

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

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

Non-Financial Information Statement as of 31 December 2024

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

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

The NFIS details the main aspects of the consolidated Group's business model and its short-, medium-, and long-term risks, as well as information on environmental, social, and personnel issues, the fight against corruption and bribery, and human rights for the financial year ending 31 December 2024, using the 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. This Statement will be published annually.

Likewise, it is hereby reported that this Non-Financial Information Statement is 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 Chairman

Expansion, consolidation, and adaptation: three words that sum up a decisive 2024 for Boluda Corporación Marítima. During this financial year, we have demonstrated our ability to excel and even grow in a global context marked by profound geopolitical changes.

In this scenario of growing uncertainty, our company has managed to move forward with determination. We have strengthened our presence in key markets and reaffirmed our essential role in the global trade value chain. Across our different divisions, we continue to ensure the efficient operation of maritime transport and logistics. This often-discreet work is vital to the global economy and the daily lives of millions of people.

Leading in times of uncertainty requires vision, composure, and commitment. The maritime sector has not remained unaffected by these challenges. At Boluda, we remain committed to the transition towards a more sustainable model. The European goal of achieving zero net emissions by 2050, as part of the 'Fit for 55' agreement, means continuous innovation in our operations.

Our company has embraced change, resolutely seeking a balance between ambitious global sustainability objectives and our own growth and development objectives. Because our responsibility to our customers, to our employees, and to the communities that we operate in is at once environmental, economic, and social. We respond to these challenges with tangible and measurable actions that are aligned with international standards.

During this financial year, we have taken decisive steps towards decarbonising our operations. We have invested in technological innovation, energy efficiency, and cleaner fleets by adding new TIER III tugboats to our fleet, thus significantly reducing polluting emissions into the atmosphere.

These initiatives are complemented by other measures that optimise the use of energy resources. These include improving the navigation routes of our vessels and establishing more efficient engine load regimes during navigation. Each step we take brings us closer to a more sustainable operating model, without compromising efficiency or service quality.

This energy transformation goes hand in hand with human and social commitment. We are committed to an inclusive and safe culture. Our relationship with local communities is an essential pillar of our strategy. We actively support social and environmental initiatives in every country in which we operate. We have been in the market since 1837 and have a workforce comprising more than fifty-five nationalities. We actively promote continuous training, language learning, and occupational risk prevention.

At Boluda, we have been living and working at sea for more than two centuries. The sea is our natural environment and our responsibility to protect it is more urgent than ever. We face challenges with the certainty that only through vision, innovation, and cooperation can we guarantee a sustainable world for future generations.

Thanks to our magnificent team, our partners, and suppliers for making this exciting journey possible. We live at sea; we must never forget that.

Vicente Boluda Fos

Chairman of Boluda Corporación Marítima

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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 €534,797 thousand and revenue of €1,067,849 thousand in 2024. Its activities include two main divisions:

Boluda Towage, the Group's main business area, focuses on port towage. It also carries out coastal, ocean, and offshore towage, as well as maritime salvage operations. It is the undisputed leader in the national and international sphere, with a fleet of nearly 481 vessels spread across the main ports of Europe, Africa, America, and the Indian Ocean.

Boluda Shipping, through its shipping subsidiary Boluda Lines, operates several commercial routes connecting the Iberian Peninsula, the Canary Islands, the Balearic Islands, Italy, northern Europe, the west coast of Africa, and Cape Verde. On land, our offices located in major cities and ports cater to the specific needs of each customer, offering a personalised, door-to-door service for all types of cargo, both dry and refrigerated.

This division also highlights the freight forwarding and consignment services provided by Boluda Cargo Int'l and Miller y Cía, which offer a full range of logistics services, including international and coastal container shipping, chartering, air transport, land transport, storage and distribution, special cargo, customs clearance, foreign trade advisory services, insurance, and projects.

Boluda Shipping, through its subsidiary Boluda Maritime Terminals, participates in port logistics and in the management of various maritime terminals along the entire Spanish coast, serving the main shipping companies and all types of vessels with heterogeneous cargo. Finally, through its subsidiary Miller Logística, Boluda Shipping offers warehousing, location, handling, and distribution services at its logistics warehouse in Las Palmas de Gran Canaria, as well as land transportation through Boluda Truck.

The Group also provides mooring services in certain ports through Boluda Port Services and survey 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 operations, which helps the Group to be more competitive and maintain its position as a benchmark for excellence in the services it provides.

All of this is part of the way in which the Group operates and the direction it has set out in its Mission, Vision, and Values.

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1.2 Objectives

Boluda Corporación Marítima is one of the world's leading companies in the maritime sector, with a history spanning more than 180 years. In the 2024 financial year, the Corporation focused its objectives on:

- Further international expansion.
- Improving process efficiency to reduce our carbon footprint and promote sustainability.

The Corporation remains committed to implementing the latest technological advances, both in its fleet and in the tools used by its personnel, both at sea and on land, with the aim of contributing to sustainability.

These three business strategies will continue to be a priority in 2025, with the aim of maintaining the Group as a benchmark in environmentally responsible and sustainable maritime services.



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The Group considers it essential to maintain its internationalisation strategy in all its transport, towing, and freight logistics management services in order to maintain its leadership in the maritime sector. Therefore, during 2025, the Group will prioritise the need to maintain business growth to meet the demands of an increasingly globalised clientele.

Furthermore, geographical expansion will involve another of the company's objectives: job creation and collaboration in the economic growth of the countries where its maritime services are offered.

It is important to note that geographical dispersion and business size provide the Group with a fundamental tool to better managing economic costs year after year. This advantage allows us to be more competitive in our pricing and to strengthen customer relationships.

1.3 Structure and organisation

The Group's organisational structure is as follows:



1.4 Market environment

Boluda Corporación Marítima's activities depend on the performance of the global economy and international freight traffic. However, the Group operates in a highly globalised environment, diversifying its business areas and geographic presence to mitigate market risks.

Over the last year, the international context has continued to be marked by **high geopolitical volatility**, with active conflicts directly or indirectly affecting international shipping routes. In addition to the war in Ukraine, which remains unresolved, the situation in the Middle East has deteriorated, with the intensification of the conflict in Gaza and the spread of instability in the Red Sea and the Bab el-Mandeb strait, where attacks on commercial vessels by Houthi militias have forced the diversion of numerous routes, especially those connecting Asia with Europe via the Suez Canal. This situation has resulted in **delays, additional logistic costs, and higher fuel consumption** on longer alternative routes, such as the one around the Cape of Good Hope.

In this context, the **upward trend in marine fuel costs** continues, especially in Europe, as a result of tensions in the energy markets, the sanctions still in force on Russia, and European decarbonisation policies that make the use of traditional high-carbon fuels more expensive. This increase in operating costs coincides with a key regulatory transition phase for the sector.

Since January 2024, **maritime transport has been included in the EU Emissions Trading System (EU ETS)**, which requires shipowners to purchase allowances for the CO² emissions of their vessels on intra-European routes, and partially on international routes originating in or destined for European ports. Furthermore, from 2025, shipping companies must comply with the **FuelEU Maritime** system, which imposes a progressive reduction in the greenhouse gas intensity of the fuels used by ships, encouraging the use of alternative fuels and penalising the most polluting ones.

The challenges of the present geopolitical and regulatory context **have a direct impact on the sector's competitiveness**, especially at a time when pressure is growing to move towards the decarbonisation of maritime transport, in line with the new targets adopted by the International Maritime Organisation (IMO) in July 2023. The IMO has set a target of at least a 70% reduction in greenhouse gas emissions by 2040 compared to 2008 levels, and climate neutrality by 2050.

Despite the challenging environment, our medium- and long-term objectives remain firm and are fully aligned with international sustainability commitments. Measures such as the use of **low-sulphur fuels**, improving fleet energy efficiency, and developing **pilot projects with biofuels, LNG, and methanol** have already been implemented. Moreover, we continue to work on optimising operations, digitising, and automating processes to **reduce energy consumption and emissions per tonne transported**.

One of the Group's strategic axes is **the continuous improvement of operational efficiency**, reducing dependence on fossil fuels through energy diversification and technological innovation.

In the current global maritime transport market, the Group is consolidating its position as a leading international operator, maintaining its standards of quality, safety, and sustainability, providing services to large corporations and global logistics chains.

2. Policies

During 2024, the Group reaffirmed its commitment to regulatory compliance, integrity, and sustainability, upholding applicable regulatory requirements in line with European reporting standards and its corporate policies on key issues that meet the expectations of our stakeholders.

The group has a robust internal regulatory framework, aligned with responsible business principles, which includes the following policies: **Anti-Bribery and Anti-Corruption, Cybersecurity, Compliance, ESG, Good Corporate Governance, and Inclusion and Diversity.**

As part of this commitment, the Group maintains an accessible and secure **Whistleblowing Channel**, with the aim of strengthening transparency, promoting an ethical culture, and ensuring the protection of whistleblowers, in accordance with the provisions of Directive (EU) 2019/1937 and its national transposition.

The Group maintains a solid structure of harmonised policies that set out guidelines for action in all business areas and regions where it operates. The main policies in force include the Environment and Safety Policy, the Whistleblowing Channel Management Policy, and the Information Security Policy (managed by the Organic Law on Protection of Personal Data Committee)

All policies are approved by Senior Management, the Compliance Committee, or the pertinent Area managers, and have **specific operating procedures** to ensure their correct application, especially in critical areas such as procurement, contracting, risk management, and information protection.

The Group maintains its commitment to excellence in the provision of transport services, seeking to meet the contractual expectations of its customers through an approach based on quality, continuous improvement, and fulfilment of its corporate commitments. This commitment translates into the development and maintenance of **Quality, Safety, and Environmental Policies** in each Division and company of the Group, which reflect principles such as:

- Pollution prevention and responsible environmental management
- Compliance with current legislation and regulations
- Adoption of voluntary commitments assumed by the organisation (Global Compact)
- Effective control of relevant environmental aspects

Likewise, the Organic Law on Protection of Personal Data Committee specifically manages the Information Security policy, a key policy in the current context of cybersecurity and digitalisation.

Our Senior Management actively participates in the **review, updating, and improvement of management systems**, promoting the inclusion of **good governance, transparency, and sustainability practices** throughout the organisation. The main objective of this comprehensive approach is to ensure the success of the governance system and to strengthen the Group's ESG performance.

To ensure that all personnel are aware of and comply with the policies, the Group has developed a **corporate web platform for internal access**, where the digital archive of the policies is available. Reading these documents is **mandatory** and constitutes an essential tool for training, raising awareness, and aligning the team with corporate principles.

3. Risk Management

We currently have analysis systems in place to identify and manage all issues that could pose some kind of risk, prioritising the areas with the most sensitive risks for us. These risks are related to business sustainability, the environment, our employees, and local communities.

We therefore assess the risks and opportunities arising from our activities, focusing on the conservation of the oceans and seas as the driving force behind our development. We are committed to preserving marine ecosystems and promoting environmental sustainability through the blue economy.

Our transition to decarbonisation is a significant contribution to improving our value chain, enabling us to make a lasting impact on climate protection. This is achieved through efficient resource management, improving the efficiency of our fleet and, where feasible, using local suppliers.

The measures adopted for risk control include certification in international standards through management systems adapted to different areas, depending on the characteristics of their activity and legal requirements.

As a result of this, the corporation has numerous certifications in Spain, France, Africa, Germany, Belgium, Mexico, Uruguay, and Paraguay, following the high-level structure (SQL), ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISM, and MLC, as can be seen in the following table:

	ISO 9001	ISO 14001	ISO 45001	ISO 50001
Boluda Towage Spain:	Yes	Yes	Yes ¹	
Boluda Towage Spain, S.L.	Yes	Yes	Yes	
Auxiliar Marítima del Sur, S.A.	Yes	Yes	YES	
Boat Service S.A.	Yes	Yes	Yes	
Cía Ibérica de Remolcadores, S.A.	Yes	Yes		
Cía Valenciana de Remolcadores, S.A.	Yes	Yes		
Remolcadores Boluda S.A	Yes	Yes	Yes	
Remolcadores de Cartagena, S.A.	Yes	Yes	Yes	
Remolcadores del Guadalquivir, S.A.	Yes	Yes		
Remolcadores Don Quijote S.L.	Yes	Yes	Yes	
Remolcadores y Barcazas de Tenerife, S.A.	Yes	Yes		
Remolcadores y Barcazas Las Palmas, S.A.	Yes	Yes	Yes	
Remolques del Mediterráneo, S.A.	Yes	Yes	Yes	
Remolques Insulares S.A.	Yes	Yes	YES	

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Servicios Auxiliares de Puerto, S.A.	Yes	Yes		
Servicios Marítimos Algeciras, S.A.	Yes	Yes		
Boluda Internacional S.A.	Yes	YES		
Boluda Towage France & Africa	Yes		-	
Boluda France, S.A.S.	Yes			
Boluda Dunkerque, S.A.S.	Yes			
Boluda Nantes Saint Nazaire, S.A.S.	Yes			
Boluda Marseille Fos, S.A.S.	Yes			
Boluda Brest, SAS	Yes			
Boluda La Rochelle, S.A.S.	Yes			
Boluda La Reunión, S.A.S.	Yes			
Boluda Mayotte, S.A.S.	Yes			
Boluda Le Havre, S.A.S.	Yes	Yes	Yes	
Ivoirienne de Remorquage et de Sauvetage, SA	Yes			
La Petrussienne, S.A.	Yes			
Société de Lamanage D'Abidjan, S.A.	Yes			
Boluda Cameroun, SA	Yes			
Union des Remorqueurs de Dakar, SA	Yes			
Boluda Tanger Med, S.A.D.M.	Yes			
Société de Lamanage du Détroit	Yes			
Boluda Lome, S.A.	Yes			
Societe de Remorquage de Nouadhibou, S.A.	Yes			
Boluda France, S.A.S.	Yes			
Boluda Dunkerque, S.A.S.	Yes			
Boluda Nantes Saint Nazaire, S.A.S.	Yes			
Boluda Marseille Fos, S.A.S.	Yes			
Boluda Brest, SAS	Yes			
Boluda La Rochelle, S.A.S.	Yes			
Boluda La Reunión, S.A.S.	Yes			
Boluda Mayotte, S.A.S.	Yes			
Boluda Le Havre, S.A.S.	Yes	Yes	Yes	

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Ivoirienne de Remorquage et de Sauvetage, SA	Yes			
La Petrussienne, S.A.	Yes			
Société de Lamanage D'Abidjan, S.A.	Yes			
Boluda Cameroun, SA	Yes			
Union des Remorqueurs de Dakar, SA	Yes			
Boluda Tanger Med, S.A.D.M.	Yes			
Société de Lamanage du Déroit	Yes			
Boluda Lome, S.A.	Yes			
Societe de Remorquage de Nouadhibou, S.A.	Yes			
Boluda Towage Europe	Yes	Yes²	-	
Boluda Towage Belgium N.V.	Yes	Yes		
URS Belgie, N.V.	Yes	Yes		
URS Nederland, B.V.	Yes	Yes		
Boluda Towage Germany, GmbH	Yes	Yes		
Boluda Deutschland GmbH	Yes	Yes		Yes
Boluda Towage Mexico	Yes	Yes	-	

1 - At centres in Valencia, Castellón, Las Palmas de Gran Canaria, Alicante, Huelva, and Ceuta 2- In Belgium and Germany

Boluda Shipping ISO Certifications

	ISO 9001	ISO 14001	ISO 45001	Port Reference	Good housekeeping practices
Boluda Lines, S.A.	Yes	Yes	-	-	-
Miller y Cia, S.A.	Yes	Yes	Yes ¹	-	-
Boluda Cargo Int'I, S.L.	Yes	-	-		
Boluda Terminal Marítima de Tenerife, S.L.	Yes	Yes	Yes	Yes	Yes
La Luz, S.A. Container Terminal	Yes	Yes	-	Yes	
Terminal Marítima de Fuerteventura, S.L.	Yes	Yes	-	-	-
Boluda Maritime Terminals S.A. (Villagarcía)	Yes	-	-	-	-
NSCT Investment, S.L (Santander)	Yes	Yes			

1. At centres in Las Palmas de Gran Canaria, Tenerife, Cádiz, and Santander

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In 2024, the Shipping Division's certifications increased, especially in the terminal area. The La Luz Terminal has obtained environmental certification (ISO 14001), and the Santander Terminal was certified in ISO 9001 and 14001. In addition, Miller & Cia has expanded the number of ISO 45001 certified sites to include Cádiz and Santander. The rest of the activities maintain their current certifications.

