.

In addition to air pollution, the Group does not consider the data on light pollution and noise to be relevant; however, the new buildings have been designed with low noise levels, which, together with the use of ground connections for electrical power supply, provides a significant improvement in the habitability and comfort of workers.

## **4.2 Circular economy, waste prevention and management**

In this stage of consolidation of the group, the Shipping Division, Boluda Shipping has opted for a hybrid formula, which combines the management of chartered vessels with new owned vessels with the aim of improving the management and efficiency of traffic, as in the case of the Nieves B, Veronica B, Lola B, Candelaria B and Anne-Marie, consolidating the traffic of Boluda Lines.

All the boats of the Group's fleet, including new incorporations, with a tonnage of more than 400 GT have a waste management plan, which includes the guidelines to be followed with respect to the different types of waste generated on board.

In all fleets, including those of recent incorporation, in compliance with current legislation, all waste is properly managed with the different authorized managers designated by the different Port Authorities of the different countries. In all instances, the delivery of waste is accompanied by the corresponding Marpol Certificate receipt for the waste delivered, as established by law.

Hazardous wastes derived from the fuel are delivered to approved handlers for recovery.

In Spain, reference should be made to the activity of Terminals, where the corresponding registrations as waste managers are in place and waste is managed in accordance with current legislation.

Within Latam, tugboats are currently bareboat chartered, so no data is available.

The Boluda Shipping Division maintains a Waste Management Plan for the fleet of its shipping company Boluda Lines, which has been recognized by the Port Authorities with a bonus on the fixed rate for the reception of waste from boats operating under ISO 14.001 certification

The data on waste generated during 2020 and 2021 by the companies in the group's different areas of activity are presented below:

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	2020		2021	
	Hazardous waste (m³)	Non-hazardous waste (m³)	Hazardous waste (m³)	Non-hazardous waste (m³)
<b>Spain<sup>1</sup></b>	4,227 <sup>2</sup>	2,571	2,236	1,337
<b>Boluda Towage France</b>	5,471	469	2,683	804
<b>Boluda Towage Europe</b>	528	183	486	281
<b>Boluda Towage Mexico</b>	77	110	53	85
<b>Boluda Towage Latam</b>	0	32	-	-
<b>Boluda Offshore<sup>3</sup></b>			-	-
<b>Total</b>	<b>10,303</b>	<b>3,365</b>	<b>5,458</b>	<b>2,507</b>

During 2021, data collection has been consolidated, so data is available from the following areas; Spain, France, Morocco, Mauritania, Mauritius, Senegal, Ivory Coast, Togo, Mauritius and Reunion Islands (Boluda Towage France), Germany, Belgium, Netherlands and United Kingdom (Boluda Towage Europe), Mexico (Boluda Towage Mexico) and Boluda Offshore (Netherlands).

The waste analysis shows a very significant decrease in the area of Spain, especially in Boluda Lines and terminals. This fluctuation in hazardous waste depends on the length of stay of the vessels chartered with the company and the storage capacity of the vessels for this type of waste, since not all ports are used for unloading. In addition, the vessels acquired this year were added to the fleet in mid-2021. In the case of the terminals, improvements have been made in waste management through the installation of clean points within the facilities.

As regards food waste, this is considered non-material, since all ships manage food and garbage properly, so that the amount of waste produced is minimal, and it is not relevant in relation to the rest and nature of the waste generated.

#### 4.3 Sustainable use of resources

All resources are used in a sustainable manner as they are a scarce commodity. All activities carried out by the Group take into account the fact that natural resources are finite and therefore an adequate use is made of them, carrying out environmental awareness campaigns, as well as operational control, mainly on water and fuel consumption.

Vessels of more than 400 GT have an energy efficiency plan and, in Spain, in ports where it is possible, they are connected to land to take the necessary electricity when they are moored at

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<sup>1</sup> Spain, including the activities of Boluda Towage Spain, Boluda Shipping, Boluda Maritime Corporation.

<sup>2</sup> The 2020 hazardous and non-hazardous waste data have been recalculated this year due to an improvement in the process of obtaining and compiling the information and in the information systems used locally by the Terminals, which has made it possible to obtain more accurate data.

<sup>3</sup> Boluda Offshore at the point of waste is considered non-material.

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the quay, with the consequent reduction of CO<sub>2</sub> emissions. The use of renewable energies has begun to be introduced, by means of solar panels, to recharge the emergency batteries, thus achieving a double benefit: savings in the consumption of non-renewable electrical energy and savings in battery waste due to their greater durability.

In the terminals activity, which is carried out in Spain, the Group is improving infrastructures to make better use of resources, optimizing facilities and acquiring more efficient machinery.

The following table shows the energy consumption (Gasoil, Fueloil and Electricity)<sup>4</sup>:

	2020			2021		
	Gasoil (GJ)	Fueloil (GJ)	Electricity (GJ)	Gasoil (GJ)	Fueloil (GJ)	Electricity (GJ)
<b>Spain<sup>1</sup></b>	940,444	2,157,005	19,616	1,129,457	2,745,945	26,518
<b>Boluda Towage France</b>	641,850	49	22,201	670,716	0	22,099
<b>Boluda Towage Europe</b>	1,382,448	0	39,272	1,054,325	0	5,181
<b>Boluda Towage Mexico</b>	60,504	0	1,968	92,423	0	1,857
<b>Boluda Towage Latam<sup>2</sup></b>	22,568	0	4,565	0	0	0
<b>Boluda Offshore</b>	-	-	-	-	87,389	0
<b>Total</b>	<b>3,047,814</b>	<b>2,157,054</b>	<b>87,621</b>	<b>2,946,921</b>	<b>2,833,334</b>	<b>55,655</b>

In terms of global consumption, there may be a decrease due to the renewal of the fleet, especially in Europe, from a total of 3,047,814 GJ in 2020 to 2,946,921 GJ in 2021. In fuel oil, following the acquisition of new offshore tugboats at the end of 2020, there has been an increase with the creation of a separate business division (Boluda Offshore) with the acquisition of the Dutch company Iskes Towage and Salvage.

The table below shows water consumption:

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<sup>4</sup> DEFRA data for 2020 and 2021 have been used to calculate consumption.

In addition, in line with the Corporation's operational organization, the data for France and the following countries included in the reporting perimeter: Ivory Coast, Morocco, Mauritania, Senegal, and Togo. Europe includes the United Kingdom, Germany, Belgium, and the Netherlands.

<sup>1</sup> bareboat chartered vessels.

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	Water consumption (m <sup>3</sup> ) <sup>2</sup>	
	2020	2021
<b>Spain<sup>1</sup></b>	14,895	15,055
<b>Boluda Towage France</b>	8,464	22,165
<b>Boluda Towage Europe</b>	3,968	4,279
<b>Boluda Towage Mexico</b>	4,069	4,067
<b>Boluda Towage Latam</b>	1,452	-
<b>Boluda Offshore</b>	-	470
<b>Total</b>	<b>32,847</b>	<b>46,036</b>

With regard to water consumption, it should be mentioned that most of the water consumed by the Group comes from the public water supply network. There is an increase in global water consumption with respect to 2020, the main reason being a discrepancy in the units of measurement in Africa, as well as the increase in the perimeter with the inclusion of Boluda Offshore, as mentioned previously.

The following table shows the consumption of raw materials:

	2020					2021				
	Oil (t)	Paints and solvents (t)	Ropes / stays (t)	Batteries (t)	Other (t)	Oil (t)	Paints and solvents (t)	Ropes / stays (t)	Batteries (t)	Other (t)
<b>Spain<sup>1</sup></b>	283	35	31	2	38	251	31	18	1	30
<b>Boluda Towage France</b>	200	33	23	3	4	210	35	16	5	5
<b>Boluda Towage Europe</b>	232	23	12	15	1	216	37	9	16	1
<b>Boluda Towage Mexico</b>	22	6	3.06	0.54	0.07	25	5	3	1	0
<b>Boluda Towage Latam</b>	6	1	2	0	0.05	-	-	-	-	-
<b>Total</b>	<b>744</b>	<b>97</b>	<b>71</b>	<b>21</b>	<b>43</b>	<b>702</b>	<b>108</b>	<b>46</b>	<b>24</b>	<b>36</b>

In summary, there has been a slight decrease in the consumption of some raw materials such as oil, as lubricants improve their properties day by day and allow for longer service hours. In relation to the ropes and stays, the most durable have been selected, thus increasing the number of maneuvers that can be carried out without loss of safety. On the other hand, in the rest of the parameters it can be said that the 2020 ranges are maintained in 2021.

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#### **4.4 Climate change**

The Corporation's main activities are port towage, maritime and land transportation, which entail a significant consumption of energy resources, with the corresponding greenhouse gas emissions.

For this reason, one of the group's fundamental objectives is to promote efficiency in all processes in order to face the climate transition with confidence.

In the Boluda Shipping division, specifically in land transport, for those transports where logistics permit, priority is being given to sustainable transport by rail, with Renfe Freight. During 2021, 205,558.80 t were transported by this means, producing an emissions saving compared to road traffic estimated at 9,523.90 t.

Boluda Towage promotes the use of ground connections (OPS) in all ports where they are feasible.

The Group, through its different Management Systems, has identified and evaluated the different risks, including the environmental risks of its activities.

<sup>5</sup>The following table shows the emissions by their different origins, with total emissions in 2021, 445,802 t of CO<sub>2</sub>.

From the results obtained, it is possible to see an increase in the tons of CO<sub>2</sub> derived from fuel consumption, due to an increase in activity in certain ports of Mexico, and the progressive increase in the GT's of the ships that are assisted in the different operations and ports; being ships with greater volume, they require more energy consumption.

	2020		2021	
	Fuel consumption (t CO <sub>2</sub> )	Electricity consumption (t CO <sub>2</sub> )	Fuel consumption (t CO <sub>2</sub> )	Electricity consumption (t CO <sub>2</sub> )
<b>Spain<sup>1</sup></b>	242,311	1,201	298,756	1,266
<b>Boluda Towage France</b>	48,814	3,055	50,279	666
<b>Boluda Towage Europe</b>	105,545	229	80,492	483
<b>Boluda Towage Mexico</b>	4,619	1	7,078	1
<b>Boluda Towage Latam</b>	1,723	20	-	-

<sup>5</sup> The calculation of t of CO<sub>2</sub> from electricity consumption for 2020 and 2021 has been made for Spain, France, Belgium, the Netherlands, Germany and the United Kingdom with data provided by the Carbon Footprint database for June 2020 and 2021; in the rest of the countries the IAE data for 2013 have been used as a reference.

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<b>Boluda Offshore</b>	-	-	6,781	-
<b>Total</b>	<b>403,013</b>	<b>4,506</b>	<b>443,386</b>	<b>2,416</b>

In this context, the Group, from the different geographical areas and departments, is implementing projects to improve energy efficiency and reduce emissions, aligning itself with the IMO proposals and the European Commission's "Fit for 55" package of measures, as well as the global pact, in order to reduce the carbon footprint and using all the necessary technological means to contribute to making the European Union the first climate-neutral region in the world by 2050.

To this end, the strategic objectives focused on improving energy efficiency and reducing the carbon footprint are maintained.

To summarize, the following is a list of some of the actions established by the Group for the medium and long term:

- Fleet renewal, new construction of harbor tugboats:
  - Improvement of the constructive designs and hydrodynamics of vessels, increasing their energy efficiency and decreasing noise pollution.
  - Installation of engines with better performance and less pollutants.
  - Installation of revolutions jumps in the main engines.
  - Installation of measuring equipment with data collection system.
- General operating fleet improvements:
  - Energy efficiency plans.
  - Use of silicone paints for the worksite, with lower resistance to wear and tear.
  - Shore connections for auxiliary engines in those ports that allow it.
  - Navigation with economic regimes, establishing an adequate engine load regime for both towing and navigation.
  - Placement of filters for emission reduction.
  - Selection of suitable navigation routes.
  - Tests with the use of biofuels.
  - Participation with port authorities in projects of interest, such as "Greening Ports Projects".
- Container ships:
  - Navigating at the ideal draughts to reduce consumption.
  - In continuous contact with the Management to carry out navigation at the most economical speed (consumption savings) and on-time arrival at the terminals.
  - Continuous analysis of consumption so that, after the appearance of increases, appropriate corrective actions are taken.
- Working groups to identify opportunities for improvement:

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- Monitoring of IMO legislation and the European Commission's "Fit for 55" package, as a starting point for developing action plans to address regulatory changes and emission reduction challenges in a planned manner, as a significant basis for identifying opportunities for improvement.
- Environmental diagnosis. Planned environmental audits are carried out in the different activities and areas, which allow us to evaluate the level of compliance with the different standards.