ISO Port Services Certifications

	ISO 9001	ISO 14001
Amasur, S.L.	Yes	Yes
Amarradores del Puerto de Cádiz, S.L.	Yes	Yes
Offshore Las Palmas, S.L.	Yes	YES
Offshore Tenerife, S.L.	Yes	Yes

Furthermore, in order to comply with IMO regulations, fleets that requires it due to their tonnage have the following international certifications:

SPAIN	Certifications
• MLC - Maritime Labour Convention. ILO	1
• ISM - Document of Compliance. IMO	5
• ISM - International Safety Management IMO	21
• ISPS - International Ship and Port Facility Security Code - IMO	19
• AEO - Authorised Economic Operator - EU	1
OFFSHORE	
• ISM – Document of Compliance	2
• ISM - International Safety Management IMO	2
• ISPS - International Ship and Port Facility Security Code - IMO	2
• MLC - Maritime Labour Convention. ILO	2
GERMANY	
• ISM - Document of Compliance	1
• ISM - International Safety Management	3
• ISPS - International Ship and Port Facility Security Code - IMO	1
• MLC - Maritime Labour Convention. ILO	1
UNITED KINGDOM	
• ISM - Document of Compliance	1
• ISM - International Safety Management	3
MOROCCO	
• ISM - Document of Compliance	1
• ISM - International Safety Management IMO	4
MAURITANIA	
• ISM - Document of Compliance	1

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• ISM - International Safety Management IMO	4
• ISPS - International Ship and Port Facility Security Code - IMO	1
• MLC - Maritime Labour Convention. ILO	1
SENEGAL	S
• ISM – Document of Compliance	1
• ISM - International Safety Management IMO	4
URUGUAY	
• ISM – Document of Compliance	1
• ISM - International Safety Management IMO	1
MEXICO	
• ISM – Document of Compliance	1
• ISM - International Safety Management IMO	3

In 2024, the number of ISO 45001 certified centres in Spain increased, with the Alicante and Huelva centres having been incorporated

In the area of Marine Terminals, the ambitious project initiated the previous year to obtain global certification of all the Group's terminals in ISO 9001, 14001, 45001, port standards, and good practices guide by 2025 continued, a goal that is progressing according to the plan established by management.

Each of the Group's business areas conducts a systematic assessment of the risks to which it is exposed at least once a year. This process is carried out by analysing the risks identified in its scope of action and subsequently referring them to the pertinent Division Management. Management reviews and assesses the risks considered most relevant, especially those that could have **medium- and long-term** impact, whether on business continuity, corporate reputation, or regulatory compliance.

By following this method, the main risks detected were as follows:

- Strategic and Business Risks
- Operational Risks linked to Service Provision
- Financial and Management Risks
- HR Risks
- Legal and Judicial Risks
- IT and Cybersecurity Risks
- Environmental and Safety Risks
- Economic Risks due to Health or Weather Emergencies

Each risk category is broken down into specific items, which are assessed in terms of **likelihood and potential impact**, allowing mitigation measures to be prioritised.

Likewise, the main non-financial risks identified that could affect the achievement of goals are as follows:

- Risks linked to the Strategic Process

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- Market changes
 - Loss of market share or customers
 - New legislation
 - Legal non-compliance
 - Diversification into new lines of business
 - New stakeholder expectations
 - Competition
 - External funding conditions and requirements
- Risks arising from the management of Strategic Resources (Infrastructure, Organisation, Communications)
- Incorporation of new assets into the Group
 - Personnel in sensitive positions with insufficient training
 - Essential equipment failures or breakdowns
 - Damage to key infrastructure
 - Security threats, including physical or cyberattacks
- Risks linked to operations and service provision
- Service provision quality and continuity
 - Customer satisfaction and loyalty
 - Compliance with environmental objectives
 - Compliance with cybersecurity requirements
- Support Processes Risks (Corporate Management)
- Management Systems Reliability
 - Financial and Management Risks
 - Labour and HR issues
 - IT Security and Technological Continuity

In particular, the following risks remain critical factors:

- Emissions reduction in the context of energy transition and climate goals
- Cybersecurity as a consequence of increasing digitalisation and exposure to technological threats.

The Group is fully aware of the need to anticipate and adapt to changes in the operating, regulatory, and geopolitical environment, and therefore plans to **update its compliance risk assessment during the 2024 financial year**, under the supervision of the **Compliance Committee**.

The Committee is also working on **migrating to a specialised technology platform** that will enable a more objective, systematic, and efficient assessment of regulatory risks to facilitate decision-making and the prioritisation of control measures.

4. Environmental Issues

The Group's commitment to protecting the environment is defined through its Environmental Policies integrated into the various Management Systems, which establish environmental performance objectives and common principles of action for all divisions of the Group. These policies include the following fundamental commitments:

- Protection of the environment, biodiversity, and ecosystems, as well as the responsible and sustainable use of natural resources.
- Mitigation and adaptation to climate change through the progressive reduction of greenhouse gas (GHG) emissions.
- Environmental regulatory compliance, both nationally and internationally, including:
 - Environmental legislation applicable in the countries in which the Group operates.
 - Commitments arising from the United Nations Global Compact.
 - The objectives of the European Commission's 'Fit for 55' legislative package.
 - The climate objectives of the International Maritime Organisation (IMO).

In line with these commitments, the Group is working to achieve a 55% reduction in emissions by 2030, in line with European and global objectives.

With the aim of aligning environmental performance with economic, ecological, and social challenges, the Group is implementing measures aimed at:

- Increasing the energy and operational efficiency of its processes.
- Minimising the use of resources such as fossil fuels, electricity, and water.
- Reducing waste generation and its environmental impact.
- Promoting business activity compatible with a low-carbon economy.

The integration of environmental sustainability aspects is an essential part of the corporate due diligence approach, which involves their systematic consideration in strategic decisions, including those relating to mergers, acquisitions, or operational expansion.

As part of the continuous improvement system, the Group's various operational areas conduct an annual analysis of environmental risks and opportunities, as well as of any circumstances that could have significant new impacts. The main risks identified during the financial year include the following:

- Global energy crisis with direct implications on the availability and cost of resources.
- Increase in the price of critical materials resulting from geopolitical conflicts
- International regulatory pressure for the decarbonisation of maritime transport with demanding emission reduction objectives.

The most significant environmental impacts associated with the Group's activities include the following:

- Energy consumption, especially in maritime and port operations.
- Waste generation (solid, liquid, and hazardous).

These impacts are managed through good environmental practices and the implementation of Management Systems certified under the ISO 14001 standard, present in many of the Group's

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companies and divisions, with the aim of effectively controlling and reducing environmental risks.

The Group applies the precautionary principle as the basis for its environmental management, especially in those operating units with the greatest potential impact, such as the maritime fleet. All vessels managed by the Group have the following:

- An Oil Spill Contingency Plan (SOPEP), which establishes action protocols to prevent and mitigate marine pollution incidents.
- Environmental insurance coverage, issued by its Protection and Indemnity Club (Britannia P&I), which guarantees the management and compensation of pollution damage and removal of debris in case of shipwreck, in accordance with the legislation of the flag State and the International Convention on Civil Liability.

In addition, the Group's ships engaged in international navigation with a gross tonnage of more than 500 GT have specific plans to protect them against illegal acts such as terrorism, sabotage, unauthorised boarding, or stowaways. These incidents, in addition to posing risks to the safety of people and operations, can lead to environmental pollution, which is why these plans are integrated into the Group's preventive approach to safety and protection of the marine environment.

During the 2024 financial year, the Group continued to consolidate its expansion process both nationally and internationally. In Spain, regular routes under the Daily Canarias service were strengthened, with a combined fleet of owned and chartered vessels. This allowed for greater operational flexibility and management efficiency. At the same time, new trade routes were opened to the United Kingdom and Ireland, thus expanding the Group's international presence and diversifying its logistics and maritime services network.

The significant impact on most environmental indicators remains, and it will be analysed in the different sections of the report. During 2024, the scope of companies included in this report was expanded, as indicated in the following sections.

4.1 Pollution

Regarding pollution prevention, the Group has developed and implemented operational procedures aimed at the preventive maintenance of its fleet, with the aim of optimising the performance of its vessels and, directly, reducing fuel consumption and associated atmospheric emissions. These initiatives are in line with the Group's environmental commitments and are discussed in greater detail in the sections on climate change and the sustainable use of resources.

One of the most notable strategic lines in this area is the progressive implementation of OPS (Onshore Power Supply) systems in all ports where it is technically and operationally feasible. In this regard, it should be noted that in Germany, shore-side electricity connections for vessels while in port were already successfully implemented, significantly reducing the use of MGO (Marine Gas Oil), as well as atmospheric emissions and noise generated by operating auxiliary engines.

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In Spain, the Group is moving forward with the implementation of this same model for its fleet of tugboats, subject to authorisation from the respective Port Authorities. Currently, all tugboats operating in the ports of Valencia and Castellón have fully functional shore connections. In addition, the project is in the partial implementation phase in other ports such as Almería, Alicante, and Seville, with the aim of extending this solution to all the Group's units in the medium and long term.

4.2 Circular Economy and Waste Prevention and Management

In the Shipping Division, Boluda Shipping continues to operate a mixed fleet of chartered and owned vessels with the aim of improving traffic management and efficiency.

The Group's entire fleet, including new additions, has vessels with a gross tonnage of over 400 GT equipped with a Waste Management Plan, in accordance with the provisions of the MARPOL Convention (Annex V). These plans include the applicable international guidelines for the treatment, storage, and final disposal of the different types of waste generated on board, ensuring compliance with the environmental standards of the maritime sector.

In accordance with the legislation in force in the different countries in which we operate, all waste generated on board is managed through authorised waste management companies previously designated by the corresponding Port Authorities. The delivery of waste to port is accompanied, in all cases, by the corresponding MARPOL Certificate, which certifies the correct disposal of the waste in accordance with international legal requirements.

Hazardous waste derived from the use of fuels, such as used oils, oily water, or bilge sludge, is delivered exclusively to approved waste management companies for treatment and recovery, in line with the principles of the circular economy and the prevention of marine pollution.

It is worth highlighting the activity carried out at the terminals managed by the Group in Spain, which have the corresponding authorisations as waste managers. This allows for the direct, safe, and legally compliant management of waste generated in logistics and port operations.

The Boluda Shipping Division maintains the fixed rate discounts for the reception of waste from ships operating under ISO 14001 certification in the fleet of its shipping company Boluda Lines after the various Port Authorities of the ports conducted the relevant inspections where it operates.

The following table shows the data on waste generated during 2023 and 2024 by the companies in the group's different areas of activity:

2023		2024	
Hazardous waste (m ³)	Non-hazardous waste (m ³)	Hazardous waste (m ³)	Non-hazardous waste (m ³)
6,125	5,115	7,330	3,858
Total amount of waste generated (m ³)		Total amount of waste generated (m ³)	
11,240		11,188	

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In the 2024 financial year, new companies were added to the scope of the Non-Financial Information Statement in France, the United Kingdom, and Finland.

In order to analyse waste generation in 2024, it is necessary to take into account, firstly, the incorporation of several companies into the scope and, secondly, an increase in the number of vessels managed by Boluda Lines, as well as the start of activity at the Santander Terminal and the beaching operations carried out, with the consequent generation of waste arising from these. Considering the aforementioned situations, there was an increase in the production of hazardous waste in 2024 compared to the previous year, but there was also a notable reduction in non-hazardous waste. Finally, overall, there was a slight reduction in the total amount of waste generated in 2024 compared to 2023, despite the incorporation of new companies into the scope of the 2024 financial year. This demonstrates the effectiveness of the actions taken to ensure the proper management and reduction of waste generation in the company's activities.

In 2025, work will continue to adapt and improve the environmental management required by the company.

Regarding food waste, this is considered immaterial, as all vessels, both belonging to Boluda Shipping and Boluda Towage, manage food and waste properly, so that the amount of waste produced is minimal and not relevant compared to the rest and the nature of the waste generated.

4.3 Sustainable Use of Resources

All resources are used in a sustainable manner as they are a scarce asset. All activities conducted by the Group consider that natural resources are finite and therefore make appropriate use of them, holding environmental awareness campaigns and conducting operational controls, mainly on water and fuel consumption.

Vessels over 400 GT have an energy efficiency plan and, in Spain, in ports where it is possible, they connect to the land to obtain the necessary electricity when moored at the quay, with the consequent reduction in CO₂ emissions. The use of renewable energy through solar panels has begun to be introduced for the recharging of emergency batteries, thus achieving a double benefit: savings in non-renewable electricity consumption and in battery waste due to their greater durability.

In its Maritime Terminals activity in Spain, the Group is improving infrastructure to make better use of resources, by optimising facilities and acquiring more efficient machinery.

The following table shows energy consumption (Diesel, Petrol, Fuel Oil, and Electricity)¹:

¹ DEFRA data for 2023 and 2024 respectively was used to calculate consumption.

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2023				2024			
Diesel (GJ)	Fuel Oil (GJ)	Biofuel (GJ)	Electricity (GJ)	Diesel (GJ)	Fuel Oil (GJ)	Biofuel (GJ)	Electricity (GJ)
3,726,793	2,692,082	5,841	51,726	3,166,817	4,539,058	1,072	56,252
Total amount of energy consumed (GJ)				Total amount of energy consumed (GJ)			
6,476,442				7,763,200			

An analysis of the data shows an increase in the total amount of energy consumed in 2024 compared to 2023. As in the 2023 financial year, both owned and chartered vessels were included in the calculation.

If energy consumption is analysed by type of fuel or energy consumed, in 2024 the consumption of diesel and biofuels was lower than in 2023. On the contrary, fuel oil and electricity consumption increased in 2024.

In the case of fuel oil, this is due not only to the increase in scope, but also to the incorporation of vessels into Boluda Lines' operations to consolidate its services outside Spain. As for electricity, the use of OPS ports when vessels are docked has contributed to the increase in consumption, with the aim of reducing the proportion of fossil fuels consumed. This has led to lower overall diesel consumption for the Corporation in 2024.

With the aim of controlling and progressively reducing fossil fuel consumption, the Group has implemented specific energy intensity indicators that allow for continuous monitoring of energy performance in its operations. These indicators facilitate informed decision-making aimed at optimising the use of resources, actively contributing to a more sustainable consumption model in line with the principles of the circular economy.

Improving energy efficiency not only reduces the consumption of non-renewable resources but also leads to a decrease in greenhouse gas (GHG) emissions and other pollutants with a negative impact on the environment.

Among the measures adopted to advance in this commitment, the implementation of the 'On Board' computer application stands out. This tool was developed for real-time monitoring and control of fuel consumption in the tugboat fleet. This solution allows for the analysis of consumption patterns, the detection of inefficiencies, and the establishment of action plans aimed at more efficient and sustainable navigation.

The following table shows water consumption:

Water consumption (m ³) ²	
2023	2024
79,459	73,317

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Regarding water consumption, it should be mentioned that most of the water consumed by the Group comes from the public water supply network. There was a considerable reduction in overall water consumption compared to 2023, despite the increase in scope, indicating that measures to reduce resource consumption are working.