Regarding other environmentally harmful gases, such as SOx, the tug fleet consumes diesel instead of VLSFO, with lower sulfur levels, so SOx emissions are much lower than those of other vessels with similar characteristics. In anticipation of regulations requiring ships to use ultra-low sulfur fuels.

Regarding NOx, vessels over 400 Gt have the International Air Pollution Prevention (IAPP) Certificate, issued and verified by the different maritime administrations, where it is periodically verified that the engines of the Group's vessels comply with the demanding requirements of the International Maritime Organization regarding these gases. The Group's contribution to atmospheric emissions of this type of gas is so small that it is not considered material, nor is it currently possible for the Group to reduce such emissions, and therefore there are no objectives in this regard.

#### **4.5 Climate change initiatives**

The Group, aware of its environmental responsibility, has carried out the following initiatives:

- All vessels use tin-free paints for submerged areas to minimize the impact on aquatic species and are certified as such. It also uses silicone paints to reduce resistance and fuel consumption.
- All of the Group's vessels of more than 400 GT have an "Oil Spill Emergency Plan", with "Anti-spill kits" for intervention. Likewise, the terminals have a MIP "Maritime Interior Plan" which analyzes the environmental risks, the most vulnerable areas and the most appropriate way to address those risks that may arise.
- In addition, all ships of more than 400 GT that make international voyages, where there are marine areas of varying vulnerability, have a "Ballast Water Management Plan" to ensure that there is no accidental cross-contamination when transporting microorganisms from one area to another.
- URAG / L&R has been a member of the German "Partnerschaft Umwelt Unternehmen" (Partnership Environment Company) since November 2017. This is an environmental alliance of companies dedicated to environmental and biodiversity protection, corporate social responsibility, climate change and energy efficiency. The PEC members have the means to exchange information, knowledge and experience.
- Prioritization of sustainable land transportation using electric traction from renewable sources.
- Digitization of production processes for improved efficiency.



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The Group does not operate in protected areas and therefore this area is considered not material. In addition, the Group maintains a strict commitment to the marine environment and scrupulously complies with international legislation, painting the submerged part of the hulls of its ships with tin-free paints that are harmless to marine life and avoiding the discharge of any type of waste into the sea.

Regarding suppliers/subcontractors, the Management System provides for controls on the legal obligations and environmental responsibilities of those who may perform work on behalf of any of the Group's business areas.

## 5. Social and personnel-related issues

### 5.1 Employment

The Group has a total of 3,689 employees (3,782 in 2020), distributed by gender, age, country and professional classification as shown in the tables below <sup>6</sup>:

Germany							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	7	2	9
Administration	22	12	34	30-50	104	8	112
Crew and operating personnel	175	2	177	>50	88	4	92
<b>Total</b>	<b>199</b>	<b>14</b>	<b>213</b>	<b>Total</b>	<b>199</b>	<b>14</b>	<b>213</b>
<b>Total %</b>	<b>93.43%</b>	<b>6.57%</b>	<b>100%</b>	<b>Total %</b>	<b>93.43%</b>	<b>6.57%</b>	<b>100%</b>

Germany (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	3	1	4	<30	9	2	11
Administration	22	13	35	30-50	110	10	120
Crew and operating personnel	196	4	200	>50	102	6	108
<b>Total</b>	<b>221</b>	<b>18</b>	<b>239</b>	<b>Total</b>	<b>221</b>	<b>18</b>	<b>239</b>

<sup>6</sup> Malta, Mauritius and Uruguay have no employees.

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<b>Total %</b>	<b>92.47%</b>	<b>7.53%</b>	<b>100%</b>	<b>Total %</b>	<b>92.47%</b>	<b>7.53%</b>	<b>100%</b>
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Belgium							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	31	0	31
Administration	24	13	37	30-50	132	12	144
Crew and operating personnel	267	4	271	>50	130	5	135
<b>Total</b>	<b>293</b>	<b>17</b>	<b>310</b>	<b>Total</b>	<b>293</b>	<b>17</b>	<b>310</b>
<b>Total %</b>	<b>94.52%</b>	<b>5.48%</b>	<b>100%</b>	<b>Total %</b>	<b>94.52%</b>	<b>6.91%</b>	<b>101.43%</b>

Belgium (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	36	2	38
Administration	27	15	42	30-50	133	12	145
Crew and operating personnel	290	6	296	>50	150	7	157
<b>Total</b>	<b>319</b>	<b>21</b>	<b>340</b>	<b>Total</b>	<b>319</b>	<b>21</b>	<b>340</b>
<b>Total %</b>	<b>93.82%</b>	<b>6,18%</b>	<b>100%</b>	<b>Total %</b>	<b>93.82%</b>	<b>18.75%</b>	<b>112.57%</b>

Cape Verde							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	1	1	2
Administration	8	8	16	30-50	7	7	14
Crew and operating personnel	0	0	0	>50	0	0	0
<b>Total</b>	<b>8</b>	<b>8</b>	<b>16</b>	<b>Total</b>	<b>8</b>	<b>8</b>	<b>16</b>
<b>Total %</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>	<b>Total %</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>

Cape Verde (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	2	4	6
Administration	8	8	16	30-50	6	4	10
Crew and operating personnel	0	0	0	>50	0	0	0

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<b>Total</b>	<b>8</b>	<b>8</b>	<b>16</b>	<b>Total</b>	<b>8</b>	<b>8</b>	<b>16</b>
<b>Total %</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>	<b>Total %</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>

Ivory Coast							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	15	4	19
Administration	12	7	19	30-50	172	11	183
Crew and operating personnel	214	10	224	>50	41	2	43
<b>Total</b>	<b>228</b>	<b>17</b>	<b>245</b>	<b>Total</b>	<b>228</b>	<b>17</b>	<b>245</b>
<b>Total %</b>	<b>93.06%</b>	<b>6.94%</b>	<b>100%</b>	<b>Total %</b>	<b>93.06%</b>	<b>6.94%</b>	<b>100%</b>
Ivory Coast (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	15	6	21
Administration	12	7	19	30-50	61	8	69
Crew and operating personnel	84	9	93	>50	20	2	22
<b>Total</b>	<b>96</b>	<b>16</b>	<b>112</b>	<b>Total</b>	<b>96</b>	<b>16</b>	<b>112</b>
<b>Total %</b>	<b>85.71%</b>	<b>14.29%</b>	<b>100%</b>	<b>Total %</b>	<b>85.71%</b>	<b>14.29%</b>	<b>100%</b>

Spain							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	18	6	24	<30	83	26	109
Administration	225	166	391	30-50	647	120	767
Crew and operating personnel	810	17	827	>50	323	43	366
<b>Total</b>	<b>1053</b>	<b>189</b>	<b>1242</b>	<b>Total</b>	<b>1053</b>	<b>189</b>	<b>1242</b>
<b>Total %</b>	<b>84.78%</b>	<b>15.22%</b>	<b>100%</b>	<b>Total %</b>	<b>84.78%</b>	<b>15.22%</b>	<b>100%</b>

Spain (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	15	5	20	<30	94	22	116
Administration	243	169	412	30-50	620	116	736
Crew and operating personnel	748	1	749	>50	292	37	329

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<b>Total</b>	<b>1006</b>	<b>175</b>	<b>1181</b>	<b>Total</b>	<b>1006</b>	<b>175</b>	<b>1181</b>
<b>Total %</b>	<b>85.18%</b>	<b>14.82%</b>	<b>100%</b>	<b>Total %</b>	<b>85.18%</b>	<b>14.82%</b>	<b>100%</b>

France							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	9	2	11	<30	33	2	35
Administration	75	43	118	30-50	393	35	428
Crew and operating personnel	549	14	563	>50	207	22	229
<b>Total</b>	<b>633</b>	<b>59</b>	<b>692</b>	<b>Total</b>	<b>633</b>	<b>59</b>	<b>692</b>
<b>Total %</b>	<b>91.47%</b>	<b>8.53%</b>	<b>100%</b>	<b>Total %</b>	<b>91.47%</b>	<b>8.53%</b>	<b>100%</b>

France (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	9	1	10	<30	41	3	44
Administration	73	48	121	30-50	416	38	454
Crew and operating personnel	569	14	583	>50	194	22	216
<b>Total</b>	<b>651</b>	<b>63</b>	<b>714</b>	<b>Total</b>	<b>651</b>	<b>63</b>	<b>714</b>
<b>Total %</b>	<b>91.18%</b>	<b>8.82%</b>	<b>100%</b>	<b>Total %</b>	<b>91.18%</b>	<b>8.82%</b>	<b>100%</b>

The Netherlands							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	6	1	7	<30	29	0	29
Administration	45	14	59	30-50	140	15	155
Crew and operating personnel	240	3	243	>50	122	3	125
<b>Total</b>	<b>291</b>	<b>18</b>	<b>309</b>	<b>Total</b>	<b>291</b>	<b>18</b>	<b>309</b>
<b>Total %</b>	<b>94.17%</b>	<b>5.83%</b>	<b>100%</b>	<b>Total %</b>	<b>94.17%</b>	<b>5.83%</b>	<b>100%</b>

The Netherlands (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	6	0	6	<30	37	2	39
Administration	49	20	69	30-50	130	14	144

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Crew and operating personnel	256	1	257	>50	144	5	149
<b>Total</b>	<b>311</b>	<b>21</b>	<b>332</b>	<b>Total</b>	<b>311</b>	<b>21</b>	<b>332</b>
<b>Total %</b>	<b>93.67%</b>	<b>6.33%</b>	<b>100%</b>	<b>Total %</b>	<b>93.67%</b>	<b>6.33%</b>	<b>100%</b>

Morocco							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	5	0	5	<30	6	1	7
Administration	10	2	12	30-50	125	1	126
Crew and operating personnel	149	0	149	>50	33	0	33
<b>Total</b>	<b>164</b>	<b>2</b>	<b>166</b>	<b>Total</b>	<b>164</b>	<b>2</b>	<b>166</b>
<b>Total %</b>	<b>98.80%</b>	<b>1.20%</b>	<b>100%</b>	<b>Total %</b>	<b>98.80%</b>	<b>1.20%</b>	<b>100%</b>

Morocco (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	1	0	1
Administration	12	1	13	30-50	57	1	58
Crew and operating personnel	72	0	72	>50	26	0	26
<b>Total</b>	<b>84</b>	<b>1</b>	<b>85</b>	<b>Total</b>	<b>84</b>	<b>1</b>	<b>85</b>
<b>Total %</b>	<b>98.82%</b>	<b>1.18%</b>	<b>100%</b>	<b>Total %</b>	<b>98.82%</b>	<b>1.18%</b>	<b>100%</b>

Mauritania							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	3	0	3	<30	4	0	4
Administration	1	2	3	30-50	26	2	28
Crew and operating personnel	31	0	31	>50	5	0	5
<b>Total</b>	<b>35</b>	<b>2</b>	<b>37</b>	<b>Total</b>	<b>35</b>	<b>2</b>	<b>37</b>
<b>Total %</b>	<b>94.59%</b>	<b>5.41%</b>	<b>100%</b>	<b>Total %</b>	<b>94.59%</b>	<b>5.41%</b>	<b>100%</b>

Mauritania (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

Directors	0	0	0	<30	4	0	4
Administration	1	1	2	30-50	15	1	16
Crew and operating personnel	20	0	20	>50	2	0	2
<b>Total</b>	<b>21</b>	<b>1</b>	<b>22</b>	<b>Total</b>	<b>21</b>	<b>1</b>	<b>22</b>
<b>Total %</b>	<b>95.45%</b>	<b>4.55%</b>	<b>100%</b>	<b>Total %</b>	<b>95.45%</b>	<b>4.55%</b>	<b>100%</b>