The following table shows raw material consumption:

2023					2024				
Oil (t)	Paints and solvents (t)	Ropes / mooring lines (t)	Batteries (t)	Other (t)	Oil (t)	Paints and solvents (t)	Ropes / mooring lines (t)	Batteries (t)	Other (t)
858	127	244	59	32	902	206	97	7	262
Total material consumption (T)					Total material consumption (T)				
1,320					1,474				

In summary, there was an increase in the consumption of some raw materials such as oil, paints, and solvents, among others. In contrast, the consumption of ropes, mooring lines, and batteries has decreased. These fluctuations can be linked to the beaching of ships, depending on the cycle we are in.

This may be due to an increase in fleet maintenance during the year in order to maintain both efficiency and the service quality levels established by the Group, as well as to the increase in scope.

4.4 Climate Change

The activities carried out by the Group involve a significant consumption of resources, with their corresponding greenhouse gas emission. Therefore, one of our fundamental objectives is to promote efficiency in all our processes while finding more sustainable alternatives, through which we can confidently face the climate transition.

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

In the Boluda Shipping division, specifically in land transport, for those transports where logistics allow it, priority is being given to sustainable transport by rail through Renfe Mercancías. The following table presents data on rail transport based on tonnes transported, showing the estimated savings (Tn CO₂eq) and their evolution since 2023 and the average unit footprint. As can be seen, in 2023, efficiency increased regarding this means of transport, allowing us to reduce emissions in the value chain and thus contribute to sustainable development.

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	Average unit footprint (g CO ₂ eq / T-Km)	Savings Tn CO ₂ eq (compared to road traffic)
2023	0.48	12,023.80
2024	0.13	14,816.31

Boluda Towage promotes the use of Onshore Power Supply (OPS) in all ports where it operates and whenever it is feasible.

Through its different Management Systems, the Group has identified and assessed various risks, including the environmental risks of its activities.

²The following table shows the emissions by source, with total emissions derived from the use of fossil fuels in 2024 amounting to 591,872 T of CO₂.

The results obtained show an increase in the tonnes of CO₂ derived from fuel consumption due to an increase in scope, as well as activity in certain ports in Europe, Mexico, and France, and the progressive increase in the GT of the ships assisted in the different operations and ports; as these are larger vessels, they require greater energy consumption.

2023		2024	
Fuel consumption (t CO ₂)	Electricity consumption (t CO ₂)	Fuel consumption (t CO ₂)	Electricity consumption (t CO ₂)
487,535	2,399	588,543	3,091
Total emissions (T CO ₂)		Total emissions (T CO ₂)	
489,934		591,634	

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

The increase in emissions resulting from increased fuel consumption is due to the extension of the scope of the report, but also because in 2023 chartered vessels that were not considered in previous years as they were not managed by the Group were included in the calculation. The calculation for 2024 was made using the same considerations as the calculation for 2023.

In order to achieve this, the strategic objectives focused on improving energy efficiency and reducing the carbon footprint are maintained.

²The calculation of tonnes of CO₂ from electricity consumption for 2023 and 2024 was carried out for Spain, France, Belgium, the Netherlands, Germany, the United Kingdom, and Mexico using data provided by the Carbon Footprint database for June 2021 and 2022. For the rest of the countries, 2013 IAE data were used.

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In summary, some of the actions established by the group in the medium and long term the following:

- Fleet renewal and new construction of harbour tugboats:
 - Improvement of vessel construction designs and hydrodynamics, increasing their energy efficiency and reducing noise pollution.
 - Installation of more efficient and less polluting engines.
 - Installation of speed governors on main engines.
 - Installation of measuring equipment with data collection systems.

- General improvements to the operating fleet:
 - Energy efficiency plans.
 - Use of silicone paints for the underwater hull, with lower resistance to forward motion.
 - Shore power connections for auxiliary engines in ports that allow it.
 - Economical sailing by establishing a suitable engine load regime for both towing and navigation.
 - Installation of filters to reduce emissions.
 - Selection of suitable navigation routes.
 - Trials with biofuels.
 - Participation with port authorities in projects of interest such as 'Greening Ports Projects'.

- Container ships:
 - Sailing at the ideal draught to reduce consumption.
 - Ongoing contact with Management to ensure sailing at the most economical speed (saving consumption) and arriving at terminals on time.
 - Continuous analysis of consumption so that, when increases occur, the appropriate corrective actions can be taken.

- Working groups to identify opportunities for improvement:
 - 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 within a planned framework, this being a significant starting point for identifying opportunities for improvement.
 - Environmental diagnosis. Planned environmental audits are conducted across different activities and areas, allowing us to assess the level of compliance with different standards.

Regarding other environmentally harmful gases, such as SO_x, the tugboat fleet consumes diesel instead of VLSFO, with lower sulphur levels, meaning that SO_x emissions are much lower than those of other vessels with similar characteristics. This is in anticipation of regulations requiring ships to consume very low sulphur fuels.

Regarding NO_x, vessels over 400 GT have the International Air Pollution Prevention (IAPP) Certification, issued and verified by the different maritime administrations, which periodically verified that the Group's vessel engines comply with the International Maritime Organisation's

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demanding requirements regarding these gases. The Group's contribution to the emission of this type of gases into the atmosphere is so small that it is not considered material, nor is it currently possible for the Group to reduce such emissions, and therefore no objectives was set in this regard.

4.5 Climate Change Initiatives

The Group is aware of its environmental responsibilities and has implemented the following initiatives:

- All vessels use tin-free paints for submerged areas to minimise the impact on aquatic species and are certified accordingly. Silicone paints are also used to reduce drag and fuel consumption.
- All the Group's vessels over 400 GT have an 'Oil Spill Emergency Plan' in place, with 'spill Response Kits' for intervention. Similarly, the Terminals have a 'Maritime Interior Plan' (MIP) in place which analyses the environmental risks, the most vulnerable areas, and the most appropriate way to address any risks that may arise.
- In addition, all ships over 400 GT that sail internationally, where there are marine areas of varying vulnerability, have a 'Ballast Water Management Plan' to ensure that no accidental cross-contamination occurs when transporting microorganisms from one area to another.
- URAG / L&R has been a member of the 'Partnerschaft Umwelt Unternehmen' (PUU) since November 2017. PUU is an environmental alliance of companies dedicated to environmental and biodiversity protection, corporate social responsibility, climate change, and energy efficiency. The PUU members have the means to exchange information, knowledge, and experience.
- The prioritisation of sustainable land transport through electric traction from renewable sources.
- The digitisation of production processes for improved efficiency.

The Group does not operate in protected areas and therefore this area is considered non-material. Furthermore, the Group is strictly committed to the marine environment and scrupulously complies with international legislation by painting the submerged part of its ships' hulls with tin-free paints that are harmless to marine life and avoiding the dumping of any type of waste into the sea.

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

There is a procedure in place for coordinating activities, which, in addition to safety requirements, includes environmental requirements to be met by all suppliers/subcontractors, each of whom must provide the necessary documentation to perform the contracted service efficiently, in compliance with local legislation and Boluda Towage requirements. Moreover, as a means of supervision, the inspection personnel assigned to the various work centres review the provided documentation, as well as the performed work, assessing the service providers at least annually

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based on the following criteria: results obtained, technical skills, costs, payment ease, promptness of service, and possible synergies with the company and their best practices.

5. Social and Personnel Issues

5.1 Employment

In 2024, the Group had a total of 4,937 employees (4,398 in 2023), distributed by gender, age, country, and professional classification as shown in the following tables ³:

Boluda Corporación Marítima (2023)			
Professional Category	Men	Women	Total
Directors	93	27	120
Management	514	353	867
Crew and operating personnel	3,148	63	3,411
Total	3,955	443	4,398
Total %	90%	10%	100.00%
Boluda Corporación Marítima (2024)			
Professional Category	Men	Women	Total
Directors	114	39	153
Management	556	421	977
Crew and operating personnel	3,747	60	3,807
Total	4,417	520	4,937
Total %	89.45%	10.55%	100.00%

Germany (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	14	3	17
Management	28	12	40	30-50	142	8	150
Crew and operating personnel	212	3	214	>50	86	4	90
Total	242	15	257	Total	242	15	257
Total %	94%	6%	100%	Total %	94%	6%	100%

³ Malta and Mauritius do not employ any personnel.

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Germany (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	15	3	18
Management	27	16	43	30-50	156	13	169
Crew and operating personnel	233	4	237	>50	91	4	95
Total	262	20	282	Total	262	20	282
Total %	92.91%	7.09%	100.00%	Total %	92.91%	7.09%	100.00%

Belgium (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	37	0	37
Management	28	12	40	30-50	158	12	170
Crew and operating personnel	273	4	277	>50	107	4	112
Total	303	16	319	Total	303	16	319
Total %	95%	55%	100%	Total %	95%	55%	100%

Belgium (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	27	2	29
Management	26	12	38	30-50	160	11	171
Crew and operating personnel	271	4	275	>50	112	3	115
Total	299	16	315	Total	299	16	315
Total %	94.92%	5.08%	100.00%	Total %	94.92%	5.08%	100.00%

Cape Verde (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	2	1	3
Management	8	10	18	30-50	6	9	15
Crew and operating personnel	0	0	0	>50	0	0	0
Total	8	10	18	Total	8	10	18
Total %	44%	55%	100%	Total %	44%	55%	100%

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Cape Verde (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	1	2	3
Management	7	10	17	30-50	5	8	13
Crew and operating personnel	0	0	0	>50	1	0	1
Total	7	10	17	Total	7	10	17
Total %	41.18%	58.82%	100.00%	Total %	41.18%	58.82%	100.00%

Ivory Coast (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	14	1	15
Management	6	24	30	30-50	46	2	48
Crew and operating personnel	197	7	204	>50	161	10	171
Total	221	13	234	Total	221	13	234
Total %	94.44%	5.56%	100.00%	Total %	94.44%	5.56%	100.00%

Ivory Coast (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	3	0	3	<30	14	2	16
Management	21	8	29	30-50	116	12	178
Crew and operating personnel	215	8	223	>50	59	2	61
Total	239	16	255	Total	239	16	255
Total %	93.73%	6.27%	100.00%	Total %	93.73%	6.27%	100.00%

Spain (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	17	6	23	<30	37	90	127
Management	245	205	450	30-50	733	140	873
Crew and operating personnel	972	26	998	>50	411	60	471
Total	1,234	237	1,471	Total	1,234	237	1,471
Total %	84%	16%	100%	Total %	84%	16%	100%

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Spain (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	17	6	23	<30	116	45	161
Management	286	244	530	30-50	735	162	897
Crew and operating personnel	973	16	989	>50	425	59	484
Total	1,276	266	1,542	Total	1,276	266	1,542
Total %	82.75%	17.25%	100.00%	Total %	82.75%	17.25%	100.00%

France (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	11	1	12	<30	39	7	46
Management	71	50	121	30-50	435	41	191
Crew and operating personnel	564	16	580	>50	172	19	476
Total	646	67	713	Total	646	67	713
Total %	90.60%	9.40%	100.00%	Total %	90.60%	9.40%	100.00%

France (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	28	4	32	<30	54	9	63
Management	54	52	106	30-50	531	46	577
Crew and operating personnel	749	20	769	>50	246	21	267
Total	831	76	907	Total	831	76	907
Total %	91.62%	8.38%	100.00%	Total %	91.62%	8.38%	100.00%

Netherlands (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	4	1	5	<30	34	0	34
Management	36	18	54	30-50	146	13	159
Crew and operating personnel	253	0	253	>50	114	5	119
Total	293	19	312	Total	293	19	312
Total %	93.91%	6.09%	100.00%	Total %	93.91%	6.09%	100.00%

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The Netherlands (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	4	2	6	<30	30	1	31
Management	37	20	57	30-50	153	11	164
Crew and operating personnel	247	0	247	>50	105	10	115
Total	288	22	310	Total	288	22	310
Total %	92.90%	7.10%	100.00%	Total %	92.90%	7.10%	100.00%

Morocco (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	5	0	5	<30	8	2	10
Management	9	3	12	30-50	115	1	116
Crew and operating personnel	151	0	151	>50	42	0	42
Total	165	3	168	Total	165	3	168
Total %	98.21%	1.79%	100.00%	Total %	98.21%	1.79%	100.00%

Morocco (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	5	0	5	<30	8	1	9
Management	9	3	12	30-50	99	2	101
Crew and operating personnel	153	0	153	>50	60	0	60
Total	167	3	170	Total	167	3	170
Total %	98.24%	1.76%	100.00%	Total %	98.24%	1.76%	100.00%

Mauritania (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	4	0	4
Management	7	1	8	30-50	24	1	25
Crew and operating personnel	25	0	25	>50	5	0	5
Total	33	1	34	Total	33	1	34
Total %	97.06%	2.94%	100.00%	Total %	97.06%	2.94%	100.00%

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Mauritania (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	3	0	0
Management	2	1	3	30-50	20	1	21
Crew and operating personnel	25	0	25	>50	4	0	4
Total	27	1	28	Total	27	1	28
Total %	96.43%	3.57%	100.00%	Total %	96.43%	3.57%	100.00%
Mexico (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	16	15	31	<30	34	4	38
Management	0	0	0	30-50	108	10	118
Crew and operating personnel	193	2	195	>50	67	3	70
Total	209	17	226	Total	209	17	226
Total %	92.48%	7.52%	100.00%	Total %	92.48%	7.52%	100.00%
Mexico (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	25	20	45	<30	32	4	36
Management	0	0	0	30-50	101	14	115
Crew and operating personnel	165	3	168	>50	57	5	62
Total	190	23	213	Total	190	23	213
Total %	89.20%	10.80%	100.00%	Total %	89.20%	10.80%	100.00%

Panama (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	3	2	5	<30	15	1	16
Management	4	1	5	30-50	44	5	49
Crew and operating personnel	67	3	70	>50	15	0	15
Total	74	6	80	Total	74	6	80
Total %	92.50%	7.50%	100.00%	Total %	92.50%	7.50%	100.00%

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Panama (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	2	4	<30	16	2	18
Management	5	2	7	30-50	55	4	59
Crew and operating personnel	82	3	85	>50	18	1	19
Total	89	7	96	Total	89	7	96
Total %	92.71%	7.29%	100.00%	Total %	92.71%	7.29%	100.00%

Paraguay (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	<30	7	4	11
Management	5	8	13	30-50	20	2	22
Crew and operating personnel	34	0	34	>50	14	2	16
Total	41	8	49	Total	41	8	49
Total %	83.67%	16.33%	100.00%	Total %	83.67%	16.33%	100.00%

Paraguay (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	4	1	5
Management	6	6	12	30-50	21	3	24
Crew and operating personnel	29	0	29	>50	11	2	13
Total	36	6	42	Total	36	6	42
Total %	85.71%	14.29%	100.00%	Total %	85.71%	14.29%	100.00%

Portugal (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	1	0	1
Management	7	4	11	30-50	18	3	21
Crew and operating personnel	12	0	12	>50	2	0	2
Total	20	4	24	Total	20	4	24
Total %	83.33%	16.67%	100.00%	Total %	83.33%	16.67%	100.00%

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

Portugal (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	2	1	3
Management	7	6	13	30-50	20	5	25
Crew and operating personnel	15	0	15	>50	1	0	1
Total	23	6	29	Total	23	6	29
Total %	79.31%	20.69%	100.00%	Total %	79.31%	20.69%	100.00%

United Kingdom (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	2	7	9
Management	15	8	23	30-50	62	0	62
Crew and operating personnel	101	0	101	>50	53	1	54
Total	117	8	125	Total	117	8	125
Total %	93.60%	6.40%	100.00%	Total %	93.60%	6.40%	100.00%

United Kingdom (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	5	1	6	<30	33	2	35
Management	39	21	60	30-50	131	18	149
Crew and operating personnel	240	0	240	>50	120	2	122
Total	284	22	306	Total	284	22	306
Total %	92.81%	7.19%	100.00%	Total %	92.81%	7.19%	100.00%