Mexico							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	12	0	12	<30	25	2	27
Administration	17	18	35	30-50	86	12	98
Crew and operating personnel	123	0	123	>50	41	4	45
<b>Total</b>	<b>152</b>	<b>18</b>	<b>170</b>	<b>Total</b>	<b>152</b>	<b>18</b>	<b>170</b>
<b>Total %</b>	<b>89.41%</b>	<b>10.59%</b>	<b>100%</b>	<b>Total %</b>	<b>89.41%</b>	<b>10.59%</b>	<b>100%</b>
Mexico (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	59	4	63
Administration	42	26	68	30-50	175	21	196
Crew and operating personnel	278	2	280	>50	88	3	91
<b>Total</b>	<b>322</b>	<b>28</b>	<b>350</b>	<b>Total</b>	<b>322</b>	<b>28</b>	<b>350</b>
<b>Total %</b>	<b>92%</b>	<b>8%</b>	<b>100%</b>	<b>Total %</b>	<b>92%</b>	<b>8%</b>	<b>100%</b>

Portugal							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	3	0	3	<30	1	2	3
Administration	3	5	8	30-50	5	3	8
Crew and operating personnel	0	0	0	>50	0	0	0
<b>Total</b>	<b>6</b>	<b>5</b>	<b>11</b>	<b>Total</b>	<b>6</b>	<b>5</b>	<b>11</b>
<b>Total %</b>	<b>54.55%</b>	<b>45.45%</b>	<b>100%</b>	<b>Total %</b>	<b>54.55%</b>	<b>45.45%</b>	<b>100%</b>

Portugal (2020)							
Professional	Men	Women	Total	Age	Men	Women	Total

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

category							
Directors	0	0	0	<30	1	2	3
Administration	5	3	8	30-50	4	1	5
Crew and operating personnel	0	0	0	>50	0	0	0
<b>Total</b>	<b>5</b>	<b>3</b>	<b>8</b>	<b>Total</b>	<b>5</b>	<b>3</b>	<b>8</b>
<b>Total %</b>	<b>62.50%</b>	<b>37.50%</b>	<b>100%</b>	<b>Total %</b>	<b>62.50%</b>	<b>37.50%</b>	<b>100%</b>

United Kingdom							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	5	1	6
Administration	17	4	21	30-50	45	2	47
Crew and operating personnel	88	0	88	>50	56	1	57
<b>Total</b>	<b>106</b>	<b>4</b>	<b>110</b>	<b>Total</b>	<b>106</b>	<b>4</b>	<b>110</b>
<b>Total %</b>	<b>96.36%</b>	<b>3.64%</b>	<b>100%</b>	<b>Total %</b>	<b>96.36%</b>	<b>3.64%</b>	<b>100%</b>

United Kingdom (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	4	2	6
Administration	10	3	13	30-50	33	1	34
Crew and operating personnel	67	0	67	>50	41	0	41
<b>Total</b>	<b>78</b>	<b>3</b>	<b>81</b>	<b>Total</b>	<b>78</b>	<b>3</b>	<b>81</b>
<b>Total %</b>	<b>96.30%</b>	<b>3.70%</b>	<b>100%</b>	<b>Total %</b>	<b>96.30%</b>	<b>3.70%</b>	<b>100%</b>

Senegal							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	1	1	2
Administration	12	5	17	30-50	25	4	29
Crew and operating personnel	37	0	37	>50	24	0	24
<b>Total</b>	<b>50</b>	<b>5</b>	<b>55</b>	<b>Total</b>	<b>50</b>	<b>5</b>	<b>55</b>
<b>Total %</b>	<b>90.91%</b>	<b>9.09%</b>	<b>100%</b>	<b>Total %</b>	<b>90.91%</b>	<b>9.09%</b>	<b>100%</b>

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

Senegal (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	0	1	1
Administration	13	6	19	30-50	28	5	33
Crew and operating personnel	38	0	38	>50	23	0	23
<b>Total</b>	<b>51</b>	<b>6</b>	<b>57</b>	<b>Total</b>	<b>51</b>	<b>6</b>	<b>57</b>
<b>Total %</b>	<b>89.47%</b>	<b>10.53%</b>	<b>100%</b>	<b>Total %</b>	<b>89.47%</b>	<b>10.53%</b>	<b>100%</b>

Togo							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	1	1	<30	4	1	5
Administration	9	1	10	30-50	79	0	79
Crew and operating personnel	102	0	102	>50	28	1	29
<b>Total</b>	<b>111</b>	<b>2</b>	<b>113</b>	<b>Total</b>	<b>111</b>	<b>2</b>	<b>113</b>
<b>Total %</b>	<b>98.23%</b>	<b>1.77%</b>	<b>100%</b>	<b>Total %</b>	<b>98.23%</b>	<b>1.77%</b>	<b>100%</b>

Togo (2020)							
Professional category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	9	1	10
Administration	8	3	11	30-50	75	1	76
Crew and operating personnel	107	0	107	>50	31	1	32
<b>Total</b>	<b>115</b>	<b>3</b>	<b>118</b>	<b>Total</b>	<b>115</b>	<b>3</b>	<b>118</b>
<b>Total %</b>	<b>97.46%</b>	<b>2.54%</b>	<b>100%</b>	<b>Total %</b>	<b>97.46%</b>	<b>2.54%</b>	<b>100%</b>

The distribution of total personnel, segregated by type of contract, is shown below.

	Indefinite Contracts				Temporary Contracts			
	Full time	Part time	Total	%	Full time	Part time	Total	%
<b>2021</b>	3192	83	<b>3275</b>	<b>88.49%</b>	421	5	<b>426</b>	<b>11.51%</b>
<b>2020</b>	3264	79	<b>3343</b>	<b>87.97%</b>	448	9	<b>457</b>	<b>12.03%</b>



## BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

### STATEMENT OF NON-FINANCIAL INFORMATION

The following table shows the average number of personnel hired, disaggregated by gender, age and professional classification <sup>7</sup>.

Average part-time contracts									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	0	1	2	3	0	0	0	0	3
Administration	1	5	10	16	5	17	8	30	45
Crew and operating personnel	1	3	18	22	0	0	0	0	22
<b>Total</b>	<b>2</b>	<b>9</b>	<b>30</b>	<b>41</b>	<b>5</b>	<b>17</b>	<b>8</b>	<b>30</b>	<b>71</b>

Average part-time contracts (2020)									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	0	1	1	2	0	0	0	0	2
Administration	0	6	16	22	3	25	13	41	63
Crew and operating personnel	1	3	22	26	0	0	2	2	28
<b>Total</b>	<b>1</b>	<b>10</b>	<b>39</b>	<b>50</b>	<b>3</b>	<b>25</b>	<b>15</b>	<b>43</b>	<b>93</b>

Average full-time contracts									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	14	182	53	249	2	16	4	22	271
Administration	36	244	173	453	26	165	69	260	713
Crew and operating personnel	183	1467	837	2487	5	23	3	31	2518
<b>Total</b>	<b>233</b>	<b>1893</b>	<b>1063</b>	<b>3189</b>	<b>32</b>	<b>204</b>	<b>76</b>	<b>313</b>	<b>3502</b>

Average part-time contracts (2020)									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	5	53	34	92	0	19	4	24	115
Administration	35	261	169	465	33	159	67	259	724

<sup>7</sup> The average number of contracts has been calculated by adding the number of personnel hired on the last day of each month, dividing the resulting number by the 12 monthly payments.

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

Crew and operating personnel	255	1615	920	<b>2790</b>	12	25	1	<b>38</b>	<b>2828</b>
<b>Total</b>	<b>295</b>	<b>1929</b>	<b>1123</b>	<b>3347</b>	<b>45</b>	<b>203</b>	<b>72</b>	<b>320</b>	<b>3667</b>

Average Temporary contracts									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	10	22	5	<b>37</b>	1	1	0	<b>2</b>	<b>39</b>
Administration	3	12	1	<b>16</b>	8	23	3	<b>34</b>	<b>50</b>
Crew and operating personnel	64	230	55	<b>349</b>	3	3	1	<b>7</b>	<b>356</b>
<b>Total</b>	<b>77</b>	<b>264</b>	<b>61</b>	<b>402</b>	<b>12</b>	<b>27</b>	<b>4</b>	<b>43</b>	<b>445</b>

Average Temporary contracts (2020)									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	0	0	3	<b>3</b>	0	0	0	<b>0</b>	<b>3</b>
Administration	9	16	5	<b>30</b>	9	14	5	<b>28</b>	<b>58</b>
Crew and operating personnel	67	191	39	<b>297</b>	2	3	0	<b>5</b>	<b>302</b>
<b>Total</b>	<b>76</b>	<b>207</b>	<b>47</b>	<b>330</b>	<b>11</b>	<b>17</b>	<b>5</b>	<b>33</b>	<b>363</b>

Average Permanent contracts									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	11	171	53	<b>235</b>	1	16	4	<b>21</b>	<b>256</b>
Administration	27	228	177	<b>432</b>	22	159	74	<b>255</b>	<b>687</b>
Crew and operating personnel	120	1240	799	<b>2159</b>	2	20	2	<b>24</b>	<b>2183</b>
<b>Total</b>	<b>158</b>	<b>1639</b>	<b>1029</b>	<b>2826</b>	<b>25</b>	<b>195</b>	<b>80</b>	<b>300</b>	<b>3126</b>

Average Permanent contracts (2020)									
Professional category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	5	54	33	<b>92</b>	0	19	4	<b>23</b>	<b>115</b>
Administration	26	251	180	<b>457</b>	27	170	75	<b>272</b>	<b>729</b>

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

Crew and operating personnel	189	1428	902	2519	10	22	3	35	2554
<b>Total</b>	<b>220</b>	<b>1733</b>	<b>1115</b>	<b>3068</b>	<b>37</b>	<b>211</b>	<b>82</b>	<b>330</b>	<b>3398</b>

The following table shows the data relating to the number of employees terminated during the year, broken down by gender, age and professional classification.

Layoffs									
Professional category	Men				Women				Total
	<30	30-50	>50	Total	<30	30-50	>50	Total	
Directors	1	0	0	1	0	0	0	0	1
Administration	1	7	5	13	1	5	2	8	21
Crew and operating personnel	7	11	15	33	0	0	0	0	33
<b>Total</b>	<b>9</b>	<b>18</b>	<b>20</b>	<b>47</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>8</b>	<b>55</b>

Layoffs (2020)									
Professional category	Men				Women				Total
	<30	30-50	>50	Total	<30	30-50	>50	Total	
Directors	0	3	0	3	1	1	0	2	5
Administration	1	9	13	23	1	5	6	12	35
Crew and operating personnel	5	27	14	46	0	2	0	2	48
<b>Total</b>	<b>6</b>	<b>39</b>	<b>27</b>	<b>72</b>	<b>2</b>	<b>8</b>	<b>6</b>	<b>16</b>	<b>88</b>

Below are the average salaries broken down by gender, age and professional category.

Average Salaries (€)						
Professional category	Men			Women		
	<30	30-50	>50	<30	30-50	>50
<b>Directors</b>	275,975.00	100,766.80	113,120.99	118,240.95	71,353.60	116,273.17
<b>Administration</b>	19,630.05	35,451.27	49,839.78	15,463.46	30,695.54	47,614.15
<b>Crew and operating personnel</b>	33,899.07	40,642.83	48,256.24	21,412.44	41,591.99	53,160.99

# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

Average Salaries (€) <sup>89</sup> (2020)						
Professional category	Men			Women		
	<30	30-50	>50	<30	30-50	>50
<b>Directors</b>	0.00	152,481.36	158,887.38	185,598.19	63,633.34	123,470.35
<b>Administration</b>	17,749.53	37,341.02	55,092.24	14,102.11	27,905.41	36,198.31
<b>Crew and operating personnel</b>	30,815.41	40,935.50	47,936.26	21,251.40	50,407.64	37,209.52

The following is an analysis of total average compensation by professional category and gender, as well as an analysis of the salary gap<sup>10</sup>.