Dominican Republic (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	3	1	4	<30	1	0	1
Management	1	1	2	30-50	18	2	20
Crew and operating personnel	20	1	21	>50	5	1	6
Total	24	3	27	Total	24	3	27
Total %	88.89%	11.11%	100.00%	Total %	88.89%	11.11%	100.00%

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

Dominican Republic (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	1	3	<30	1	1	2
Management	1	3	4	30-50	17	2	19
Crew and operating personnel	22	0	22	>50	7	1	8
Total	25	4	29	Total	25	4	29
Total %	86.21%	13.79%	100.00%	Total %	86.21%	13.79%	100.00%
Senegal (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	4	1	5	<30	11	0	11
Management	13	5	18	30-50	51	6	57
Crew and operating personnel	72	0	72	>50	27	0	27
Total	89	6	95	Total	89	6	95
Total %	93.68%	6.32%	100.00%	Total %	93.68%	6.32%	100.00%
Senegal (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	4	1	5	<30	4	0	4
Management	13	5	18	30-50	45	6	51
Crew and operating personnel	58	0	58	>50	26	0	26
Total	75	6	81	Total	75	6	81
Total %	92.59%	7.41%	100.00%	Total %	92.59%	7.41%	100.00%

Togo (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	18	0	18	<30	18	0	18
Management	7	4	11	30-50	7	4	11
Crew and operating personnel	89	1	90	>50	89	1	90
Total	114	5	119	Total	114	5	119
Total %	95.80%	4.20%	100.00%	Total %	95.80%	4.20%	100.00%

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NON-FINANCIAL INFORMATION STATEMENT

Togo (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	4	0	4	<30	4	2	6
Management	7	5	12	30-50	74	4	78
Crew and operating personnel	100	1	101	>50	33	0	33
Total	111	6	117	Total	111	6	117
Total %	94.87%	5.13%	100.00%	Total %	94.87%	5.13%	100.00%

Egypt (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	5	1	6	<30	3	1	4
Management	1	0	1	30-50	27	0	27
Crew and operating personnel	30	0	31	>50	6	0	6
Total	36	1	37	Total	36	1	37
Total %	94.74%	5.26%	100.00%	Total %	97.30%	2.70%	100.00%

Uruguay (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	6	1	7
Management	4	2	6	30-50	22	1	23
Crew and operating personnel	60	0	60	>50	36	0	36
Total	64	2	66	Total	64	2	66
Total %	96.97%	3.03%	100.00%	Total %	96.97%	3.03%	100.00%
Uruguay (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	1	1	2
Management	5	2	7	30-50	31	0	31
Crew and operating personnel	51	0	51	>50	24	1	25
Total	56	2	58	Total	56	2	58
Total %	96.49%	3.51%	100.00%	Total %	96.49%	3.51%	100.00%

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

Italy (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	"<30"	1	0	1
Management	3	2	5	"30-50"	27	2	29
Crew and operating personnel	45	0	45	">50"	20	0	20
Total	48	2	50	Total	48	2	50
Total %	96.00%	4.00%	100.00%	Total %	96.00%	4.00%	100.00%
Italy (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	2	0	2	"<30"	2	0	2
Management	1	2	3	"30-50"	26	1	27
Crew and operating personnel	46	0	46	">50"	21	1	22
Total	49	2	51	Total	49	2	51
Total %	96.08%	3.92%	100.00%	Total %	96.08%	3.92%	100.00%

Timor (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	4	0	0
Management	0	1	1	30-50	4	1	1
Crew and operating personnel	9	0	9	>50	1	0	9
Total	9	1	10	Total	9	1	10
Total %	7.56%	0.84%	8.40%	Total %	7.56%	0.84%	8.40%
Timor (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	1	1	<30	4	0	4
Management	0	0	0	30-50	18	2	20
Crew and operating personnel	27	1	28	>50	5	0	5
Total	27	2	29	Total	27	2	29
Total %	93.10%	6.90%	100.00%	Total %	93.10%	6.90%	100.00%

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

NON-FINANCIAL INFORMATION STATEMENT

Luxembourg (2023)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	0	0	0
Management	1	0	1	30-50	1	0	1
Crew and operating personnel	0	0	0	>50	0	0	0
Total	1	0	1	Total	1	0	1
Total %	4.17%	0.00%	4.17%	Total %	4.17%	0.00%	4.17%

Luxembourg (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	0	0	0	<30	0	0	0
Management	1	0	1	30-50	1	0	1
Crew and operating personnel	0	0	0	>50	0	0	0
Total	1	0	1	Total	1	0	1
Total %	100.00%	0.00%	100.00%	Total %	100.00%	0.00%	100.00%

Ireland (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	0	0	0
Management	1	2	3	30-50	2	2	4
Crew and operating personnel	0	0	0	>50	0	0	0
Total	2	2	4	Total	2	2	4
Total %	50.00%	50.00%	100.00%	Total %	50.00%	50.00%	100.00%

Finland (2024)							
Professional Category	Men	Women	Total	Age	Men	Women	Total
Directors	1	0	1	<30	3	0	3
Management	0	1	1	30-50	11	1	12
Crew and operating personnel	16	0	16	>50	3	0	3
Total	17	1	18	Total	17	1	18
Total %	94.44%	5.56%	100.00%	Total %	94.44%	5.56%	100.00%

BOLUDA CORPORACIÓN MARÍTIMA, S.L. AND SUBSIDIARIES

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The following table shows the breakdown of total staff by type of contract.

	Indefinite Contracts				Temporary Contracts			
	Full time	Part time	Total	%	Full time	Part time	Total	%
2023	3,925	98	4,023	91.00%	377	6	383	9.00%
2024	4,306	102	4,408	89.07%	532	9	541	10.93%

The averages for contracted staff, broken down by gender, age, and professional classification are presented in the following table ⁴.

Average Number of Part Time Contracts (2023)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	0	2	3.3	6	0	0	0	0	6
Management	0	3	20	23	3	17	11	31	54
Crew and operating personnel	1	11	31	42	0	0	0	1	43
Total	1	17	54	71	3	17	11	31	102

Average Number of Part Time Contracts (2024)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	0	2	3	5	0	0	0	0	5
Management	1	4	21	26	3	21	12	36	62
Crew and operating personnel	1	11	29	41	0	0	0	0	41
Total	2	17	53	72	3	21	12	36	108

⁴ The average number of contracts was calculated by adding up the number of staff registered on the last day of each month and dividing the resulting number by 12 months.

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Average Number of Full Time Contracts (2023)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	12	210	99	322	6	30	11	47	368
Management	27	178	119	324	27	119	45	191	515
Crew and operating personnel	222	1,667	922	2,812	7	28	5	40	2,852
Total	262	2,056	1,140	3,457	39	178	61	278	3,735

Average Number of Full Time Contracts (2024)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	5	24	11	40	6	94	57	157	197
Management	46	231	82	359	58	280	194	532	891
Crew and operating personnel	13	35	4	52	235	1,979	1,090	3,304	3,356
Total	65	290	97	452	298	2,353	1,341	3,992	4,444

Average Number of Temporary Contracts (2023)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	3	6	2	11	0	0	0	0	11
Management	4	12	1	17	3	7	0	11	28
Crew and operating personnel	73	181	45	299	2	4	0	6	306
Total	81	198	48	326	6	11	1	18	344

Average Number of Temporary Contracts (2024)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	1	2	0	3	6	10	4	20	23
Management	5	7	3	14	4	20	5	28	42
Crew and operating personnel	5	5	0	10	88	235	51	373	384
Total	11	14	3	27	98	264	60	422	449

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Average Number of Indefinite contracts (2023)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	8	201	102	310	5	30	11	46	357
Management	24	175	137	337	27	129	56	211	547
Crew and operating personnel	150	1,498	907	2,555	5	24	5	34	2,589
Total	182	1,874	1,146	3,202	36	183	72	291	3,493

Average Number of Indefinite contracts (2024)									
Professional Category	Men				Women				Total
	<30	30-50	>51	Total	<30	30-50	>51	Total	
Directors	5	22	11	37	2	77	55	134	171
Management	44	245	92	381	52	274	210	537	918
Crew and operating personnel	8	30	4	42	148	1,755	1,069	2,972	3,014
Total	57	297	106	460	202	2,106	1,334	3,643	4,103

The following table shows data on the number of dismissals during the financial year, broken down by gender, age, and professional classification.

Dismissals (2023)									
Professional Category	Men				Women				Total
	"<30"	"30-50"	">50"	Total	"<30"	"30-50"	">50"	Total	
Directors	0	1	2	3	0	0	0	0	3
Management	2	4	2	8	2	7	3	12	20
Crew and operating personnel	6	25	8	39	1	0	0	1	40
Total	8	30	12	50	3	7	3	13	63

Dismissals (2024)									
Professional Category	Men				Women				Total
	"<30"	"30-50"	">50"	Total	"<30"	"30-50"	">50"	Total	
Directors	0	1	1	2	0	1	0	1	3
Management	1	14	9	24	0	10	10	20	44
Crew and operating personnel	4	20	12	37	0	0	1	1	38
Total	5	35	23	58	0	11	11	22	85

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The average earnings broken down by gender, age, and professional category are presented in the following tables.

Average Earnings (€) (2023)						
Professional Category	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Directors	15,954.63	87,725.90	117,270.64	0.00	65,517.64	93,551.32
Management	25,753.67	46,480.21	61,905.95	17,886.14	36,366.71	42,198.50
Crew and operating personnel	32,876.59	45,014.78	50,820.52	23,092.68	41,883.34	41,593.72

Average Salaries (€) (2024)						
Professional Category	Men			Women		
	<30	30-50	>50	<30	30-50	>50
Directors	20,233.22	110,159.61	115,192.29	38,256.07	39,900.03	87,034.12
Management	22,302.45	44,008.40	52,624.49	20,662.80	36,198.59	41,109.95
Crew and operating personnel	33,033.37	46,282.40	52,781.15	31,167.46	46,948.70	64,506.46

The following is an analysis of total average earnings by professional category and gender, as well as an analysis of the wage gap ⁵.

	Average Earnings (€)		Ratio and Wage Gap	
	Men	Women	Ratio Women Men	Wage Gap
2023				
Directors	95,472.91	70,189.92	73.52%	26.48%
Management	50,535.31	35,020.46	69.30%	30.70%
Crew and operating personnel	45,744.32	39,087.21	85.45%	14.55%

	Average Earnings (€)		Ratio and Wage Gap	
	Men	Women	Ratio Women Men	Wage Gap
2024				
Directors	111,634.37	54,073.79	48.44%	51.56%
Management	44,515.95	35,077.00	78.80%	21.20%
Crew and operating personnel	47,316.81	44,304.73	93.63%	6.37%

The average earnings of the Sole Director can be consulted in the annual financial statements.

⁵ The wage gap is a statistical calculation of the percentage of women's earnings compared to men's, resulting from dividing women's average earnings by men's average earnings.

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In euros, broken down by gender⁶.

	Average Earnings for Senior Management (€) ⁷	
	2023	2024
Men	220,013.88	203,765.45
Women	111,157.51	144,518.54

5.2 Work Organisation

Our corporation groups positions according to the professional classification structured throughout the Social section, and includes the following:

	Number of Employees	Percentage of Total
2023		
Directors	120	3%
Management	867	20%
Crew and operating personnel	3,411	78%
Total	4,398	100.00%
2024		
Directors	153	3.23%
Management	977	19.82%
Crew and operating personnel	3,807	76.94%
Total	4,937	100.00%

The working hours of the personnel of the different companies that make up our group of companies are strictly regulated, as set out in the various agreements applicable to each of them.

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

This means that all employees of the Group, at all levels, have a defined working day, with a small group of managers responsible for bases, repairs, and services related to navigation who are on call to deal with any issue that may arise in order to guarantee the services and operability of the fleet.

To report any suspicions regarding the issues mentioned in this section, all interested parties have access to the Whistleblowing Channel on the Group's website.

So far, the Group has not received any reports regarding situations of 'No disconnection from work'.

⁶ Senior Management employees are included in the professional category Directors tables reported in section '5. Social and personnel issues' of this NFIS.

⁷ The concept of Senior Management was modified for the purposes of the NFIS from 2020 to 2021, only considering, for the purposes of this report, the average compensation of Senior Management personnel. The amounts specified in 'Average Senior Management Earnings' (2020) were modified to reflect the new concept. The calculation method has remained the same since then.

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The work organisation, 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 carries out this management within the framework of compliance with the legislation of each country, the specific needs of each business, and the labour agreements negotiated with employee representatives.

Due to the diverse characteristics of the Group, the regulatory framework for the organisation of working time follows 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 various international regulations such as those listed below form the basis on which the Group designs its work schedules and embarkation periods:

- MLC. Labour 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 (Royal Decree-Law 1961/95), which establishes and defines the parameters to be respected for the organisation of working time.

For the development and application of the aforementioned regulations, there are mechanisms set out in the applicable Collective Agreements and are reflected in the different work calendars that are drawn up annually.

In terms of work-life balance and promoting responsible use of maternity and paternity leave for both parents, the Group has granted 100% of the requests made by employees. In this regard, the Group has always established the necessary measures to ensure that leave is not delayed in any case throughout the 2024 financial year (and throughout its validity, it has accumulated zero days of delay on this matter). In addition, various Equality Plans were drawn up for those Group companies that, due to their number of employees, required them during 2022 and 2023, containing more specific measures in this regard.

Furthermore, and as a measure to assist with the processing of applications, the Group's Human Resources departments, both at headquarters and at national level, provide employees with resources for managing paperwork within the Group itself, as well as with the various public bodies responsible for the payment of benefits.

So far, the Group has not received any reports regarding work organisation.

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

	Total Absenteeism (h)	
	2023	2024
Number of hours of absenteeism	346,106	458,350

5.3 Health and Safety

The Group guarantees the health and safety of all its employees during the provision of their services, conducting regular health examinations on all employees and implementing occupational risk prevention plans aimed at eliminating all existing risks in the workplace.

In order to comply with the relevant legislation and to identify, assess, and control risks in the workplace, in Spain the Group relies on an External Prevention Service, whose contracted services include occupational safety, industrial hygiene, ergonomics and applied psychosociology, and health surveillance.

Similarly, to support relations and social dialogue between the Group and its employees, Health and Safety Committees were set up in accordance with the characteristics of the Group's companies in Spain.

As long-term support partners, the Group relies on the national public protection systems of the different countries in which it operates, private medical entities for the recovery of any injuries our employees may have suffered, as well as for initial and periodic medical examinations, and external assistance services to implement our prevention and safety policies in 100% of our workplaces.

With the involvement of employee representatives at each centre, the following preventive policy is implemented:

- All our workplaces have a Risk Assessment for each job position.
- A Prevention Plan is drawn up to include all the necessary actions to ensure safety.
- All employees are informed of the existing risks and trained in how to conduct their work safely.
- Before an employee joins the company, a medical examination is carried out to obtain a certificate of fitness. Subsequently, and on an annual basis, employees are offered a medical examination to assess their health.
- In the case of fleet personnel, the examination is carried out by the relevant public system in each country (the competent body in this area), as 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:

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- ISM. International Safety Management Code
- STCW. International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers
- ISO 45001 Occupational health and safety management systems

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

	Accident Rates			
	2023		2024	
	Men	Women	Men	Women
Occupational Accidents	136	3	220	4
Severity Rate	0.63	0.01	0.80	0.00
Frequency Rate	16.67	0.37	24.16	0.44
Occupational Illnesses	0	0	0	0

The formulas used to calculate the severity rate and frequency rate are as follows:

Severity Rate:
$\frac{\text{Number of days not worked due to occupational accidents with sick leave} \times 10^3}{\text{Total number of hours worked}}$

Missed working days are accounted for as the difference between calendar days (without deducting bank holidays or holidays from the calculation) from the date of discharge to the date of return to work. Missed working days represent the severity of the accident that occurred in the financial year or reference period.

Frequency Rate:
$\frac{\text{Number of occupational accidents during working days} \times 10^6}{\text{Total number of hours worked}}$

The calculation of hours worked includes the actual hours worked during which the workers in question were 'exposed to the risk' of suffering an occupational accident. This calculation excludes hours not worked due to leaves of absence, holidays, 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

Social relations can be divided into two distinct areas: relations with the most representative trade unions at local, regional, or national level, and relations with employee representatives in each company.

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

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

National regulations provide specific details for each region and regulate representation rights, guarantees, and rights to information and consultation.

Collective agreements and labour agreements are negotiated and agreed upon with employee representatives:

- Quarterly information is provided on overtime worked at each workplace, as well as the percentage of absenteeism during the period.
- Meetings are held periodically with employee representatives to discuss issues pertaining to the work centre, such as:
 - Annual work calendar
 - Health and Safety issues
 - Matters of interest to employee representatives

Likewise, employee representatives are informed of any changes that may involve a modification of working conditions in terms of working hours, shift rotation, remuneration system, etc. In this way, the procedures regulated by current legislation are established. In addition, we report any disciplinary proceedings and/or sanctions that may affect those they represent.

As part of an international sector such as the maritime sector, European directives that must be transposed into national regulations establish measures for complaints procedures. Thus, the Maritime Labour Convention establishes the necessary guarantees so that all seafarers have the necessary channels to file their complaints both on board and on land and are not left unassisted in the event of a problem.

To report any suspicions regarding the issues mentioned in this section, all interested parties have access to the Whistleblowing Channel on the Group's website.

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

	2023	2024
Germany	100.00%	100.00%
Belgium	100.00%	100.00%
Cape Verde	0.00%	0.00%
Ivory Coast	69.66%	65.10%
Egypt	-	0.00%
Spain	100.00%	100.00%
Finland	-	88.89%
France	96.07%	97.02%
Ireland	-	0.00%
Italy	100.00%	100.00%
Luxembourg	100.00%	100.00%

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Morocco	50.00%	50.59%
Mauritania	0.00%	0.00%
Mexico	0.00%	77.00%
Netherlands	83.76%	81.73%
Panama	0.00%	0.00%
Paraguay	0.00%	0.00%
Portugal	50.00%	51.72%
United Kingdom	75.20%	30.39%
Dominican Republic	100.00%	0.00%
Senegal	94.74%	93.83%
Timor	0.00%	0.00%
Togo	100.00%	100.00%
Uruguay	100.00%	100.00%

Collective agreements either include provisions on health and safety or refer to current national regulations on occupational risk prevention, health, and safety in the workplace.

5.5 Training

In terms of training, there are several plans in place, both at a national and sectorial level, through which all personnel are trained in those areas where needs are identified, either by those responsible for development or by the employees themselves.

These training plans cover all professional classifications available in the corporation:

- Directors
- Management
- Crew and operating personnel:
 - Fleet
 - Moorers
 - Terminals
 - Workshops
 - Drivers

The total number of training hours by professional classification is as follows.

Training Hours by Professional Classification (2023)	Men	Women	Total
Directors	2,559	82	2,641
Management	7,132	6,331	13,463
Crew and operating personnel	27,385	640	28,025
Total	37,076	7,053	44,129

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Training Hours by Professional Classification (2024)	Men	Women	Total
Directors	3,857	285	4,142
Management	7,082	4,805	11,887
Crew and operating personnel	30,010	544	30,554
Total	40,949	5,634	46,583

The Group continuously trains and raises awareness among all its employees in order to achieve highly qualified teams and to promote the values that shape sustainability.

Some examples of training and sensitisation provided during 2024 were:

- Gender equality, harassment, occupational risk prevention, equal treatment, and equal opportunities
- Protection of digital assets: awareness and best cybersecurity practices.

5.6 Universal Accessibility for People with Disabilities

The Group complies with the various applicable national laws relating to the inclusion of people with disabilities, complying where appropriate with the fulfilment of employment quotas and with agreements with special centres for the promotion of employment for people with disabilities.

In addition to strict compliance with the law, the Group makes purchases with special centres that collaborate in this regard.

The Group implements all necessary measures to facilitate access for people with disabilities, both physically –by removing architectural barriers to offices and workplaces– and in terms of employment –by promoting inclusion in selection processes.

	Employees with Disabilities	
	2023	2024
Men	15	15
Women	3	2
Total	18	17

5.7 Equality

Regarding equal opportunities, measures, and protocols against sexual and gender-based harassment, a distinction must be made between the applicable regulatory framework and the sensitivity that the Group applies in this matter, not allowing discrimination based on gender under any circumstances. It should be noted that all collective agreements negotiated by the Group include the following aspects:

- Equal Treatment and Opportunity: *“The parties signing this Collective Agreement declare their willingness to respect the principle of equal treatment at work for all purposes, not allowing discrimination on the basis of sex, marital status, age, race or ethnicity, religion*

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or beliefs, disability, sexual orientation, (...).”

- Sexual Harassment: *‘Sexual harassment: Any verbal or physical behaviour of a sexual nature that with the purpose or effect of violating a person’s dignity and creating an intimidating, degrading, or offensive environment.’ Harassment based on sex: Any behaviour based on a person’s sex with the purpose or effect of violating their dignity and creating an intimidating, degrading, or offensive environment.’*

The Group's commitment to inclusion and diversity is set out in its Inclusion and Diversity Policy, which ensures respect and appreciation for the talent of each and every member of its team, regardless of their sex, age, sexual orientation, nationality, ethnicity, ideology, etc. This policy is communicated to all employees via the intranet.

This commitment is also manifested through the development of the 'Protocol for the Detection, Prevention, and Action in Cases of Harassment and Violence against LGTBI People' in 2024, which will come into force in 2025.

To comply with the applicable regulations in this area, the Group is continuously studying the establishment, if necessary, of specific plans in this area. In addition, there are Protocols against Workplace Harassment and sex-based harassment.

6. Respect for Human Rights

The Group has a Code of Ethics and Corporate Conduct, which sets out guidelines for the entire Corporation. Under this code, other countries develop their own codes, as is the case of France, which focuses on respecting and safeguarding human rights in its environment.

During 2024, the Compliance Committee in Spain continued to develop corporate policies and procedures, together with the identification and assessment of the various risks that may affect the Corporation. The corporate policies approved in 2023 by the Governing Body have remained in force during 2024.

The Code of Ethics and Corporate Conduct, which includes issues concerning respect for Human Rights, is available to interested parties through the Group's website.

In 2024, the Corporation renewed its adherence to the UN Global Compact initiative and will publish its progress report in the first half of 2025. In this way, the Corporation continues to work to align its business strategy with sustainability and to demonstrate its commitment to the Ten Universal Principles.

The Corporate Environmental, Social, and Governance Policy sets out the Group's commitments and principles of action in the different dimensions of sustainability. This Policy applies to all Group companies and their employees, who are informed via the intranet, and sets out the commitment to ensure compliance with current regulations in the places where the Group operates, paying special attention to the principles of the United Nations Universal Declaration of Human Rights.

Furthermore, 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 Convention, which is mandatory for vessels over 500 GT that make international voyages. In this regard, all vessels managed by

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Boluda Lines are currently certified, as are the ships Bremen Fighter, VB Matador, VB Maestro and the tugboats of the Offshore Division.

Among the commitments of the aforementioned MLC 2006 Convention, the Group formalises the following declarations through its subsidiaries:

- Not to hire minors under 18 years of age, including child labour.
- To have a complaints procedure available to all onboard personnel.
- Repatriation insurance in case of death.

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

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

The Group also notes that seafarers are covered by the provisions of other ILO documents and have other rights recognised as fundamental rights and freedoms applicable to all people, to which the Group fully subscribes, such as international standards relating to the safety of ships, the protection of people, and the quality of ship management contained in the International Convention for the Safety of Life at Sea, 1974, as amended, and the Convention on the International Regulations for Preventing Collisions at Sea, 1972, as amended, as well as the requirements for the training and competence of seafarers contained in the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers, 1978, as amended.

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The Group has not currently received any complaints from crews or other parties interested in this matter.

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

7. Corruption and Bribery

In terms of Corruption and Bribery, the Corporation continues to work towards continuous improvement, both in prevention and in action, should any cases arise in this area.

Adopting a predominantly preventive approach and continuously pursuing risk reduction as much as possible led the Corporation to develop and approve several corporate-level policies and procedures that apply to all of the Corporation's companies. These policies and procedures remain in force to this day. Some examples are the following:

- Procedures for Criminal Compliance.
- Corporate Policy on the prevention of corruption and bribery: this includes the various control systems applicable in this regard. It is applicable to all companies within the Corporation (including subsidiaries, etc.). It requires all business partners (suppliers, subcontractors, other intermediaries, etc.) to be involved. Internally, it communicates via the intranet and requires all employees to behave in accordance with its values, guidelines, and expectations. Ethical behaviour and respect for the law in all locations where the Group operates, and in its relations with third parties, are the basic principles to be followed.
- Corporate Governance Policy: this sets out the criteria and guidelines governing the organisation and operation of the Corporation. It applies to all employees and executives, as well as consultants and external personnel working on behalf of Boluda Corporación Marítima. It is based on the values and principles of the Code of Ethics.

Activity carried out by Boluda Cargo in Spain and by the Fuerteventura and La Luz Terminals is carried out using Management Systems that have integrated the requirements of the Authorised Economic Operator (AEO) with the aim of reinforcing the existing controls and applying pertinent additional controls, thereby achieving a greater reduction in risks. The implementation of AEO requirements by the Corporation's entities requires additional commitments for Business Partners (Suppliers and Customers) regarding conduct related to corruption and bribery.

The Corporation therefore formally rejects any corrupt or illegal practices aimed at achieving business profit.

During 2024, the Compliance Committee met periodically to analyse relevant issues related to prevention, and did not receive any reports regarding corruption, bribery, or money laundering. Moreover, there is no record of any reports regarding unfair competition, monopolistic, or anti-competitive practices during the same period.

8. 8. Commitments to Society and Sustainable Development

8.1 The impact of the Corporation's activity on employment and local development, on the population, and on the region

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Maritime transport is the backbone of worldwide trade. The intricate networks of routes, ports, and strategic maritime points have driven globalisation and further intertwined the world's economies.

Boluda Corporación Marítima is a leading company in this sector, which is key to the economic development of society. We have extensive and proven experience in port management, as evidenced by our global service offering across all continents. Through our activities, we support an indispensable industry that enables good trade and global exchanges.

We carry out our business activities through two strategic divisions: Boluda Towage, the world's leading operator of port, coastal, and offshore towage services and maritime salvage operations, and Boluda Shipping, which provides international transport and logistics services.

The Corporation's international expansion over the past 40 years has had a significant positive impact on the economies of the countries and communities in the areas where it operates. The other two divisions –Boluda Port Services, a ship supply and crewing company, and VB Comisarios de Averías, an agency responsible for the surveying of maritime accidents– also generate significant collective profit.

In addition to maritime, land, and rail transport, ship consignment, stowage and unstowage at its maritime terminals, freight forwarding, Project Cargo and Break Bulk, as well as ship mooring services, accident surveying, and supply and transport of material and crews by boat and barge to ships are other activities that enable the company to play an essential role in port logistics, where safety combined with efficiency in ship operations requires the total coordination of all members of the logistics chain.

In 2024, the international context continues to be shaped by the ongoing conflict between Russia and Ukraine, which generates instability in global markets, especially in the maritime transport and logistics sector. Although some energy prices have shown moderation compared to the peaks of previous years, persisting geopolitical tensions, along with new conflict hotspots in the Middle East and the Red Sea have led to disruptions in major trade routes and sustained volatility in fuel prices.

This has had an impact on the cost of transporting goods, causing logistical delays, and affecting the global supply chain. Within this context, the vulnerability of EU countries to external energy resources remains evident, reinforcing the urgent need to consolidate a diversified, secure, and resilient energy strategy capable of ensuring an effective and sustainable energy transition. Times of uncertainty are often challenging for us. However, our previous experience has taught us to be flexible and to promptly implement corrective actions in these situations. Despite the current challenges, we have remained unwavering in our commitment to our customers. In fact, during these difficult times, we have not only continued to offer our services, but have expanded them in the areas of transport, international logistics, and maritime towing assistance. We have persevered in our intense work pace, aware of our vital role in the operation of a key sector.

2024 was a very important year for our international growth in all our activities and services, committing to innovation in both our business models and our resources, in order to undertake medium and long-term objectives based on efficiency and sustainability.

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Sustainable Development:

Sustainability is an essential element in guiding our business and growth strategies, as we are convinced that it is the best way to face the challenges associated with these times of crisis.

We carry out a holistic strategy that encompasses the entire value chain of our activity, consisting of objectives to reduce fuel consumption, invest in alternative fuels, implement energy efficiency projects, reduce our water footprint, carry out marine life preservation projects and improve efficiency in transit operations. We have set our own objectives to achieve decarbonisation in a realistic way, because we know that it is a necessity, not just a matter of regulations.

We have taken a step forward in our commitment to sustainability and in reducing our emissions by joining the United Nations Global Compact, basing our corporate sustainability strategy on its 10 basic principles, as well as the Net Zero Sea Alliance. We strive every day to comply with the international guidelines and plans of both the International Maritime Organisation (IMO) and the European Union, through the 'Fit For 55' agreement, which aims to reduce CO₂ emissions into the atmosphere by 55% by 2030 and to achieve carbon neutrality by 2050.

In February 2024, the Boluda Maritime Terminals' terminal in Fuerteventura obtained certification in accordance with international environmental management standards, reinforcing our commitment to sustainability and the continuous improvement of our operations.⁸

Moreover, in July 2024, Boluda & Suárez became the first Spanish company in the sector to obtain Corporate Green certification from OCA Global by complying with the 17 Sustainable Development Goals (SDGs) established by the UN. This recognition reinforces our commitment to sustainability and social responsibility and positions us as leaders in the implementation of business practices aligned with the 2030 Agenda.⁹

These initiatives reflect our determination to integrate sustainability into all aspects of our activity, contributing to the well-being of the communities in which we operate and to environmental protection.

Boluda Lines, a subsidiary of Boluda Shipping with more than 186 years of experience in maritime freight traffic, has consolidated its position in 2024 as a strategic operator between Spain and Northern Europe while strengthening its leadership in maritime traffic between the Spanish mainland and the Canary Islands. The Daily Canarias line continues to operate successfully, contributing to reducing land traffic congestion, minimising its carbon footprint, and ensuring a sustainable and efficient service.

A key milestone this year was the launch of a new weekly sea route connecting Santander with Tilbury (UK) and Rotterdam (Netherlands)¹⁰. This connection operates with an 800 TEU feeder vessel, covering the Santander-Tilbury route in three days and reaching the port of Rotterdam in two more days. The initiative enables Boluda Lines to offer a more sustainable alternative to road and ferry transport, strengthening Santander's position as an international logistics hub and expanding its network to the main hubs in Northern Europe.

⁸ 'Boluda takes another step forward in its environmental management', 28/02/2024

⁹ 'Boluda & Suárez: first Spanish company to achieve the 17 Sustainable Development Goals set by OCA Global', 08/07/2024

¹⁰ 'Boluda Lines strengthens its competitiveness in Short Sea Shipping with the launch of a new route between Spain, the United Kingdom, and the Netherlands', 03/04/2024

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We know that improving port efficiency and adapting port infrastructure is one of the keys to economic development. Therefore, in 2024 we innovated, expanded, and modernised our Boluda Maritime Terminals Santander terminal, making it one of the most competitive in the country. In 2024, it ranked in the “Top 10” of the Spanish port system in container traffic, with a movement of about 150,000 TEU¹¹. In fact, this expansion increases storage capacity by 46%. In addition to this, the new railway siding at the Port of Santander's container terminal will increase intermodal operations and improve connectivity with the hinterland, consolidating Santander as a competitive and strategic port within our global logistics network.