	Average Salaries (€)		Ratio and Gap	
	Men	Women	Ratio Women Men	Gap
Directors	108,716.35	98,502.12	90.60%	9.40%
Administration	39,350.83	33,311.68	84.65%	15.35%
Crew and operating personnel	42,599.67	39,057.41	91.68%	8.32%

2020	Average Salaries (€)		Ratio and Gap	
	Men	Women	Ratio Women Men	Gap
Directors	155,251.53	115,249.47	74.23%	25.77%
Administration	42,376.05	28,188.28	66.52%	33.48%
Crew and operating personnel	42,175.18	40,925.72	97.14%	2.96%

In euros, broken down by gender<sup>11</sup>.

<sup>8</sup> Average salaries have been structured on the basis of the actual annual salaries of the employees under study for the entire 2020 fiscal year. There are no projections or annualizations.

<sup>9</sup> The changes in currency to EUROS have been made with reference to the date 12/31/2020, taking as source <https://www1.oanda.com/lang/es/currency/converter/>.

<sup>10</sup> The salary gap is a statistical calculation of the percentage of women's income compared to that of men, resulting from dividing the average salary of women by the average salary of men.

<sup>11</sup> Senior management employees are included in the professional category Directors tables reported in section "5.

## BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

### STATEMENT OF NON-FINANCIAL INFORMATION

	Average Remuneration Sole Administrator (€)	
	2021	2020
Men	2,000,000.00	2,000,000.00
Women	N/A	N/A

	Average compensation Senior Management (€) <sup>12</sup>	
	2021	2020
Men	180,679.48	178,727.48
Women	117,545.92	120,417.71

## 5.2 Work organization

Our corporation groups its job positions according to the professional classification that we have been structuring in the entire social section, consisting of:

	Number of employees	Percentage of total
<b>2021</b>		
Directors	74	2.01%
Administration	780	21.14%
Crew and operating personnel	2835	76.85%
<b>Total</b>	<b>3689</b>	<b>100%</b>
<b>2020</b>		
Directors	45	1.19%
Administration	865	22.87%
Crew and operating personnel	2872	75.94%
<b>Total</b>	<b>3782</b>	<b>100%</b>

The personnel of the different companies that make up our group of companies have their working hours perfectly regulated.

As can be seen in the table above, more than 75% of our employees are directly related to the activities of shipboard personnel, mooring personnel, marine terminals, workshops and road transport. All of them have their work schedules, differentiating their times of service and rest, thus guaranteeing the service 24 hours a day, 365 days a year.

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Social and personnel issues" of this EINF.

<sup>12</sup> The concept of Senior Management has been modified for the purposes of the EINF from 2020 to 2021, taking into consideration, for the purposes of this report, only the average compensation of Senior Management personnel. The amounts specified in "Average Senior Management Remuneration" (2020) have been modified with the new concept.

## **BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES**

### **STATEMENT OF NON-FINANCIAL INFORMATION**

This means that all the Group's employees, at different levels, have a defined working day, with a small group of people in charge of bases, repairs and services related to navigation who are available to deal with any incident that may arise in order to guarantee the services and operability of the fleet.

To date, the Group has not received any complaints regarding "No work disconnection" situations.

The organization of work, within the different national regulations of the countries in which the Group operates, is the responsibility of the Group's Management. In this regard, the Group develops this management within the framework of compliance with the legislation of each country, the specific needs of each business and the labor agreements negotiated with representatives of the employees.

Due to the diverse characteristics of the Group, the regulatory framework for the organization of working time is in compliance with the general provisions of the national regulations of the countries in which operations are carried out, always respecting the maximum working hours and breaks between working days.

In this regard, the different international regulations, such as those listed below, form the basis on which the Group designs its work schedules and shipping periods:

- MLC. Labor Convention
- STCW. International Convention on Standards of Training, Certification and Watchkeeping for Seafarers
- ISM. International Safety Management Code
- ISPS Code. International Ship and Port Facility Security Code
- European Directives

As an example of national regulations for the fleet and drivers, in addition to the framework of the Statute of Workers, there is a specific regulation in the Royal Decree on Special Working Days (R.D. Law 1961/95), which establishes and delimits the parameters to be respected for the organization of working time.

For the development and application of the aforementioned regulations, mechanisms are established within the applicable Collective Bargaining Agreements and are reflected in the different work calendars that are drawn up on an annual basis.

In terms of family work-life balance and promoting the responsible exercise of maternity and paternity leave for both parents, the Group has complied with 100% of the requests made by employees. In this regard, the Group has always established the necessary measures to not delay the leave in any instance during the entire 2021 fiscal year (and during its entire term, it has accumulated zero days of delay in this regard).

In addition, and as an aid to processing, the Group's Human Resources departments, both central and national, make resources available to employees for the management of procedures with the Group itself, as well as with the different public bodies responsible for the payment of benefits.

## BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

### STATEMENT OF NON-FINANCIAL INFORMATION

To date, the Group has not received any complaints regarding work organization.

Regarding absenteeism, the number of hours of absenteeism for the year is as follows:

	Total absenteeism (h)	
	2021	2020
Number of hours of absenteeism	299,000	116,341 <sup>13</sup>

### 5.3 Health and safety

The Group guarantees the health and safety of all its employees during the provision of its services, developing, on the one hand, periodic reviews of the state of health of all employees and, on the other hand, occupational risk prevention plans aimed at eliminating all existing risks in the workplace.

As long-term support partners, the Group relies on the national public protection systems of the various countries in which we operate, private medical entities for the recovery of any injuries suffered by our employees, as well as for initial and periodic medical check-ups, and external services to help implement our prevention and safety policies in 100% of our workplaces.

With the participation of the workers' representatives at each center, the following preventive policy is implemented:

- All our work centers have a Risk Assessment for each job position.
- A Prevention Plan is drawn up, which includes all the actions necessary to guarantee safety.
- All employees are informed of the existing risks and trained in the safe performance of the work.
- Prior to the incorporation of an employee, a medical check-up is carried out to obtain a fitness certificate, and subsequently, on an annual basis, a medical check-up is made available to employees to assess their state of health.
- In the case of fleet personnel, the review is carried out by the relevant public system in each country (competent body in this area), since a medical certificate of fitness is mandatory for the provision of their services, with the specifications set out in the Maritime Labour Convention, an international regulation.

The Group is also subject to other national and international health and safety regulations and certifications, such as those listed below:

- ISM. International Safety Management Code

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<sup>13</sup> Given the special conditions of the year 2020, with the occurrence of the global pandemic caused by the COVID-19 virus, only the absenteeism and accident rate data for Spain are included.

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- STCW. International Convention on Standards of Training, Certification and Watchkeeping for Seafarers
- OSHAS. Occupational health and safety administration systems

The safety and health indicators for the plants that make up the Group's divisions are as follows:

	Accident rates			
	2021		2020	
	Men	Women	Men	Women
Occupational Accidents	110 <sup>14</sup>	2	49	4
Severity Rate	0.56	0.02	1.22	0.07
Frequency Rate	14.76	0.27	22.55	1.84
Occupational Diseases	0	0	0	0

The formulas used for the calculation of the severity rate and frequency rate are as follows:

<b><u>Severity rate:</u></b>
$\frac{\text{Number of days not worked due to occupational accidents with sick leave} \times 10^3}{\text{Total number of hours worked}}$

The days lost are counted as the difference between the calendar days (without deducting holidays or vacations in the calculation) between the date of discharge and the days of sick leave. The lost working days are a representation of the severity of the accident that occurred in the fiscal year or reference period.

<b><u>Frequency rate:</u></b>
$\frac{\text{Number of occupational accidents during working days} \times 10^6}{\text{Total number of hours worked}}$

In the calculation of hours worked, the actual working hours in which the workers in question were "exposed to the risk" of suffering an occupational accident are included. This calculation excludes hours not worked due to leaves of absence, vacations, sick leave, absenteeism, etc. The calculation of hours worked also includes overtime. Hours not worked due to accidents included in the calculation are deducted from the total hours worked.

## 5.4 Social relations

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<sup>14</sup> Accidents without medical leave are not included in the report.



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Within the framework of social relations, two different areas can be distinguished: on the one hand, relations with the most representative trade unions at local, regional or national level, and, on the other hand, relations with the workers' representatives in each company.

At an institutional level, the Group holds regular meetings with the most representative labor unions to address general issues, the regulatory framework, future plans, etc.

The Group, in line with the legislation of the different countries in which it operates, establishes employee representation based on the number of employees represented.

National regulations give specific development in each territory and regulate the rights of representation, guarantees and rights to information and consultation.

Collective bargaining agreements and labor agreements are negotiated and agreed upon with employee representatives:

- On a quarterly basis, information is provided on overtime worked at each of the work centers, as well as the percentage of absenteeism that has occurred during the period.
- Meetings are held periodically with workers' representatives to discuss issues related to the work center, such as:
  - Annual work calendar
  - Aspects related to Health and Safety
  - Employee representation matters of concern

Likewise, the workers' representatives are informed of any change that may entail a modification of working conditions in terms of working time, shift rotation, remuneration system, etc., establishing the procedures regulated in the legislation in force. Likewise, we inform about any disciplinary proceeding and/or sanction that may affect its representatives.

Being in an international sector such as the maritime sector, the European directives, which must be transposed into national regulations, establish measures for complaints procedures; thus, the Maritime Labour Convention establishes the necessary guarantees so that all seafaring workers have the necessary channels to lodge their complaints both on board and on land and cannot be left unassisted in the event of a problem.

Percentage of employees covered by collective bargaining agreements in the countries where the company operates.

	2021	2020
Germany	100%	100%
Belgium	100%	100%
Cape Verde	0.00%	0.00%
Cameroon	100%	100%
Ivory Coast	63.27%	29.46%
Spain	100%	100%
France	96.10%	96.40%
The Netherlands	85.53%	80.72%
Morocco	50.60%	100%

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<b>Mauritania</b>	0%	0%
<b>Mexico</b>	0%	0%
<b>Portugal</b>	100%	100%
<b>United Kingdom</b>	100%	100%
<b>Senegal</b>	100%	100%
<b>Togo</b>	100%	100%

In the collective bargaining agreements, there is either a development of application in health and safety matters, or a reference to the national regulations in force on occupational risk prevention, occupational health and safety.

### 5.5 Training

In terms of training, there are different plans, both at national and sectorial levels, through which all personnel are trained in those needs that are identified, either by the heads of the development areas or by the employees themselves.

These training plans cover all classifications of professions available in the corporation:

- Administration
- Fleet
- Moorings
- Terminals
- Workshops
- Drivers

The total hours of training by classification of the profession are as follows.

	<b>2021</b>	<b>2020</b>
Managers	4,261	1,773
Administration	4,541	439
Crew and operating personnel	26,323	29,616
<b>Total</b>	<b>35,125</b>	<b>31,828</b>

### 5.6 Universal accessibility for people with disabilities

The Group complies with the different national laws applicable to the inclusion of people with disabilities, proceeding, where appropriate, with the fulfillment of employment provisions and with the agreements with special centers for the promotion of employment of people with disabilities.

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In addition to strict compliance with the law, the Group makes purchases with special collaborating centers in this area.

The Group implements all the necessary measures to facilitate access, both physical –eliminating architectural barriers to offices and work centers– and labor –promoting inclusion in the selection processes– for people with disabilities.

	Employees with disabilities	
	2021	2020
Men	10	24
Women	1	2
<b>Total</b>	<b>11</b>	<b>26</b>

### 5.7 Equality

In relation to equal opportunities, measures and protocols against sexual and gender-based harassment, a distinction must be made between, on the one hand, the applicable regulatory framework and, on the other hand, the sensitivity applied by the Group as a whole in this area, which in no case allows discrimination on the basis of gender. It should be noted that all the collective bargaining agreements negotiated by the Group include the following aspects:

- Equal treatment and opportunity: *“The parties signatory to this Collective Bargaining Agreement declare their will to respect the principle of equal treatment at work for all purposes, not admitting discrimination on the basis of gender, marital status, age, race or ethnicity, religion or beliefs, disability, sexual orientation, (...).”*
- Sexual harassment: *“Sexual harassment: Any behavior, verbal or physical, of a sexual nature that has the purpose or has the effect of violating the dignity of a person, in particular when it creates an intimidating, degrading or offensive environment.”*

Notwithstanding the above, the Group is studying the establishment, if necessary, of specific plans in this regard.