Social Commitment:

In 2024, we reaffirmed our commitment to the economic, social, and environmental development of the communities in which we operate, consolidating our role as an agent of positive transformation in the region.

Boluda's active participation in the I Logistics Forum of Cádiz¹², held in January, highlighted our commitment to sustainability and intermodality. We promote rail traffic to Cádiz, with five weekly trains connecting the city with the Canary Islands and West Africa, including destinations such as Cape Verde, Senegal, Mauritania, and Morocco. This strategy not only improves cargo management efficiency, but also contributes to reducing CO₂ emissions, in line with environmental sustainability objectives.

In the educational field, we have supported the training of professionals in the port and logistics sector. In July, our Chairman Vicente Boluda Fos sponsored the closing ceremony of the 32nd edition of the Master's Degree in Port Management and Intermodal Transport¹³, highlighting the importance of specialisation and continuous training to meet the challenges of the sector. This program, which has a high employability rate, reflects the company's commitment to developing talent and creating job opportunities.

Boluda has also shown its social sensitivity through charitable initiatives. In April, we collaborated with the Aspanion association in the creation of the children's story 'Ramiro is a hero', with the aim of raising awareness about childhood cancer and supporting children and families affected by this disease¹⁴.

These actions reinforce our comprehensive commitment to sustainable development, social cohesion, and the well-being of the communities in which we operate.

SPAIN

In 2024 and currently in 2025, the company's Board of Directors continued to participate in business organisations. Vicente Boluda Fos continues to serve as Chairman of the Spanish

¹¹ Forecast announced by Ignacio Boluda during the presentation of the second phase of the container terminal of the port of Santander and its railway siding in June 2024.

¹² 'Boluda participates in the I Logistics Forum of Cádiz', 18/01/2024

¹³ 'Vicente Boluda Fos sponsors the 32nd edition of the Master's Degree in Port Management and Intermodal Transport', 05/07/2024

¹⁴ 'Boluda collaborates with Aspanion to raise awareness about childhood cancer with the story *Ramiro is a hero*', 23/04/2024

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Shipowners' Association (ANAVE), and his son, Vicente Boluda Ceballos, vice-president of Boluda Towage, is Chairman of the National Association of Tugboats of Spain (ANARE).

In 2024, we were once again recognised as an undisputed benchmark in the international maritime sector. In May, Boluda Towage was named "Tug Owner of the Year 2024" during the prestigious International Tug & Salvage Awards, held in Dubai¹⁵. This award recognises the company's ability to provide an excellent service on a global scale, especially highlighting its strong international presence, the strength of its fleet, and its firm commitment to sustainability and technological innovation in port towage.

In June, our Chairman, Vicente Boluda Fos, received the GENTLEMAN 2024 Award for his business career¹⁶, a recognition that highlights his leadership at the helm of the corporation and his ongoing commitment to defending the Spanish maritime sector. During the ceremony, his role as 'one of the country's most representative businessmen' was highlighted, as well as his active participation in leading business organisations and his constant drive for the Group's growth and internationalisation.

In October, we received the Economy 2024 Award¹⁷, in the framework of the VIII edition of the Levante-EMV Awards. This recognition was awarded for our key role in the Spanish economy and for the impact of our activity in strategic sectors such as maritime transport, international logistics, and energy efficiency. According to the jury, Boluda represents 'an exemplary trajectory of effort, vision, and commitment to the country'.

Canary Islands

For the Corporation, offering comprehensive logistics services that guarantee the connectivity of the mainland with the Canary Islands is a primary objective. The contribution and impact of the activities carried out by the company on the Canarian society and its economic development contribute to reducing the limitations due to its insularity and provide an ideal framework for promoting its internationalisation. In a context of economic recovery, promoting job creation is essential to meet customers' needs, many of whom are directly or indirectly related to the tourism sector.

The Canary Islands are one of the Corporation's administrative and financial nerve centres, with a workforce of more than five hundred people. Within the archipelago, we offer maritime and land transport services, stowage and unstowage terminals, freight forwarding, ship consignment, project cargo, towing, maritime salvaging, logistics warehousing, mooring, employee transport and ship provisioning, and accident surveying.

On 17 October, together with Car Canarias Logistic —a company formed by Toyota Canarias, Grupo Ari, and Grupo Cabrera Medinahan— we inaugurated the vehicle yard that will optimise and make the import and management of cars in the Canary Islands more sustainable. These companies manage more than 50% of the Canary Islands' automotive market. The multi-purpose terminal, located at the Boluda Maritime Terminals Las Palmas facilities in Puerto de La Luz, has a surface area of 18,000 square metres with capacity for up to 1,100 vehicles, providing a key space for the sector's logistics operations.

¹⁵ 'The industry awards Boluda Towage "Tug Owner of the Year" 2024', 27/05/2024

¹⁶ 'Mr Vicente Boluda Fos, GENTLEMAN 2024 Award for his business career', 14/06/2024

¹⁷ 'Boluda Corporación Marítima receives the Economy 2024 award', 16/10/2024

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This new strategic commitment to growth and the significant investments made in the container terminals of the Canary Islands guarantee effective connectivity between the islands and the mainland, with a highly competitive service offering high quality standards. As a result, joint management of operations, global control, and the efficiency of the entire maritime transport logistics chain are optimised.

Boluda Corporación Marítima reaffirms one more year its commitment to culture and the local community by sponsoring the symphonic concert of the International Festival of Theater, Music and Dance of Las Palmas de Gran Canaria (Temudas Fest)¹⁸. The event was held at the Boluda container terminal at Muelle de La Luz, transformed into a spectacular stage with containers that served as a backdrop for the performance of the Gran Canaria Philharmonic Orchestra.

NORTHERN EUROPE: GERMANY, BELGIUM, THE NETHERLANDS, AND THE UNITED KINGDOM

At a global level, Boluda Corporación Marítima is increasing its efforts to strengthen its leadership, increase the quality of its services, and expand its port and maritime scope.

In 2024, our 'Boluda Towage' division continued to consolidate its global leadership in the maritime towage sector by expanding its operational coverage and strengthening its presence in the main ports of Northern Europe and the Atlantic (Germany, Belgium, the Netherlands, and the United Kingdom). In February, we incorporated the VB TRAGEN in the German port of Wilhelmshaven¹⁹, a tugboat specially designed for Liquefied Natural Gas (LNG) operations, thus reasserting our commitment to sustainability in energy traffic. In September, the VB Seebulle²⁰ — a state-of-the-art tugboat that strengthens our presence in strategic ports and meets the most advanced technical and environmental requirements in the industry— joined our fleet in Northern Europe.

That same month, we acquired the tugboat company Resolve Salvage and Fire (Gibraltar) Limited²¹ through Boluda Towage. As a result, we are continuing our expansion process in the international market by strengthening our presence in such a strategic location for maritime transport as the Strait of Gibraltar, the gateway from the Atlantic to the Indian Ocean via the Mediterranean Sea.

A few months later, the tugboat VB RESPONDER joined our fleet in Gibraltar²², in a ceremony attended by our Chairman, Vicente Boluda Fos, and the region's prime minister, Fabian Picardo. This enhanced our operations on one of the world's busiest maritime shipping routes.

Our institutional commitment was also evident when the Belgian Minister of Justice, Paul Van Tigchelt, visited our facilities in Belgium²³ and acknowledged the economic and operational relevance of Boluda Towage for the region.

¹⁸ 'Boluda once again takes part in the 28th edition of Temudas Fest', 02/08/2024

¹⁹ 'Boluda adds the VB TRAGEN to its fleet in Germany', 20/02/2024

²⁰ 'VB SEEBULLE joins the Boluda Towage fleet in Northern Europe', 06/09/2024

²¹ 'Boluda strengthens its global leadership in the maritime towage sector', 07/02/2024

²² 'Boluda strengthens its fleet in the port of Gibraltar with the addition of a new vessel', 18/06/2024

²³ 'Belgian prime minister of justice visits Boluda Towage', 12/02/2024

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The company's international expansion took a major step forward in March when Boluda Towage assisted the British aircraft carrier HMS Prince of Wales during its stopover in the port of Rotterdam.²⁴ The ship was returning from 'Steadfast Defender 24', one of the largest military exercises that has been arranged by NATO since the Cold War. On 5 June, Boluda Lines' ship Lucia B made its first port call also in Rotterdam²⁵, thus expanding our logistics offering between Spain, the United Kingdom, and the Netherlands with an efficient, reliable, and sustainable maritime alternative to land transport.

As part of our inorganic growth strategy, in May Boluda Towage formalised the acquisition of the British company SMS Towage Ltd²⁶ thereby significantly expanding our operational network in the United Kingdom. This move was consolidated in October with the purchase of the Finnish firm Yxpila Hinaus-Bogsering (YHB)²⁷. This company will bring to Boluda Towage all its experience in towing operations in the extreme conditions of the Baltic Sea, where ice and low temperatures require the knowledge and skill of expert crews to carry out manoeuvres safely and efficiently.

These actions reflect Boluda Towage's dynamism in its expansion process, the strength of its operating model, and its active contribution to the energy and logistics transition in Europe.

FRANCE

Boluda France was created in 2007 following the purchase of Les Abeilles, a company that began its activities in 1864 and currently operates in the French ports of Marseille-Fos, Marseille, Dunkirk, Le Havre, Brest, Nantes Saint-Nazaire, and La Rochelle; in the overseas departments of Réunion and Mayotte; as well as in the West African ports of Tangier (Morocco), Dakar (Senegal), Abidjan and San-Pédro (Ivory Coast), Nouadhibou and Nouakchott (Mauritania), Lomé (Togo) and Kamsar (Guinea).

This year, we strengthened our maritime and offshore salvage fleet through the acquisition of Les Abeilles, adding 6 modern and powerful vessels under the French flag²⁸ and experienced French crews to the more than 40 vessels operating in the main ports of the French Atlantic and Mediterranean coasts, overseas territories in the Indian Ocean, the African Atlantic coast, and in East Timor in Asia. Les Abeilles brings all its experience to Boluda Towage to optimise its efficiency, safety, and responsiveness in emergency manoeuvres.

Through its subsidiary Boluda Towage France, the towage division also expanded its activity in Asia through new strategic investments in Honkong Salvage & Towage Services to develop business opportunities and innovative solutions.

In addition to this numerical growth in France, this year gave us an important family moment, as in June the entire Boluda family was interviewed by the prestigious economic magazine 'Les

²⁴ 'Impeccable assistance in the port of Rotterdam to the British Royal Navy aircraft carrier HMS Prince of Wales', 20/03/2024

²⁵ 'Historic first call by Boluda Lines in the port of Rotterdam', 05/06/2024

²⁶ 'Boluda Towage acquires the British company SMS Towage Ltd.', 24/05/2024

²⁷ 'Boluda acquires Finnish port towage and icebreaking company Yxpila Hinaus-Bogsering (YHB)', 18/10/2024

²⁸ 'Boluda Towage acquires Les Abeilles International and strengthens its growth in France', 04/06/2024

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Echos²⁹. In this unprecedented report, Vicente Boluda, together with his three children —Vicente, Nacho, and Verónica, — looked back on the history of the corporation and addressed the challenges that lie ahead with the fourth generation now fully integrated into the family business.

EGYPT

Through our Boluda Towage division, in 2024 we began operating at the container terminal of the port of Abu Qir³⁰, a strategic enclave for the commercial maritime connection between Africa, Asia, the Indian Ocean, and Europe.

Our first assistance in Egypt took place on the container ship ZHONG GU JI LIN which we escorted to its berth. A few days later, on 12 January, the tugboats received and assisted the second container ship, MAO GANG SHANG HAI, in port.

COSTA RICA

2024 began with the start of operations in the ports of Limón and Moín, on the Caribbean coast of Costa Rica³¹.

Operations in this region began following Boluda Towage's awarding of the public tender launched by the Board of Port Administration and Economic Development of the Atlantic Coast (JAPDEVA), which will operate in these waters with the tugboat SD ROVER.

The work of this vessel will be key to the entity's fulfilment of continuous improvement objectives and efficiency in the maritime services it provides in these ports.

8.2 Relations with local community stakeholders and dialogue procedures

The Corporation interacts closely with its stakeholders by sharing information through various communication channels, whether they be customers, employees, port authorities, trade unions, the media, or society.

In order to give greater visibility and recognition to our brand, we strengthened digital communication by enhancing our presence in the most widely used social networks such as Facebook, Twitter, LinkedIn, as well as frequently publishing news on the corporate website www.boluda.com.es/en/home/ as part of our external communication actions.

The solid relationship established over the years with both the specialised national and international maritime and logistics press, as well as with the general media, has allowed us to disseminate relevant information about our company through some thirty press releases, such as the addition of new tugboats and container ships to the fleet, participation in industry events and fairs, the inauguration of new facilities, special manoeuvres and towing operations, etc.

On numerous occasions, interviews are conducted with the Chairman of Boluda Corporación Marítima and with CEOs and members of the Board of Directors of the different companies. Moreover, opinion articles are published in different media outlets, and the company participates in industry forums.

²⁹ 'Interview with the entire Boluda family in the French newspaper Les Echos', 20/06/2024

³⁰ 'Boluda begins operations in Egypt', 25/01/2024

³¹ 'Boluda Towage begins operations in Costa Rica', 08/01/2024

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Boluda Corporación Marítima identifies and prioritises the following stakeholder groups, with Group 1 being identified as the most important for the company:

Group 1:

- Employees
- Customers
- Suppliers
- Port Authorities
- Unions
- Executives
- Competition

Group 2:

- Media
- State Administration

Group 3:

- Subcontractors
- Supplies

- Third Sector
- NGDOs

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The following are the topics, communication channels, and improvement commitments identified for each stakeholder group.

Stakeholder Group	Topic	Communication Channel	Commitment to Improvement
Employees	Training and development	Social media	Employee Portal/Intranet
	Social benefits	Website	Work climate survey
	Health and safety	Email	Schedule rationalisation
Customers	Service	Social media	Satisfaction surveys
	Professionalism	Website	
	Personalised care	Telephone Physical presence Post	
Suppliers	Good contractual relationship	Social media	Improvement of payment terms
Public Administration	Good contractual relationship	Social media	
	Collaboration on common issues	Website Telephone Post	
Unions	Fair Labour Practices	Website	Improvement of communication
	Agreements	Telephone	
	Occupational health and safety	Post	
Executives	Efficient decision-making system		Compliance
Competition		Website Social media	
Media	News dissemination	Press releases	Improvement of communication

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8.3 Partnership and sponsorship actions

SPAIN

The Corporation is a member of several associations linked to the maritime sector:

- Asociación de Navieros Españoles (Spanish Shipowners' Association) (ANAVE)
- Asociación Naviera Valenciana (Valencian Shipping Association) (ANV)
- Asociación Nacional de Remolcadores de España (The National Association of Tugboats of Spain) (ANARE)
- Clúster Marítimo Español (Spanish Maritime Cluster) (CME)
- Asociación de Empresarios de Actividades Marítimas (Employers' Association of Maritime Activities) (APEAM)
- Instituto Marítimo Español (Spanish Maritime Institute) (IME)
- Real Academia de la Mar (Royal Academy of the Sea)
- Propeller Club Valencia
- Asociación Nacional de Empresas Estibadoras y Centros Portuarios de Empleo (National Association of Stowing Companies and Port Employment Centers) (ANESCO)
- Federación Canaria de Empresas Portuarias (Canary Islands Federation of Port Companies)
- Asociación Española de Consignatarios de Buques (Spanish Association of Shipping Agents)

In addition, it is also linked to the Valencian and national business sector through:

- Asociación Valenciana Empresarios (Valencian Association of Entrepreneurs) (AVE)
- Escuela de Empresarios (Business School) (EDEM)
- Instituto de Empresa Familiar (IEF)
- Confederación Empresarial Valenciana (Valencian Community Business Confederation) (CEV)
- Cámara de Comercio, Industria y Navegación de Valencia (Valencian Chamber of Commerce, Industry, and Navigation)
- Asociación para el Progreso de la Dirección (Association for the Advancement of Management) (APD)
- Consejo Empresarial Alianza por Iberoamérica (Business Council Alliance for Ibero-America) (CEAPI)
- New Economy / Círculo de Confianza de la Nueva Economía (New Economy Circle of Trust) (CCNE)
- Club Financiero Génova (Genova Financial Club)
- Asociación de Usuarios de SAP España (Spanish Association of SAP Users)

8.4 Contributions to Foundations and Non-profit and Social Action Associations

As part of our Corporate Social Responsibility (CSR) policy, Boluda Corporación Marítima collaborates on an ongoing basis with several foundations in social, cultural, and sporting activities, always with a firm commitment to ensuring that the Corporation's activities have a positive impact on society. These foundations include the following:

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- Fundación Valenciana de Estudios Avanzados (Valencian Foundation for Advanced Studies)
- Fundación Premios Rei Jaume I (Rei Jaume I Awards Foundation)
- Fundación Mujeres por África (Women for Africa Foundation) (MxA)
- Aportem - Puerto Solidario Valencia (Valencia Solidarity Port)
- Fundación Puertos de Las Palmas (Ports of Las Palmas Foundation)
- Fundación de la Comunidad Valenciana Centro de Investigación Príncipe Felipe (Valencian Community Príncipe Felipe Research Centre Foundation)
- Fundación del Real Madrid (Real Madrid Foundation)
- Fundación para el Análisis y Estudios Sociales (Foundation for Social Studies and Analysis) (FAES)

• **Aportem. Puerto Solidario Valencia.** An altruistic association focused on promoting Corporate Social Responsibility in the Valencian port community and its surroundings, of which the Group is a founding member. Aportem carries out various solidarity campaigns aimed at schools and institutions in the port area of Valencia.