## 6. Respect for Human Rights

The Group has a Code of Ethics in France aimed at respecting and safeguarding human rights in its environment. In Spain, during 2021, the objective set in previous years of creating and formalizing the Compliance Committee was achieved, together with the identification and evaluation of the different risks that may affect the Corporation. Finally, in mid-October 2021, the Code of Ethics was approved and distributed to all personnel.

Likewise, in order to prevent the exploitation of seafarers, the Group's fleet vessels that travel outside port limits are certified as complying with the MLC 2006 agreement, which is mandatory for vessels over 500 GT and making international voyages. In this sense, all the vessels managed by Boluda Lines are currently certified, as well as the tugs Bremen Fighter, VB Matador and VB Maestro, and the tugs of Boluda Offshore.

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Among the commitments of the aforementioned MLC 2006 agreement, the Group, through its subsidiaries, formalizes through documentary elements the following declarations:

- Not to hire minors under 18 years of age, including child labor.
- Have a grievance procedure available to all onboard personnel.
- Repatriation insurance in case of death.

MLC 2006 is an agreement between the International Maritime Organization (IMO) and the International Labour Organization (ILO), which establishes minimum working and living conditions for all shipboard workers by setting out in a single instrument the right of seafarers to decent working conditions in almost all aspects of their working and living environment, including, among others, minimum age, working arrangements, hours of rest, payment of wages, paid annual leave, repatriation on termination of contract, medical care on board, use of authorized private recruitment and placement services, accommodation, food and catering, safety and health protection and accident prevention, and seafarers' complaint handling procedures, consolidating more than 60 existing standards and conventions including the ILO:

- Forced Labour Agreement, 1930 (Nº 29)
- Freedom of Association and Protection of the Right to Organize Agreement, 1948 (Nº 87)
- Right to Organize and Collective Bargaining Agreement, 1949 (Nº 98)
- Equal Remuneration Agreement, 1951 (Nº 100)
- Abolition of Forced Labour Agreement, 1957 (Nº 105)
- Discrimination (Employment and Occupation) Agreement, 1958 (Nº 111)
- Minimum Age Agreement, 1973 (Nº 138)
- Worst Forms of Child Labor Agreement, 1999 (Nº 182)

The Group is also aware that seafarers are covered by the provisions of other ILO instruments and have other rights recognized as fundamental rights and freedoms that apply to all persons, to which the Group fully subscribes, such as the international standards relating to the safety of ships, the safety of persons and the quality of ship management contained in the International Agreement for the Safety of Life at Sea, 1974, as amended, and the Agreement on the International Regulations for Preventing Collisions, 1972, as amended, as well as the seafarers' training and competency requirements contained in the International Agreement on Standards of Training, Certification and Watchkeeping for Seafarers, 1978, as amended.

At present, the Group has not registered any complaints from crews.

In addition, the rest of the fleet has specific collective bargaining agreements that also cover all of the aforementioned points.

## **7. Bribery and Corruption**

In Spain, in particular in certain activities of Boluda Cargo and the Fuerteventura and La Luz Terminals, the requirements of the Authorized Economic Operator (AEO) have been included in the Management System, which requires a commitment from Business Partners (Suppliers/Customers) in relation to conduct related to corruption and bribery, thus beginning the path to document that the Corporation is against any corrupt or illegal practice to achieve business benefits.

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In 2020, work began on the development of the Corporate Compliance Management System, which will be integrated into the Management Systems currently in place in the Group's companies, and which will protect the Group from possible criminal practices such as corruption or bribery.

During 2020 and 2021 we have worked on the development of procedures for adherence to Criminal Compliance, having formalized them and started their implementation in October 2021, having established the Compliance Committee and having distributed the Code of Ethics internally.

During implementation, the Committee held training sessions for different groups of employees.

During 2021, the Group did not receive any reports of corruption, bribery or money laundering in Spain.

## **8. Commitments to society and sustainable development**

### **8.1 The impact of the corporation's activities on employment and local development, on the population and on the territory**

The development of the business activity of Boluda Corporación Marítima and its different strategic divisions, such as Boluda Towage, responsible for international port, coastal, offshore and maritime salvage towage services, and Boluda Shipping, responsible for international transport and logistics services, thanks to its national and international geographical expansion over the last 40 years, has had a significant positive impact year after year on the economies of the countries and communities where it is present. This collective benefit is also generated by the other two smaller divisions: Boluda Port Services, a ship's stores and crew provisioning company, and VB Comisarios de Averías, a maritime loss adjusting agency.

#### **Actions against COVID-19**

The Corporation carries out different activities: maritime, land and rail transport of goods, ship consignment, stevedoring and un-stowing at its maritime terminals, forwarding agency, project cargo transport, as well as towing services, maritime salvage, ship mooring, loss adjusting and supply and transport of material and crews with launches and barges to ships, which have turned it into a business holding, leader in maritime services, and an agent that contributes significantly to the economic and social progress of the areas where the company is located.

In 2021, despite two consecutive years of international economic crisis arising from the pandemic caused by COVID-19, Boluda continued to make a major effort to maintain jobs in the geographical areas in which it operates and once again opted for teleworking and increasing security measures to complement the government's mechanisms for health measures.

Given the mission of responding to and meeting the needs of maritime transport and port logistics demanded by society in an efficient, responsible and professional manner, we continued to guarantee the different activities carried out by the Maritime Corporation. Services such as freight forwarding, international logistics and ship towing operations maintained their work rhythm as they are inherent to the strategic sector and essential to collaborate in order to avoid shortages in the supply of goods to the public.

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To this end, during the first months of 2021, almost all employees working in the holding company's offices on the continents where maritime services are offered began to work from home and, with the gradual improvement of the situation, returned to their jobs while wearing their masks. At the same time, the crews of the tugboats and vessels followed the strictest health safety measures recommended by the respective Health Departments of the countries in which it operates to avoid new contagions.

#### **Growth and expansion in the midst of COVID 19**

It should be noted that, in a year of full crisis due to COVID-19, the Maritime Corporation, through its Boluda Shipping division, with the Boluda Lines shipping company, continued with its own business vision of maintaining the entire fleet operational in order to guarantee the supply of essential goods in all the ports in which it operates.

This strategy motivated a great economic effort in Spain and the consolidation of the new direct line between the Iberian Peninsula (through Cadiz) and the Canary Islands, on a daily basis, to offer a better quality service to the Canary Islands market, since the shipping company is a benchmark company in the Canary Islands, with a market share of more than 40%. A commercial line called Daily Canarias, which celebrated its first anniversary on December 1, 2021.

In this way, Boluda Lines, a company that has been present for 185 years in the maritime traffic of goods in Spain –its origin dates back to 1837 with Naviera Fos, created by the fifth generation, on the maternal side, of the current president, Vicente Boluda Fos– showed that it knew how to uphold its responsibility to the Canaries society in the supply of products and goods; in maintaining jobs and in the generation of wealth, in a second year marked by the COVID-19 health crisis.

The Daily Canarias line, which during 2021 changed the distribution and logistics system in the archipelago, meant an economic injection both in the Canary Islands and also for Cadiz and Seville, where both Andalusian ports and those of the archipelago have seen a reactivation of their commercial activities, with daily movements of stevedoring and offloading of perishable goods. In order to strengthen this commercial relationship with customers and society in Cadiz, the company opened new offices in Cadiz at the beginning of the year, located at Avenida del Puerto, 1 - 6º B, Edificio Trocadero. In September it acquired the company Amarradores del Puerto de Cádiz, incorporated into the Boluda Port Services division, and in December the purchase of Compañía Gaditana de Contenedores, added to the Boluda Shipping division, became effective.

This historic milestone of the first daily connection between the Canary Islands and the Iberian Peninsula has led, for consumers and customers, to higher quality for sensitive cargo and perishable products and, for customers, to significant improvements in distribution times and product stocks, as well as financial savings in warehousing costs.

In addition, this daily link not only reinforces Boluda Lines' leadership between the Canary Islands and the mainland, but also decreases land traffic congestion and reduces the impact of the carbon footprint on the environment.

In addition, the concession of the container terminal in the port of Arrecife (on the island of Lanzarote) to Boluda Maritime Terminals, a subsidiary of Boluda Shipping, approved by the Board of Directors of the Port Authority of Las Palmas on December 20, 2021, is expected to offer a higher quality of services and better prices to customers. It is expected to be operational in the summer of 2022.

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At a global level, Boluda's efforts to maintain its leadership in the provision of quality maritime services and in national and international geographic expansion despite the COVID 19 crisis, led the Boluda Towage division to increase the fleet and the port and maritime operational scope of the subsidiary Boluda Towage Europe, with the following timeline:

- On February 16, the Dutch company Iskes Towage & Salvage was acquired. Vicente Boluda Ceballos of Boluda Towage signed an agreement with Jim Iskes of the Dutch family business Iskes Towage & Salvage to acquire its harbor towage activities in Eemshaven (the Netherlands) and Lübeck (Germany), as well as its offshore activities and the management and staff of the head office in IJmuiden in the Netherlands.
- On March 5, maritime salvage service in the Baltic Sea begins with the tug Bremen Fighter. The German Federal Waterways Authorities awarded Boluda Deutschland GmbH a contract for maritime salvage in the Baltic Sea. The Bremen Fighter, the most powerful tug in the Boluda Towage fleet, with a 104-tonne fixed point pulling power, sports the official colors of the coast guard, committed to protecting maritime safety in the eastern Baltic Sea.
- In September, the towage activity expanded in the Baltic Sea, specifically in the German port of Rostock. The presence of Boluda Towage in the port of Rostock is a further step towards the strengthening and expansion of the company's activities in northwest Europe and the Baltic Sea area.
- On December 20, Boluda Towage's internationalization was expanded with the acquisition of the Scottish towing company Caledonian Towage, which has been operating in the Cromarty Firth area since 1969, through a purchase agreement with GEG (Holdings) Ltd. The transaction has strengthened the global leadership of Boluda Maritime Corporation's towing and sustainable marine services division. This purchase agreement included its management, office staff and crew, based in Invergordon, Scotland.

Apart from the actions that the shipping company had to take to deal with the aftermath of COVID-19 in 2021, the most relevant impacts of the Corporation's activities on employment and local development in the main locations where it is present are as follows.

#### **SPAIN**

In 2021, the company had a special presence and relationship with society as representatives of the following employers' associations. On July 21, the president of Boluda Maritime Corporation, Vicente Boluda Fos, was elected president of the Spanish Shipowners' Association (ANAVE) and his son, Vicente Boluda Ceballos, was elected president of the Spanish National Association of Tugboats (ANARE) on July 22.

#### **Canary Islands**

Since 1994, when Boluda Maritime Corporation bought the shipping company Miller y Cía. from the Gor Group and its subsequent entry into the Canary Islands market, the maritime holding company has only continued and strengthened year after year its commitment to the development of logistics in the archipelago, currently managing four maritime terminals, offering eight maritime routes with stopovers in the islands and providing a service that covers almost the entire logistics chain.



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In these 27 years, the divisions of Boluda Towage –through its subsidiary Boluda Towage Spain– Boluda Shipping, Boluda Port Services and VB Breakdown Surveyors have driven a strong commitment to the strategic development and future of the maritime sector in the Canary Islands, both in terms of safety in port traffic, and in offering a top quality and fully reliable maritime transport, logistics and loss adjusting service to customers.

The Canary Islands market has some distinctive features that are directly related to its insularity. Therefore, having a comprehensive logistics offer in the Canary Islands is essential to meet the needs of customers, especially those directly related to the tourism sector. In a context of economic recovery after the different stages of the crisis, Boluda is moving towards action scenarios that entail the creation of new social and economic opportunities within the archipelago, as is the case of obtaining the concession of the container terminal in the port of Arrecife, Lanzarote, with the aim of promoting the competitiveness of the business fabric in the islands and encouraging job creation.

For the Corporation, the connectivity of the territory is paramount. Hence all its portfolio of maritime services and, above all, the launch of the Daily Canarias, the first daily line linking the Canary Islands with the south of the Iberian Peninsula. The contribution and impact on the Canary Islands society and its social development, constitutes a key vector of change that reduces the limitations that its remoteness from the rest of the national territory may bring about; it is an ideal framework for the promotion of its internationalization and provides the necessary resources with the aim of leading to a new economic cycle, with an ambitious growth in its employment structure.

But the holding company goes further, since, in the coming years, considering the Canary Islands as a worldwide hub platform to provide services is a clear objective. In fact, Boluda currently has its administrative and financial nerve center in the Canary Islands, with a staff of more than 400 people. This multinational company offers in the Canary Islands all the company's services: maritime and land transport, stevedoring and de-stowage terminals, freight forwarding, ship consignment, project cargo transport, towing, maritime salvage, logistic warehouse, mooring, employee transport and ship provisioning and loss adjusting. Services that provide added value to the competitiveness of the island's economy and to its labor quality, covering sectors beyond those already established in the archipelago, such as tourism.

Connectivity with other territories, especially on the west coast of Africa, is one of the company's main strategic objectives, by offering services whose quality/cost balance reflects the power of the synergies implemented by the holding company in the Canary Islands.

In the social field, different events and sponsorships promoted by Boluda make clear our commitment and respect for the Canary Islands society, although in 2021, and due to the pandemic, the Symphonic Concert could not be held in the maritime terminal of La Palma (Boluda Maritime Terminals La Palma), but the Christmas concert organized by the Port Authority of Tenerife could, although it had to be held behind closed doors. Due to the situation experienced by the island of La Palma due to the eruption of the Cumbre Vieja volcano, half of the sponsorship, 17,552 euros, excluding IGIC, was donated by the Boluda Maritime Corporation to the campaign "Everyone with La Palma", in which funds were collected for the victims of this natural catastrophe. The rest, 17,552 euros plus 6.5% (1,140.88 euros) of IGIC, i.e. 18,692.88 euros, was used for the Christmas concert.

#### **Assistance to La Palma**



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Since the beginning of the volcanic eruption of Cumbre Vieja, Boluda Lines put at the service of the Government of the Canary Islands and the Cabildo of La Palma its corporate entity dedicated to CSR, Humanitarian Transport, for the free transport of means and goods of humanitarian aid from the peninsula to the island.

During 2021, 33 teams of 20', 40' and 45' containers loaded with basic necessities were transported free of charge on the Daily Canarias line. The goods donated by entities, NGOs and associations ranged from non-perishable foodstuffs, livestock feed, blankets, and medicines to furniture for the new homes of those affected by the volcano. The teams departed mainly from the port of Cadiz, which has a connection with La Palma, but containers were also transported from other parts of Spain, such as Seville, Valencia, Alicante, Las Palmas and Tenerife. The value of freight covered by the company represents a contribution of more than €44,500, specifically €44,619.

Among the humanitarian transport services performed, it is worth mentioning the participation in the transport by land and sea of two desalination plants that guarantee the supply of maintenance irrigation to the crops located in the southwest of the island when the only pipeline that allowed irrigation was rendered unusable by the pressure of the volcano's lava flow and the high temperatures.

In short, the Canary Islands are a fundamental part of the company's economic evolution and development, with a reciprocal impact of benefits.

### **CAPE VERDE**

The activity in Cape Verde, started in 2011, was resumed in 2017 following the holding company's global interest in connecting such forgotten economic points, but in full social growth, as is this archipelago off West Africa, through the opening of new trade routes.

With a population of about 550,000 and a GDP well below the world average, its *Doing Business* ranking in 2021 was set at 134<sup>th</sup> place (out of 196), which presents great business opportunities. Tourism is vital for the country's economy, accounting for exactly 25% of GDP, and it generates one out of every five jobs.

The company's contribution to a society with such unique characteristics is aimed not only at being a tool for the reduction of unemployment, but also a fundamental axis in the economic strategy through this type of services. Activities that improve key aspects of its social and economic development through diversification, innovation and the creation of activities with greater added value.

The growing demand for maritime routes connecting this part of the world, with European and Western interests, led the company to invest in this geographical enclave, with the installation of four key business points within the archipelago, distributed among the ports of Praia, Mindelo, Sal and Boa Vista. A presence that provides direct employment for more than twenty people in the areas of the port precinct and commercial zones. In addition, the company's reputation in the maritime sector fosters an increase in commercial and social activity with Cape Verde.

The service provided by the subsidiaries of Boluda Shipping has significantly benefited the main sector of the country, tourism, which needs a good service to the hotel chains in order to receive a weekly delivery of all kinds of consumer products with which to offer a quality service. This

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increase in the quality of supply translates into an increase in jobs and, consequently, an improvement in quality of life in this country.

In collaboration with the consignee Miller y Cía. in Cape Verde, a new commercial line was launched in September 2017, which Boluda Lines has been consolidating and strengthening in such a way that it has recently increased its frequency of stops to provide a weekly service. The line runs the route to Las Palmas, Sal, Bonavista, Mindelo, Praia, Bissau/Dakar, Las Palmas. This commercial line is able to link with the following markets:

- Europe: Spain (mainland and Canary Islands), Portugal, Italy and northern Europe
- America: USA, Argentina, Uruguay, and Canada
- Asia: China
- Africa: Mauritania, Senegal and Guinea Bissau

#### **MEXICO**

The impact of the Boluda Towage Mexico division in the Aztec state, which has been present in the Americas since 1997, is manifested in the hiring of local personnel, with a large number of direct jobs, 363 (170 for the purposes of companies consolidated by the full integration method), and indirect jobs. The company has optimized the supply chain by contracting local suppliers in order to generate wealth, improve delivery times and reduce the cost of services.

These measures contribute to building confidence and improving the quality of life, with better opportunities for families and children's education, which can substantially contribute to reducing crime.

#### **AFRICA: MAURITANIA / SENEGAL/ GUINEA BISSAU**

With regard to the Boluda Shipping division, the Group maintains a close relationship with two West African countries, Mauritania and Senegal, where it has been providing maritime transport services for decades, and for several years with the port of Bissau, in Guinea Bissau. In fact, Boluda Lines connects weekly the ports of Dakar (Senegal) and Bissau (Guinea Bissau), Nouadhibou and Nouakchott (Mauritania) with the Iberian Peninsula via the Canary Islands.

It should be noted that the impact on the economies of Mauritania and Senegal is more than evident, since one of the region's main assets is fishing. This is why Boluda Lines, a shipping company highly specialized in the transport of frozen and refrigerated products, provides regular service for the transport from the eastern Atlantic fishing grounds to the European markets; and container transport is the ideal way to provide an outlet for the high productivity of the area. In fact, in recent years, Boluda Lines vessels have transported an average of 30,000 tons/year of cephalopods, shellfish and frozen fish from the fishing grounds of Mauritania and Senegal to European markets.

The Boluda Towage division, through its subsidiary Boluda Towage France, provided towing services in Nouadhibou and Dakar, as well as in the ports of Tangier Med (Morocco), San Pedro and Abidjan (Ivory Coast) and Lomé (Togo). This activity generates the maintenance of more than 600 direct jobs on the African continent, reflecting a spirit of collaboration in which the Group's commitment to local development and the economic and social fabric is evident.

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It is significant to point out that, within the framework of Corporate Social Responsibility (CSR) actions, the company maintains a historical and continuous collaboration with Senegal where, through the corporate program created by the company, called Humanitarian Transport, and through the shipping company Boluda Lines, the company cooperates with different non-governmental organizations for the free container shipment of school, health, humanitarian, food and manufacturing materials. In 2021, no NGO requested the collaboration of this service.

#### **REST OF EUROPE: GERMANY, THE NETHERLANDS, GREAT BRITAIN, BELGIUM AND PORTUGAL**

In its commitment to continue its internationalization, the Boluda Towage division once again recorded new growth to increase maritime safety in northern European ports. Thus, on February 16, 2021, Boluda acquired the Dutch company Iskes Towage & Salvage. This acquisition brought to the division's fleet eight tugs that served three ports in the Netherlands, Germany and Portugal (in this port it operated until October 16, as the only tug based in the port of Lisbon, the Sirios, was transferred to Spain for flagging as VB Sirios). In order to provide information on this transition, an intensive internal and external communication campaign was carried out with employees and the media, using the appropriate channels for each group.

This acquisition allowed the Group to expand its services in ports in the Netherlands and Germany, where the subsidiary Boluda Towage Europe has been operating since the acquisition in 2017 and 2019 of the German company URAG and the Dutch company Kotug Smit Towage, respectively.

On March 5, Boluda Towage Europe started the maritime rescue service in the Baltic Sea with the tug Bremen Fighter, the most powerful of the international towing service fleet, after winning the public tender of the Government of the Federal Republic of Germany. In September, Boluda Towage Europe expanded its towing activity in the Baltic Sea in the German port of Rostock.

In 2021, the company's owners also rose through the ranks of European employers' associations. In fact, on September 2, Vicente Boluda Ceballos, executive vice president of Boluda Towage, assumed the presidency of the European Tug owners Association, an organization that brings together owners and operators of tugboats that provide services in European ports and along European coasts. Until that date, he held the position of vice-president of this employer's association for the previous two years.

To complete the internationalization in 2021, on December 20, Boluda Towage acquired the Scottish towing company Caledonian Towage, operating in the Cromarty Firth area since 1969, which has become part of the Boluda Towage Europe subsidiary. To account for this transition, intense internal and external communication work was carried out with employees and the media, using the appropriate channels for each group.

With this expansion, Boluda Towage Europe had 944 employees in The Netherlands, Germany, the United Kingdom, Belgium and Portugal.

#### **8.2 Relations with local community stakeholders and the methods of dialogue with them**

The Business Group interacts closely, through various communication channels, with its stakeholders, in order to share with all of them the issues related to the daily process of the

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company, whether they are customers, employees, port authorities, trade unions, media or society in general.

In addition to traditional media, the holding company has strengthened its digital communication, with a presence in the most popular social networks such as Facebook, Twitter, LinkedIn and YouTube, which allow it to maintain a two-way relationship with its stakeholders.

In addition, in 2021 the Corporation published 29 press releases on the boluda.com.es website as part of its external communications activities.

Over the years, a solid relationship has been established with both the national and international maritime press, as well as with local media. Through press releases and newspaper articles we have provided relevant information about our company, such as incorporation to the fleet of new tugboats, baptisms, maneuvers and special towing operations, etc. On some occasions, Boluda Maritime Corporation's president or CEOs have been interviewed at the bases of the ports where they operate with tugboats, as was the case of Valencia, for a TVE news program, conducted by Carlos Franganillo.

- The following are examples of Boluda Towage Europe's relationship with society:

Media. Examples of press releases published:

- **"The board of directors of Boluda Towage SL has appointed Mark van Dongen commercial director of Boluda's towing division. Van Dongen assumed his new duties on June 1, 2021".**
- **Boluda Towage celebrates the christening of four ecological tugboats (IMO Tier-III).** On September 16, 2021, the christening of four newly built ecological tugboats, the VB BOLERO, VB RUMBA, VB FLANDES and VB SAMBA, was held in the port of Zeebrugge. These newly built tugs meet IMO Tier-III emissions requirements and have the highest certifications in firefighting. Thus, their emissions, such as nitrogen oxides, will be reduced by 80%.

#### Social media

Boluda Towage Europe has a corporate page on social media sites such as LinkedIn, Facebook, YouTube, Instagram and Twitter to expand brand recognition and build a strong online fan base.

#### Events with customers

To create a strong network and relationship with all the players in a sector, it is essential to take root at a local level. This ensures a connection and involvement with the client and the whole area. Boluda Towage Europe usually organizes events for clients in all the ports we serve, but due to the COVID pandemic many have been postponed until 2022.