In addition to the annual financial contribution, the Corporation has participated in the Three Kings Campaign with the purchase of toys for schoolchildren in the Valencia Maritime District.

• **Mujeres por África (MxA).** The main objective of this private foundation is to contribute to the development of the African continent by supporting and accompanying African continent by supporting and accompanying women, who are the driving force behind its progress. MxA works in its own programs and through strategic alliances and collaborations with other organisations that share its objectives. This entity has become a national and international benchmark in the effort to promote fair, inclusive, and equitable development in Africa in which women are free and have full citizenship status. The Corporation has collaborated with this foundation since 2015.

• **Fundación Valenciana de Estudios Avanzados.** Since its beginnings in 1978, the Fundación Valenciana de Estudios Avanzados has organised multiple activities of scientific and cultural dissemination, bringing the most recent academic research and reflection to the public beyond the university environment. The foundation has HM the King as honorary Chairman; the President of the Generalitat as institutional Chairman, in 2022, Ximo Puig; Vicente Boluda as President of the Foundation, and Javier Quesada as his Executive President.

• **Rei Jaume I Awards Foundation.** It is a private, non-profit institution established by the Fundación Valenciana de Estudios Avanzados and the Generalitat Valenciana for the organisation and delivery of the Rei Jaume I Awards. Boluda Corporación Marítima collaborates with this foundation with the aim of generating synergies between science and business.

• **Fundación Puerto de Las Palmas.** Boluda Corporación Marítima collaborates with this non-profit state public sector organisation whose main objective is to promote and organise initiatives for foreign promotion, training, culture, sports, social activities, research and development (R&D), and technological innovation (TI) in the Canary Islands, aimed especially at the members of the Port Community of Las Palmas.

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• **Fundación Lab Mediterráneo.** Its objectives are to encourage the creation and attraction of technology start-ups, promote support for companies in non-technology sectors in the region to accelerate their digital transformation, contribute to increasing private investment in innovation and R&D, and help to boost research. It aims to position the Valencian Community as a national and European benchmark in entrepreneurship, innovation, technology, and research. To achieve its objectives, it relies on the work and involvement of its patrons, including Boluda Corporación Marítima since 2001.

The amounts contributed by the subsidiaries of Boluda Towage Spain total €208,399.45, with the associations detailed below:

BOLUDA TOWAGE SPAIN	
ACRONYM	ASSOCIATION
AESBA	ASOCIACIÓN DE EMPRESAS DE SERVICIOS DE LA BAHÍA
ALMERIPORT	FUNDACIÓN BAHIA ALMERIPORT
ANARE	ASOCIACIÓN NACIONAL DE REMOLCADORES DE ESPAÑA
ANV	ASOCIACIÓN NAVIERA VALENCIANA
APEMAR	ASOCIACIÓN PROFESIONAL EMPRESAS ACT. MMA
ASEAM	ASOCIACIÓN DE EMPRESARIOS DE ACTIVIDADES MARITIMAS DE CARTAGENA
ASECOB	ASOCIACIÓN ESPAÑOLA DE CONSIGNATARIOS DE BUQUES
ASEMPAL	CONFEDERACIÓN EMPRESARIAL DE LA PROVINCIA DE ALMERÍA
CECAPYME	CONFEDERACIÓN CANARIA DE LA PEQUEÑA EMPRESA
CECE	CONFEDERACIÓN DE EMPRESARIOS DE CEUTA
CRUZ ROJA	CRUZ ROJA
ESCODE	FUNDACIÓN LABORAL ESCODE
FEDEPORT	FEDERACIÓN CANARIA DE EMPRESAS PORTUARIAS
FOE	FEDERACIÓN ONUBENSE DE EMPRESARIOS
PROSEVILLAPORT	ASOCIACIÓN PARA LA PROMOCIÓN DEL PUERTO
ISU	INTERNATIONAL SALVAGE UNION
PROPELLER CLUB	ASOCIACIÓN PROPELLER CLUB DE CASTELLÓN
RCNV	REAL CLUB NÁUTICO DE VALENCIA
	FUNDACIO PORTCASTELLO
	REAL COFRADIA JESUS EN LA COLUMNA

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In this other table, the total contributions of the Boluda Shipping division amount to €3,185.11, broken down by company as follows:

BOLUDA SHIPPING	
ACRONYM	ASSOCIATION
	CONFEDERACIÓN PROVINCIAL EMPRESARIO
	MH TEAM DEPORTE Y TENCOLOGIA

MEXICO

As companies committed to the needs and problems of society, Boluda Towage México and its subsidiaries, within the framework of their CSR actions, collaborate with various associations and participate in different entities.

Compañía Marítima del Pacífico (CMP) collaborates with FIDENA (Fideicomiso de Formación y Capacitación para el Personal de la Marina Mercante Nacional) by hiring aspiring chief engineers in their last year of their studies. Trainee officers graduated from merchant marine schools embark on tugboats for periods ranging from six months to a year, paid by the company, and covering their transport, food on board, and social security needs. This company also collaborates by sponsoring the sportswear of several football teams in the area.

Servicios Corporativos Marítimos (SCM) collaborates with financial contributions to the Mazatlán Red Cross.

In Mexico, Boluda Towage companies belong to and participate in the following associations:

- Asociación Mexicana de Armadores y Remolcadores Marítimos (ASOMAR). CMP y Servicios Marítimos de la Baja California (SMBC) are part of the association. It brings together port towage service companies in Mexican ports. The association also acts as an advisory body to the Federal Government on issues related to the maritime sector.
- Cámara de Comercio de España en México. Servicios Corporativos Marítimos is associated with this corporation, which represents, promotes, and defends the general interests of Spanish companies.
- Asociación de Directivos Mexicanos en Recursos Humanos (AMEDIRH). SCM takes part in training courses and seminars for managers and administrators organised by this association.

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Boluda Corporación Marítima's Mexican companies contribute a total of \$6,193.00 (Mexican pesos) to various entities and associations listed in the following table.

BOLUDA TOWAGE MEXICO	
ACRONYM	ASSOCIATION
	JOVENES DE MAZATLAN
	TRIPULACION LA PAZ
ASIPONA TAMPICO	ADMINISTRACION DEL SISTEMA PORTUARIO NACIONAL TAMPICO S.A DE C.V
CRUZ ROJA MAZATLAN	CAPITANIA DE PUERTO SALINA CRUZ
ASIPONA SALINA CRUZ	ADMINISTRACION DEL SISTEMA PORTUARIO NACIONAL SALINA CRUZ S.A DE C.V

AMERICA

Uruguay:

Through Boluda Towage América, the Corporation collaborates with the Teletón Foundation for paediatric rehabilitation, to which it contributes a total of €4,629.20.

Panama:

Through its subsidiary in Panama, Tug Services Panamá, the Corporation contributed a total of €9,205.55 to the Universidad Marítima Internacional de Panamá and the Asociación Pro-rescate de la niñez y la juventud.

FRANCE

Through Boluda Towage France and its subsidiaries, the Corporation belongs to and collaborates with the following French institutions and associations:

- Armateurs de France (ADF)
- Association Professionnelle des Entreprises de Remorquage Maritime (APERMA)
- InfoMer
- Association Française du Droit Maritime (AFDM)
- Union Maritime Interprofessionnelle de La Réunion (UMIR)
- Union Maritime et Fluviale (UMF)
- Union Patronale des Bouches du Rhône. UP 13
- Club Croisière Marseille Provence
- Propeller Club (Le Havre, Dunkerque, La Rochelle)
- Association Normandie Maritime
- Synerz LH. Association des entreprises de la Zone Industriale Portuaire du Havre
- Société des Régates du Havre
- Association Entreprise Service de Dunkerque
- L'Union Maritime du Port de La Rochelle (UMLR)

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- Union Maritime de Brest et de sa Région (UMBR)
- Société Nationale de Sauvetage en Mer (SNSM). (Dunkerque, Le Havre)
- Amicale des Pompiers du Le Havre

Boluda Towage France also collaborates with the following institutions and associations in Africa (Ivory Coast, Morocco, Senegal, and Togo):

- Chambre de Commerce et d'Industrie de France. Côte d'Ivoire
- Communauté Portuaire de San Pedro. Côte d'Ivoire
- Communauté Portuaire d'Abidjan. Côte d'Ivoire (CPA)
- Union des Consignataires et Armateurs de Cote D'Ivoire (UCACI)
- Confédération générale des entreprises du Maroc (CGEM)
- Association Al Haouma-Maroc
- Familles Union de Remorquage de Dakar (URD). Senegal
- Communauté des Acteurs Portuaires du Sénégal | Dakar
- Association des Grandes Entreprises du Togo (AGET)
- Chambre de Commerce Européenne au Togo (CCET)
- Association Espoir Pour l'Afrique (EPA TOGO)
- Ambassade de France au Togo. Fête nationale de la France du 14 Juillet
- Association Actions Développement-Togo
- Comité National du Bien-être des gens de mer du Togo
- Tempête FC de Lomé. Équipe féminine de football
- Familles Boluda Lomé. Togo

PROFESSIONAL FEES		
ACRONYM	ASSOCIATION	COMPANY
CCE CI	CHAMBRE DE COMMERCE EUROPEENNE CI	IRES
CPSP	COMMUNAUTE PORTUAIRE DE SAINT PIERRE	IRES
UCACI	UNION DES CONSIGNATAIRES ET ARMATEURS DE COTE D IVOIRE	IRES
ALSYN	ALSYN GROUP	Union des Remorqueurs de Dakar
CAP SENEGAL	COMMUNAUTE DES ACTEURS PORTUAIRES DU SENEGAL	Union des Remorqueurs de Dakar
AGET	ASSOCIATION DES GRANDES ENTREPRISES DU TOGO	BOLUDA LOME
CCE	CHAMBRE DE COMMERCE EUROPEENNE AU TOGO	BOLUDA LOME
A2PL	ALLIANCE POUR LA PROMOTION DU PORT DE LOME	BOLUDA LOME
APERMA	APERMA	BOLUDA BREST
UMBR	UNION MARITIME BREST REGION	BOLUDA BREST

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	SYNDICAT ARMEMENT Français	BOLUDA DUNKERQUE
APERMA	APERMA	BOLUDA DUNKERQUE
	ASSO ENTREPRISE SERVICE DE DUNKERQUE	BOLUDA DUNKERQUE
	PROPELLER CLUB	BOLUDA DUNKERQUE
UMLR	UNION MARITIME DE LA ROCHELLE	BOLUDA LA ROCHELLE
APERMA	APERMA	BOLUDA LA ROCHELLE
	PROPELLER CLUB	BOLUDA LE HAVRE
	PROPELLER CLUB	BOLUDA LE HAVRE
GHAAM	GROUPE HAVRAIS ARMATEURS ET AGENTS MARITIMES	BOLUDA LE HAVRE
APERMA	APERMA	BOLUDA LE HAVRE
	NORMANDIE MARITIME	BOLUDA LE HAVRE
APERMA	APERMA	BOLUDA NANTES ST NAZAIRE
	CLUB DE LA CROISIERE MARSEILLE PROVENCE	BOLUDA MARSEILLE FOS
UP13	UPE 13	BOLUDA MARSEILLE FOS
UMF	UNION MARITIME ET FLUVIALE	BOLUDA MARSEILLE FOS
APERMA	APERMA	BOLUDA MARSEILLE FOS
UMIR	UNION MARITIME ET INDUSTRIELLE DE LA REUNION	BOLUDA LA REUNION
APERMA	APERMA	BOLUDA LA REUNION
ADF	ARMATEURS DE France	BOLUDA France
ADF	ARMATEURS DE France	BOLUDA France
CMAF	COMITE MARSEILLAIS ARMATEURS France	BOLUDA France
APERMA	APERMA	COGEREM
	CONFEDERATION GENERALE DES ENTREPRISES MAROCAINES	SLD
CFCIM	Chambre Française de Commerce et d'Industrie du Maroc	BOLUDA TANGER MED

The total amount of professional fees and contributions was €126,168.87.

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Donations made in France and Africa by Boluda Towage France's subsidiaries amounted to €20,691.43, with details of the associations provided below.

DONATIONS		
ACRONYM	ASSOCIATION	COMPANY
MM	MARINE MARCHANDE	IRES (COTE D'IVOIRE)
	GRAND BASSAM ACCUEIL EXPAT	IRES (COTE D'IVOIRE)
PREFECTURE SAN-PEDRO	PREFECTURE DE SAN-PEDRO POUR INDEPENDANCE	LA PETRUSSIEENNE (COTE D'IVOIRE)
ONG	ORGANISATION A BUT NON LUCRATIF	LA PETRUSSIEENNE (COTE D'IVOIRE)
OPJEB	Organisation Panafricaine de la Jeunesse pour l'Économie Bleue	BOLUDA LOME (TOGO)
AFOCA	Ainés Football Club d'Anomé	BOLUDA LOME (TOGO)
Ambassade de France	Fête Nationale du 14 juillet 2024/Régisseur près Ambassade de France	BOLUDA LOME (TOGO)
CNBEGMT	Comite National du Bien-être des Gens de Mer du Togo	BOLUDA LOME (TOGO)
CEG AMADENTA	Collège d'Enseignement Général AMADENTA	BOLUDA LOME (TOGO)
MEPS	Ministère des Enseignements Primaires et Secondaires _ Togo	BOLUDA LOME (TOGO)
SNSM	SOCIETE NATIONALE SAUVETAGE MER	BOLUDA DUNKERQUE
	MUSEE PORTUAIRE	BOLUDA DUNKERQUE
MM	MARINE MARCHANDE	BOLUDA LE HAVRE
	AMICALE DES POMPIERS	BOLUDA LE HAVRE
BNO	Base Nautique de l'Ouest	BOLUDA LA REUNION

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NORTHERN EUROPE: GERMANY, BELGIUM, THE NETHERLANDS, AND THE UNITED KINGDOM

Through Boluda Towage Europe, the Corporation supports and is part of various non-profit institutions and associations, to which it has contributed a total of €86,992:

ASSOCIATIONS	AREA
Nieuwsblad Transport	Europe
Financieel Dagblad	Europe
Eesea (Business Development)	Europe
IHS / Seaweb for commercial & legal	Europe
ISU	Europe
ETA	Europe
IHS / Seaweb Germany	Germany
THB Deutsche Schifffahrts-Zeitung	Germany
Bremer Schiffsmeldedienst	Germany
Verein der Kapitäne (Captains club)	Germany
Bremer Rhederverein	Germany
Bremische Hafenvertretung	Germany
Nautischer Verein zu Wilhelmshaven	Germany
Nautischer Verein zu Bremerhaven	Germany
UBH Unternehmensverband Bremische Häfen	Germany
Unternehmensverband Hafen Hamburg e.V.	Germany
EnergyHub Wilhelmshaven e.V.	Germany
Wirtschaftsförderungsverein Jade e.V.	Germany
Wilhelmshavener Hafenwirtschafts-Vereinigung e.V	Germany
Hafenklub Hamburg	Germany
Flows Antwerpen	Belgium
APZI Zeebrugge	Belgium
De Anker Club	Belgium
Portaal van Vlaanderen	Belgium
Gentse Loodsenvereniging	Belgium
Royal Yacht Club	Belgium
Antwerp Water clerk foundation	Belgium
Golf course Rhoon	Netherlands
Rotterdam Water clerk foundation	Netherlands
VRC Cargadoors (Rotterdam Ship Agents Foundation)	Netherlands

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London River Boat Users	United Kingdom
British Tug Owner Association	United Kingdom
Cruise Britain Group	United Kingdom
Mersey Maritime	United Kingdom
Humber Chamber of Commerce	United Kingdom
Tees and Hartlepool Port Users Association	United Kingdom

Boluda Towage Europe participates in and sponsors different celebrations, fairs, and events with its customers, having contributed a total of €186,348 in these areas.