The following customer events were held in 2021:

- June: meeting with local customers: Herring Take Away Rotterdam
- August: customer reception in Germany (VIP tickets during Tall Ship event)
- September: customer golf tournament in Rotterdam
- September: customer event in Antwerp-Brujas: christening of 4 newly built ecological tugboats
- October: customer event in London

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#### Newspaper subscriptions

To keep abreast of relevant market information, Boluda Towage Europe subscribes to several maritime newspapers and magazines, such as:

- Eesea
- Financieel Dagblad
- Flows Antwerp
- IHS / Seaweb
- Maasmond News clippings (free)
- Nieuwsblad Transport
- THB Deutsche Schiffahrts-Zeitung
- The Loadstar (free)
- Tugezine (free)
- Tugs & Towing line (free)

In short, Boluda identifies and prioritizes the following stakeholders, identifying Group 1 with those of greatest importance to the company:

#### **Group 1:**

- Employees
- Customers
- Suppliers
- Port authorities
- Unions
- Managers
- Competition

#### **Group 2:**

- Media
- State Administration

#### **Group 3:**

- Sub-contractors
- Supply chain
- Third sector

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- ONGD's
- Supplies
- Third sector
- NGOD's

The issues, communication channels and improvement commitments identified for each stakeholder group are detailed below.

Stakeholder	Topic	Communication channel	Commitment to improvement
Employees	Training and development	HR	Employee Portal/Intranet
	Social benefits	Web	Climate surveys
	Health and Safety	Electronic mail	Schedule rationalization
Clients	Service	HR	Satisfaction surveys
	Professionalism	Web	
	Personalized attention	Telephone Physical presence Email	
Suppliers	Good contractual relationship	HR	Improve payment terms
AAPP	Good contractual relationship	HR	
	Collaboration on common issues	Web Telephone Mail	
Unions	Fair Labor Practices	Web	Improve communication
	Agreements	Telephone	
	Occupational health and safety	Mail	
Managers	Efficient decision-making system		Compliance
Competition		Web HR	
MMCC	News Dissemination	Press releases	Improve communication

### **8.3 Partnership and sponsorship actions**

#### **SPAIN**

The Group in Spain is a member, among others, of various associations related to the maritime sector such as the:

- Spanish Shipping Association (ANAVE)
- Valencian Shipping Association (ANV)
- Spanish National Association of Tugboats (ANARE)
- Spanish Maritime Cluster (CME)
- Association of Entrepreneurs of Maritime Activities (ASEAM)
- Spanish Maritime Institute (IME)
- Royal Academy of the Sea
- Propeller Club Valencia
- National Association of Stevedoring Companies and Port Employment Centers (ANESCO)
- Canary Islands Federation of Port Companies
- Spanish Association of Ship Consignees

In addition, it is also linked to the Valencian and national business sector as a member, among others, of the:

- Valencian Association of Entrepreneurs (AVE)
- School of Entrepreneurs (EDEM)
- Family Business Institute (IEF)
- Valencian Business Confederation (CEV)
- Chamber of Commerce, Industry and Navigation of Valencia
- Association for the Advancement of Management (APD)
- Consejo Empresarial Alianza por Iberoamérica (CEAPI) (Business Council Alliance for Latin America)
- Circle of Confidence of the New Economy (CCNE)
- Genova Financial Club
- SAP Users Association of Spain
- New Economy

As a leading multinational company in the provision of maritime services, Boluda, within the framework of its Corporate Social Responsibility (CSR) policy, is continuously involved with several foundations, with a firm commitment to minimize the impact that the company's activities may have on society and the environment.

These foundations include the:

- Valencian Foundation for Advanced Studies
- King Jaume I Awards Foundation
- Women for Africa Foundation
- Aportem - Port Solidarity Valencia
- Conexus
- Las Palmas Port Foundation

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- Foundation of the Valencian Community Prince Felipe Research Center
- Port of America Foundation
- Real Madrid Foundation
- Foundation for Social Studies and Analysis (FAES)

### **MEXICO**

Boluda, in Mexico, belongs to the:

- Mexican Association of Shipowners and Maritime Tugboats (ASOMAR), on behalf of Company Maritime of the Pacific (CMP), dedicated to the provision of port towing services through the use of Mexican vessels and also, a consulting body of the Federal Government in matters of maritime and port services.
- Spanish Chamber of Commerce in Mexico, on behalf of the company Corporate Maritime Services (SCM).

### **FRANCE**

Through Boluda Towage France, the Group belongs to and collaborates with the following institutions and associations:

- Seamen's Club of Brest
- Port Museum of Dunkirk
- Association Marine Escale Seamen's Club of La Rochelle
- Firemen's Association of Le Havre
- Tigrine Sofiane Taxi (France)
- Families of Ivoirian Towing and Salvage (IRES), Ivory Coast
- Association of Humanitarian Development, Morocco
- Synergy of the Industrial-Portuary Zone Le Havre (SYRERZIP - LH)
- Actiport
- Aquitaine Blue Energy
- National Union of Merchant Navy Workers
- Amateurs de France (ADF)
- Professional Association of Maritime Towing Companies (APERMA)
- Maritime and Industrial Union of Reunion (UMIR)
- Maritime and River Union (UMF)
- Union Patronale des Bouches du Rhône (UP 13)
- Normandy Maritime Association
- Havre Shipowners' Group
- French Shipping Union
- Maritime Union of Brest and Region
- Maritime Union of the Port of La Rochelle



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- Association of Large Enterprises of Togo (AGET)
- Alliance for the Promotion of the Port of Lomé
- French Chamber of Commerce and Industry of Morocco
- General Confederation of Moroccan Enterprises
- Port Community of Ivory Coast
- Port Community of San Pedro. Ivory Coast
- Union of Consignees and Shipowners. Ivory Coast
- Chamber of Commerce and Industry of France. Ivory Coast
- Families of La Pétrussienne. Ivory Coast
- Al Haouma Association. Morocco
- Humanitarian Organization La Marmite du Partage, Nouadhibou. Mauritania
- Families Towing Union of Dakar (URD). Senegal
- National Sea Rescue Society (SNSM) of Dunkirk

### **Northern EUROPE**

Through Boluda Towage Europe, the Group belongs to and collaborates with the following institutions and associations:

#### **The Netherlands:**

- Deltailings
- Rotterdam Port Promotion Council
- North-sea Port Promotion Council
- VRC - Rotterdam Cargadors Foundation
- Rotterdam Water Clerks foundation (shipping)
- Rhoon Golf course

#### **Germany:**

- Captains association
- Bremen Shipowners' Association
- Bremen Port Association
- VDR - Vernad Deutscher Reeder
- Nautsicher Association of Wilhelmshaven
- UBH Bremische Hafen Business Association
- Port of Hamburg Business Association

#### **Belgium:**

- The Maritime Circle Zeebrugge
- The Anchor Club
- APZI – Foundation port community in Zeebrugge
- Royal Belgian Shipowners' Association

#### **United Kingdom:**

- British Tugboat Association

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- Cruise Britain Group
- Mersey Maritime
- London River Boat Users

#### 8.4 Contributions to foundations and non-profit and social action associations

To create a network and a solid relationship with all the actors in a sector, it is essential to take root at a local level. This guarantees a link and involvement with the customer and the entire area. Through sponsorship, Boluda contributes to maritime, social and sporting activities in the areas of the ports where the company provides services.

In addition to other initiatives, the Group works closely with the following associations:

• **Aportem - Valencia Port Solidarity:** Altruistic entity focused on promoting Corporate Social Responsibility in the Valencian port community and its surroundings, of which the Group is a founding partner. Since its foundation, Aportem has carried out several solidarity campaigns aimed at schools and institutions near the port of Valencia. Thanks to the collaboration of professionals in the sector, it has obtained several thousand items of personal hygiene and household items, as well as clothing and household goods.

In 2021, the Group contributed €2,500 as an annual donation.

In addition, during the COVID-19 pandemic, this entity made an important effort to multiply its budget in 2021 to assist those most affected in the Valencia Maritime District.

One more year, Boluda Corporación Marítima participated in the Three Kings Campaign 2021, with a contribution of 244.18 € for the purchase of toys for 22 schoolchildren of the Nuestra Señora del Carmen school in the Maritime District of Valencia.

The toys in question are: "Memorizing", for 16 students in the first year of primary school and "What am I", for 6 students in the third year of primary school.

• **Women for Africa:** The Women for Africa Foundation, of a private nature, was created with the vocation of becoming an entity of reference at a national and international level, committed to sustainable economic and social development, human rights, peace, justice and the dignity of people, especially women and girls on the African continent.

This Foundation aims to continue the work of the "Women for a Better World" meetings, consolidating social models that dignify the lives of women and allow for sustainable development of the continent.

In 2021, the Group contributed €150,000 to support its activities.

• **Valencia Foundation for Advanced Studies:** The Valencia Foundation for Advanced Studies is a non-profit organization created in 1978 with the aim of promoting scientific research and development in Spain by bringing together scientific and business entities in studies and research. H.M. King Felipe VI holds the Honorary Presidency. The Valencia Foundation for Advanced Studies has been chaired since 2012 by Vicente Boluda, having extended his presidency in 2015 and 2019 for 4 more years.

In 2021, the Group contributed €18,000 to support its activities.

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• **King Jaime I Awards Foundation:** The Valencia Foundation for Advanced Studies has been a pioneer in the celebration and consolidation of leading scientific initiatives, organizing multiple outreach activities. With the aim of institutionalizing the Awards in 1996 the Valencia Regional Government and the Valencia Foundation for Advanced Studies, created the **King Jaume I Awards Foundation**, which are the largest financially endowed awards in Spain and its jury is composed mostly of Nobel Prize winners.

In 2021, the Group contributed €12,000 to support its activities.

• **Port of Las Palmas Foundation:** In 2021, the Group contributed €30,000 to support its activities.

• **Mediterranean Lab Foundation:** The Group became a trustee of this entity in 2021 with a contribution of €30,000.

• In addition, the Group has its own solidarity project, **Humanitarian Transport**, which consists of the free transport on board its ships of all kinds of humanitarian, cultural or sports material, destined for underprivileged countries or countries with humanitarian crises, in collaboration with NGOs and cooperation organizations. Since the start of the volcanic eruption of Cumbre Vieja on the Canary Island of La Palma, on September 19, Boluda Lines put at the service of the Government of the Canary Islands and the Council of La Palma its corporate entity dedicated to CSR, Humanitarian Transport, for the free transport of means and goods of humanitarian aid from the peninsula to the island. Through the Daily Canarias line, 33 teams of 20', 40' and 45' containers loaded with basic necessities were transported free of charge. The value of the freight covered by the company represented a contribution of €44,619.

• **Red Cross:** Boluda Shipping contributed €180.30 and Boluda Towage Spain contributed €450 for social actions.

• **San Juan de Dios Hospitaller Order (Las Palmas):** €360,60 for social actions.

• **Association for the Fight against Kidney Diseases (Alcacer) la Giralda, Seville:** €200 to support this organization.

It should be noted that the Group contributed a total of €859,324.04 to foundations and non-profit associations, which represents an increase of €107,137.85 compared to the amount contributed in the year 2020.

The following is a list of the main social and cooperation actions undertaken in 2021, mainly in Spain, France, Mexico, the Netherlands, Belgium, the United Kingdom and countries on the west coast of Africa.

France	
Association / Beneficiaries	Actions
Seamen's Club of Brest (Through Boluda Brest)	Welcome to seafarers on a stopover in Brest

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<b>Port Museum</b> (Through Boluda Dunkirk)	Contribution to the conservation of the maritime heritage
<b>Marine Seamen's Stopover Club Association</b> (Through Boluda La Rochelle)	Welcome to the seafarers during a stopover in La Rochelle
<b>Friends of the Firemen of Le Havre</b> (Through Boluda Le Havre)	Support for the Le Havre fire station

Africa	
Association / Beneficiaries	Actions
<b>Al Haouma Association</b> Morocco (Through Boluda Tangier Med)	Sponsorship of social activities and local festivals. Ramadan Hamper, assistance for the COVID-19 crisis.
<b>Port Community of Côte d'Ivoire</b> (Through Ivorian Towing and Rescue Company (IRES))	Assistance to relatives for funerals.
<b>Port Community of San Pedro</b> Ivory Coast (Through La Pétrussienne)	Assistance to relatives for funerals.
<b>Association for Humanitarian Development</b> Morocco	Sponsorship of orphans.
<b>Dakar Towing Union (URD)</b> Senegal	Assistance to relatives for funerals.
<b>Association of Large Enterprises of Togo</b> (Through Boluda Lomé)	Donation to Spanish soup kitchens.

The Netherlands/Belgium/United Kingdom/Germany	
Association / Beneficiaries	Actions
<b>Rotterdam harbor race</b> (The Netherlands)	Sports collaboration.
<b>Tall Ship</b> (Germany)	Sports sponsorship of the event. VIP Tickets for Customers
<b>BTA</b> (United Kingdom)	Sports sponsorship of conference and golf tournament.
<b>Harbor Personality of the year Award</b> (The Netherlands)	Maritime sponsorship of the foundation that gives the Port Personality of the Year Award.

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<b>Tugspotters.com</b> (The Netherlands)	Maritime sponsorship of the Tugspotters Web Foundation.
<b>Online sponsorship of World Port Days online edition, Rotterdam</b> (The Netherlands)	Maritime sponsorship. World Port Days, also known as World Harbor Days, is a large maritime festival held annually in Rotterdam.
<b>Global Mercy (Mercy Ship)</b> Antwerp Port (Belgium)	Free social welfare.
<b>Choral Orchestra</b> (Belgium)	Cultural sponsorship.
<b>Dutch National Towage Museum Maassluis 1880</b> (The Netherlands)	Cultural donation to the foundation of the museum, the only one in the world dedicated to towing.

Mexico	
Association / Beneficiaries	Actions
<b>FIDENA. Training and Education Trust and Capacity Building for the National Merchant Navy</b> Through the companies: Corporate Maritime Services (SCM), Pacific Maritime Company (CMP) and Mexican Maritime Company (CMM).	Support to future Naval Mechanical Engineers of the three Merchant Nautical Schools in the country. Support and training program for obtaining the degree consisting of a one-year internship in tugboat operations (Professional internship). The total cost for the 17 students during 2021 (transportation and meals), which adds up to an annual total of MXN\$ 2,751,154.20. For Corporate Maritime Services \$1,375,577.10 (50%) For Maritime Company of the Pacific \$ 485,497.80 (35.29%) For the Mexican Maritime Company \$ 890,079.30 (64.70%). (This company is not consolidated by the full integration method).
<b>Secretary of the Navy (SEMAR) and Navy of Mexico</b> , supported by Pacific Maritime Company (CMP) and Mexican Maritime Company (CMM). (This company is not consolidated)	Support in the various ports of Mexico during the towing or maneuvering services required by their warships to dock in the ports of Mexico. The support granted is 50% of the cost of the service or tariff.

## 8.5 Suppliers

The Group applies different purchasing policies in its different divisions to streamline their operations. We are currently working on the implementation of a corporate management system, which will include a corporate procedure that introduces measures for the supervision and adequacy of its acquisitions in terms of human rights, the environment and corruption.

The choice of and dealings with suppliers is fundamental for the Group, since the results of the service offered, in most cases, directly or indirectly affect the performance of the suppliers chosen, in the Quality of the service provided by the Group.

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In port towing, there is a procedure for the Coordination of activities, which in addition to safety requirements, includes environmental requirements to be met by all suppliers / subcontractors, each of them having to provide the necessary documentation to provide the contracted service efficiently, complying with the requirements of the legislation and the Group. Additionally, through supervision, the inspection staff assigned to the different work centers reviews the documentation provided, as well as the work performed, evaluating at least annually the different service providers in coordination with the purchasing department, based on the following criteria: results obtained, technical skills, costs, payment facilities, promptness of service and possible synergies with the company.

In a very personal way, those suppliers that, due to their specialization of the service or economic amount, may have a more direct impact on the service provided by the Group and are classified as Critical Suppliers.

In the Boluda Shipping Division, within Spain, there is a Trading Partners procedure, which includes Authorized Economic Operator (AEO) requirements, requiring documentation from all service providers to ensure the safety of cargo and goods, as well as being a means of communicating instructions to all suppliers and anyone who may perform a service on behalf of the Group.

All suppliers are supervised and evaluated by the purchasing department of Boluda Shipping, and in the particular case of Boluda Lines, environmental audits are carried out on the vessels in the fleet (15 supplier audits).

Currently, the Procurement Policy does not provide for social, gender equality and environmental issues.

### **8.6 Consumers**

A fundamental pillar of the Corporation is providing a quality service to all our customers, both directly and indirectly.

The Group's quality management is decentralized, taking into account the needs of customers in each country, with each company being autonomous in making local decisions, while following the guidelines and objectives set at Group Management level.

In the activity carried out by Boluda Shipping, which affects the entire logistics chain, the necessary measures are in place to ensure safety of the goods, and reception by the customer of the cargo in optimal conditions. Therefore, both terminals and ships are certified according to the ISPS code, which includes all the necessary security mechanisms to prevent access by unauthorized personnel to the storage facilities of the goods awaiting shipment for transport, applying the same measures during sea transport, among the existing measures to secure the cargo and goods of customers, include perimeter fencing, access control and surveillance cameras in terminals, in addition to restricted access areas on ships.

In addition, both in sea and land transport, the goods are sealed in the different containers in which they are transported. This seal has a unique numbering, which is communicated to the customer and is identified in the documentation accompanying the containers throughout their transport, thus ensuring the traceability of the container and consequently the goods owned by

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the customer. Agreements are in place with regular customers, which include the special features of the service.

In the port towing activity, the customer stipulates the technical and safety conditions, as well as other standards to be met for the proper provision of the service. Periodically, meetings are held to verify that the conditions for the provision of the service are met, and annually the center managers check that the clients' specifications are met.

Regarding the complaints/claims system, each area manager receives the complaints/claims, if any, dealing with them locally, as long as it is within their powers. In those cases in which the complaint cannot be solved by their own means, it is transferred to the Division's management, which analyzes it and provides a solution.

During 2021, exceptionally, one complaint was received at the port of Sagunto.

### 8.7 Fiscal Information

Detailed information about the profits obtained by the Group's countries in 2021 and 2020 is as follows:

2021	Profit/(loss) before income tax (thousands of €)
Spain	9,139
France	4,621
Germany	(4,526)
The Netherlands	(25,905)
Belgium	(3,923)
United Kingdom	(2,570)
Malta	16,476
Portugal	4
Cape Verde	100
Togo	1,777
Morocco	2,926
Senegal	(167)
Cameroon	(480)
Ivory Coast	(2,101)
Mauritania	52

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Mauritius	2,240
Mexico	9,081
Uruguay	6
<b>Total</b>	<b>6,749</b>

<b>2020</b>	<b>Profit/(loss) before income tax (thousands of €)</b>
Spain	1,824
France	(919)
Germany	(12,036)
The Netherlands	(1,032)
Belgium	(1,986)
United Kingdom	(4,722)
Malta	(3,201)
Portugal	(17)
Cape Verde	59
Togo	1,187
Morocco	5,119
Senegal	(1,138)
Cameroon	(33)
Ivory Coast	(1,306)
Mauritania	869
Mauritius	2,457
Mexico	3,782
Uruguay	(342)
<b>Total</b>	<b>(11,435)</b>

With regard to the amounts of taxes paid in 2021 and 2020, detailed information is shown in the following table:



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<b>2021</b>	<b>Corporate income tax paid (cash basis) (thousands of €)</b>
Spain	(17)
France	(533)
Germany	(200)
The Netherlands	(91)
Belgium	(42)
United Kingdom	(543)
Malta	0
Portugal	(2)
Cape Verde	0
Togo	(557)
Morocco	(407)
Senegal	(8)
Cameroon	(152)
Ivory Coast	(400)
Mauritania	0
Mauritius	0
Mexico	(1,715)
Uruguay	0
<b>Total</b>	<b>(4,667)</b>

<b>2020</b>	<b>Corporate income tax paid (cash basis) (thousands of €)</b>
Spain	(3,070)
France	1,096
Germany	(14)
The Netherlands	(454)
Belgium	(656)

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United Kingdom	(288)
Malta	(183)
Portugal	0
Cape Verde	0
Togo	(124)
Morocco	(482)
Senegal	(8)
Cameroon	(288)
Ivory Coast	(398)
Mauritania	(28)
Mauritius	0
Mexico	(1,275)
Uruguay	0
<b>Total</b>	<b>(6,172)</b>

With reference to grants, the Group has received the following grants in the 2021 fiscal year.

2021	Public Grants (thousands of €)	
Spain	Biological unemployment grants (fishing)	6
France	Short-term work indemnity	361
The Netherlands	NOW subsidies	445
<b>Total</b>		<b>812</b>

In the 2020 fiscal year, the Group did not receive any grants.

## 9. About the Statement of Non-Financial Information Table of compliance with Law 11/2018, of December 28

With this report on the statement of non-financial information, the Group responds to the requirements of Law 11/2018 of December 28. Its contents are prepared taking as a reference the sustainability reporting framework of the Global Reporting Initiative (GRI), striving to adapt them to the reality of its business model and activity.

The Group has carried out an internal materiality analysis that has allowed it to identify the most relevant aspects on which to report to its stakeholders, as well as to respond to the requirements of non-financial information based on current regulations. For all those aspects that have been

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considered as non-material for the organization, this report addresses its management approach, but does not provide detailed information on KPIs or other quantitative indicators, as they are not considered representative of the Group's activity.

Below is a table of compliance with Law 11/2018, the purpose of which is to detail in which section of this Statement of Non-Financial Information the requirements of this Law are met, as well as to identify the reporting standard that has been used as a benchmark for this purpose. Specifically, this GRI content index shows on which pages of the Statement of Non-Financial Information a response is given to each of the reporting areas identified by Law 11/2018, the GRI index used as a reference, as well as possible omissions when addressing all the contents covered by those indicators according to the model indicated below.

Content	Section	Associated GRI index
<b>Business Model</b>		
- Business environment and business model	1.1 1.2 1.3	102-1 102-2 102-3 102-4
- Markets in which the company operates	1.1 1.4	102-6
- Objectives and strategies	1.2	103
- Factors and trends affecting development	1.4	103
- Policies	2 2.1 2.2	103
- Hazards	3	102-15
<b>Environmental issues</b>		
- Effects of the company's activities on the environment and health and safety	4	103
- Precautionary principle, the number of provisions and safeguards for environmental risks	4	102-11
- Resources dedicated to environmental risk prevention	4 4.5	103
<b>Contamination</b>		
- Measures associated with carbon emissions	4.1 4.4	103
- Measures associated with light pollution, noise and	4	103

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Content	Section	Associated GRI index
others		
<b>Circular economy and waste prevention and management</b>		
- Initiatives to promote the circular economy	4.2	103
- Measures related to waste management	4.2	306-3
- Actions to combat food wastage	4.2	103
<b>Sustainable use of resources</b>		
- Water: consumption and supply	4.3	303-5
- Raw materials: consumption and measures	4.3	301-1
- Energy: consumption, measures and use of renewables	4.3	302-1
<b>Climate change</b>		
- Greenhouse gas emissions	4.4	305-1 305-2
- Measures to adapt to climate change	4.4	103
- Emission reduction targets	4.4	103
<b>Biodiversity</b>		
- Preservation measures	4.5	103
- Impacts on protected areas	4.5	103
<b>Social and personnel-related issues</b>		
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# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

## STATEMENT OF NON-FINANCIAL INFORMATION

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# BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

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**BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES**

**STATEMENT OF NON-FINANCIAL INFORMATION**

**FORMULATION OF THE STATEMENT OF NON-FINANCIAL INFORMATION FOR FISCAL YEAR 2021**

The undersigned, Sole Director of Boluda Corporación Marítima, S.L. hereby formulates the Consolidated Statement of Non-Financial Information for the 2021 fiscal year, contained on pages 1 to 71 above, as of March 31, 2022.

Mr. Vicente Boluda Fos

Sole Director