FAIRS AND EVENTS	AREA
Customer event Boluda Summer Vibes Party Rotterdam	Netherlands
Customer event Golftoernoument Rotterdam	Netherlands
Customer Party Hamburg (TugPas)	Germany
Spargelfahrt for local Agents	Germany
Family & Friends Day Bremerhaven	Germany
Job Fair @ SMM 2024	Germany
Customer event London	United Kingdom
Liverpool/Southampton - lunches/diners customers (instead of event)	United Kingdom
Grimsby & Immingham Shipping Association Dinner	United Kingdom
Still & West Portsmouth Dinner	United Kingdom
Tees Dinner	United Kingdom
Humber Agents Winter Dinner	United Kingdom
Humber Agents Summer Dinner	United Kingdom
Customer party Antwerp-Bruges (a la marine)	Belgium
Mosselsouper Terneuzen	Belgium

Boluda Towage Europe also sponsors the following events:

EVENT SPONSORSHIPS	AREA
St. Tugspotters (website)	Europe
Banquet Antwerp Water Clerk Foundation (hosting table with clients)	Belgium
Night of the Scheldt	Belgium
Argonaut Student club Gala Antwerp	Belgium

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Alfaport / ASV sponsored dinners / events	Belgium
Gala Navy Zeebrugge	Belgium
New Year reception MBZ - Maritieme kring - APZI Zeebrugge	Belgium
Mercyships	Belgium
APZI Gala	Belgium
A La Marine Nation (TAJO Talentatelier Gent)	Belgium
Lotto Zesdaagse Ghent	Belgium
Port Days Terneuzen	Belgium
Gentse Loodsenvereniging NY	Belgium
Kring Zeebrugge	Belgium
Anker Club Gent	Belgium
Stichting Varenscentrum (beer barrels)	Belgium
Seamen Centre Zeebrugge (logo)	Belgium
Brielse Roeiclub/Sponsoring Maasrace MHT Sept 2023	Netherlands
Rotterdam Marathon	Netherlands
VRC Cargadoorsdiner	Netherlands
VRC New years reception	Netherlands
Shipping Circle	Netherlands
Rotterdam Port Association	Netherlands
KWF Dutch Cancer Society	Netherlands
DP World Quiz	United Kingdom
Hellenic Engineer Dinner	United Kingdom
Invergordon Football Club Sponsorship	United Kingdom
Invergordon Football Club Golf Day	United Kingdom
Golf Sponsorship BTA Conference	United Kingdom
Ross Sutherland RFC	United Kingdom
UK Chamber Shipping Dinner	United Kingdom
BTA Conference / AGM / Dinner	United Kingdom
Institute of Chartered Shipbrokers Golf Day	United Kingdom
London Pilot Association Dinner	United Kingdom
Mersey Maritime Dinner Liverpool	United Kingdom
ICS Dinner Humber	United Kingdom
ICS Dinner Tyne	United Kingdom
THUPA Dinner	United Kingdom
Belfast Golf Day	United Kingdom

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Sailors Society Lunch	United Kingdom
Wynyard Golf for Seafarers	United Kingdom
DKMS Registration (bone marrow donation)	Germany

The total amount of contributions is €317,224.60.

8.5 Suppliers

For Boluda Corporación Marítima, the effectiveness and efficiency with which its suppliers provide their services can become a critical element in the provision of its own services, as they can condition the quality of the services offered to our customers directly or indirectly. Therefore, the Corporation has established various methods for approving and evaluating suppliers based on objective criteria that enable it to select the most suitable suppliers in each case.

Due to the diversity of activities and operations that coexist within Boluda Corporación Marítima, different procurement policies are applied depending on the division in question, always with the objective of streamlining operations and guaranteeing the provision of our services in a timely manner.

We are currently working to encompass these operations within a Corporate Management System that establishes a common framework for action in this regard and integrates the relevant ESG criteria (including human rights, environment, and corruption) to make this part of our value chain increasingly sustainable.

In this regard, the procedures under development include measures for the control and supervision of acquisitions in the aforementioned terms, in order to ensure compliance with applicable regulations, as well as with Boluda Corporación Marítima's internal sustainability requirements.

- Boluda Towage
 - o Suppliers in general: managed in accordance with the provisions of the Activity Coordination Procedure. This includes both safety and environmental requirements that must be met by all suppliers or subcontractors, including the obligation to provide the relevant documentation at the level of legal requirements and at the level of the Corporation's internal requirements. On each occasion, the documentation provided is reviewed by the inspection staff, as is the work carried out by the suppliers. In addition, each year, this staff, in collaboration with the procurement department, carries out an evaluation of service providers, considering objective criteria, including results obtained, technical capabilities, costs, payment facilities, efficiency of services, and possible synergies with the company.
As part of the Management Systems implemented in the Division, these processes are audited externally on an annual basis, in accordance with the ISO standards applicable in each case.
 - o Critical Suppliers are evaluated on a personalised basis due to the high degree of specialisation of their services, or because of their economic value, in addition to

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the fact that they may have a more direct impact on the provision of the Corporation's services.

- Boluda Shipping
 - o Suppliers in general: managed through the provisions of the Business Partner Procedure, applicable at the national level. It also integrates the AEO (Authorised Economic Operator) requirements that service providers must comply with to ensure cargo security. It is a means of communicating instructions to all suppliers and anyone who may perform a service on behalf of the Corporation. The monitoring and periodic evaluation of suppliers is the responsibility of this Division's procurement department. Additionally, in the case of Boluda Lines, the vessels in the fleet are subject to environmental audits, with a total of 14 being carried out in 2024. As part of the Management Systems implemented in the Division, these processes are audited externally on an annual basis, in accordance with the ISO standards applicable in each case.

8.6 Consumers

Boluda Corporación Marítima has established as one of its main objectives to provide to all its direct and indirect customers services of the highest quality and constant work to improve them.

The quality principles in the provision of Boluda Corporación Marítima's various services, as well as the objectives, are established at corporate level by Management. Quality management is then implemented in a decentralised manner.

This allows each company a certain level of autonomy to be able to make decisions at a local level, always within the strategic guidelines set by the Corporation, and thus adapt to the needs and expectations of its customers, thereby increasing their level of satisfaction.

Due to the different nature of the activities carried out in each of the divisions, and the requirements and needs of the Corporation's customers, the following is a detailed description of the management of relations with them and the assurance of the quality of the service provided:

- Boluda Towage: the towing service is tailored to the customer, who establishes the technical and safety conditions and any other standards applicable to the activity in question. Compliance with the conditions for the provision of the service stipulated before the start of the activity is verified on a regular basis. Finally, on an annual basis, those responsible for each base review the adequate compliance with customer specifications.
- Boluda Shipping: encompasses all processes in the logistics chain, so the priority focus in the provision of its services is to ensure the safety of goods and their delivery to the customer in optimal conditions. To comply with this approach, terminals and vessels were certified under the ISPS Code. This Code includes the obligation to implement all relevant security mechanisms to prevent unauthorised access to the storage facilities. Security measures are applied prior to the transport of goods, i.e. while they remain in storage facilities before shipment, as well as during transport itself. Some of the measures implemented include:
 - o Vessels: restricted access areas inside the ships, for example.

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- Terminals and logistics warehouses: perimeter fencing, access control, surveillance cameras, sealing of containers (both for maritime and land transport), etc.

Each seal applied to a container or goods is identified with a unique code, which is reflected in the documentation that accompanies the goods throughout their transport and is also communicated to the customer. This ensures the traceability of the goods from the collection point to the delivery point chosen by the customer. In the case of regular customers, specific agreements are drawn up, setting out the particular conditions of the service provision.

As for the system for customer complaints and claims, customers may communicate them through any means of communication provided by the Corporation for this purpose (by telephone, e-mail, complaint and suggestion boxes, etc.).

If a complaint or claim is received, those responsible for each area must, within their powers, manage and deal with it first at a local level. If it is not possible to close a complaint or claim at a local level, it will be referred to the management of the relevant Division, which will analyse it again and seek the optimal solution to try to provide a satisfactory solution to the complaint or claim reported to the Corporation by the customer. In 2024, no complaints or claims were received in this regard.

8.7 Financial Information

Detailed information about the profits obtained by the Group's countries in 2024 and 2023 is as follows:

2024	Profit/(loss) before corporate income tax (thousands of €)
Spain	5,430
Luxembourg	-
France	7,272
Germany	1,640
Netherlands	(316)
Belgium	1,867
United Kingdom	2,503
Ireland	42
Italy	2,919
Portugal	(1,194)
Finland	(211)
Switzerland	(315)

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Malta	-
Morocco	7,228
Ivory Coast	2,520
Togo	2,282
Senegal	(244)
Mauritania	586
Cape Verde	44
Egypt	(236)
Mauritius	5,710
Timor	(1,268)
Mexico	15,476
Panama	5,316
Uruguay	1,603
Paraguay	280
Dominican Republic	1,356
Total	60,290

2023	Profit/(loss) before corporate income tax (thousands of €)
Spain	10,859
Luxembourg	(383)
France	13,575
Netherlands	(648)
Belgium	(1,032)
Germany	(3,639)
United Kingdom	(6,166)
Italy	4,573
Portugal	(2,968)

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Switzerland	(446)
Morocco	5,896
Ivory Coast	2,885
Togo	1,200
Senegal	648
Mauritania	246
Mauritius	2,199
Cape Verde	24
Timor	(927)
Hong Kong	246
Mexico	18,555
Uruguay	2,756
Panama	2,745
Dominican Republic	480
Paraguay	(1,567)
Haiti	394
Argentina	(690)
Total	48,811

Regarding the amounts of taxes paid in 2024 and 2023, the details are shown in the following table:

2024	Corporate income tax paid (on a cash basis) (thousands of €)
Spain	416
Luxembourg	(5)
France	(1,398)
Germany	(182)
Netherlands	(490)
Belgium	350

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United Kingdom	(286)
Ireland	-
Italy	(2,053)
Portugal	(39)
Finland	-
Switzerland	(207)
Malta	-
Morocco	(2,062)
Ivory Coast	(1,037)
Togo	(378)
Senegal	(261)
Mauritania	-
Cape Verde	-
Egypt	-
Mauritius	-
Timor	(19)
Mexico	(5,539)
Panama	-
Uruguay	(153)
Paraguay	-
Dominican Republic	(207)
Total	(13,550)
2023	Corporate income tax paid (on a cash basis) (thousands of €)
Spain	4,060
France	4,197
Germany	405
Belgium	165

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United Kingdom	183
Portugal	81
Italy	497
Luxembourg	5
Togo	485
Morocco	507
Senegal	8
Ivory Coast	403
Timor	6
Mexico	2,333
Uruguay	59
Dominican Republic	251
Total	13,645

Regarding grants, the Group has received the following grants in financial years 2024 and 2023.

2024	Public Grants (thousands of €)	
Germany	Stiftung Schifffahrtsstandort Deutschland (Financial support for nautical and technical training, qualification and further education of crew members employed on ships registered in German seagoing vessel registers)	42
Belgium	Fonds Rijn en Binnenvaart/ Education Fund	203
Spain	Subvención Precio Gasoil (Diesel Price Grant)	28
Spain	Subvención Paro Biológico Pesca	61
Spain	Subvención Precio Combustible (Fuel Price Grant)	280
Total		614

2023	Public Grants (thousands of €)	
Netherlands	NOW Grant	935
Spain	Aid for land transport	926

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Belgium	Fonds voor de Rijn- en Binnenscheepvaart (FRB)	305
Spain	Other grants	83
Total		2,249

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

With this report on the statement of non-financial information, the Group complies with the requirements of Law 11/2018 of 28 December. Its contents were prepared using the Global Reporting Initiative (GRI) sustainability reporting framework as a reference, 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 non-financial information requirements based on current regulations. For all those aspects that were considered non-material for the organisation, this report addresses its management approach but does not provide detailed information on key KPIs or other quantitative indicators, as these 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 Non-Financial Information Statement the requirements of the law are met, as well as to identify the reporting standard that was used as a benchmark for this purpose.

Specifically, this GRI content index shows which pages of the Non-Financial Information Statement address each of the reporting areas identified by Law 11/2018, the GRI index used as a benchmark, as well as any omissions when addressing all the contents covered by those indicators according to the model indicated below.

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Content	Section	Associated GRI index
Business Model		
- Business environment and business model	1.1 1.2 1.3	2-1 2-22
- Markets in which the company operates	1.1 1.4	2-6
- Objectives and strategies	1.2	3
- Factors and trends affecting development	1.4	3
- Policies	2 2.1 2.2	2-23 2-24
- Risks	3	3
Environmental Issues		
- Effects of the company's activities on the environment and health and safety	4	3
- Precautionary principle, number of provisions, and safeguards for environmental risks	4	3
- Resources dedicated to environmental risk prevention	4 4.5	3
Pollution		
- Measures associated with carbon emissions	4.1 4.4	3
- Measures associated with light pollution, noise, and others	4	3
Circular Economy and Waste Prevention and Management		
- Initiatives to promote a circular economy	4.2	306-3
- Measures related to waste management	4.2	306-3
- Actions to combat food waste	4.2	3
Sustainable Use of Resources		
- 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

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Content	Section	Associated GRI index
Climate Change		
- Greenhouse gas emissions	4.4	305-1 305-2
- Measures to adapt to climate change	4.4	3
- Emission reduction targets	4.4	3
Biodiversity		
- Preservation measures	4.5	3
- Impact on protected areas	4.5	3
Social and Personnel Issues		
Employment		
- Total number and distribution of employees broken down by gender, age, country, and professional classification	5.1	2-7
- Total number and distribution of employment contract types	5.1	2-7
- Average annual number of permanent contracts, temporary contracts, and part-time contracts broken down by gender, age, and professional classification	5.1	2-7 405-1
- Number of layoffs broken down by gender, age, and professional classification	5.1	401-1
- Average earnings and their evolution broken down by gender, age, and professional classification or equal value	5.1	405-2
- Wage gap, the remuneration of equal or average jobs in society	5.1	405-2
- Average earnings of directors and executives	5.1	3
- Work disconnection policies	5.1	3
- Employees with disabilities	5.1	405-1
Working Hours Organisation		
- Work organisation	5.2	3
- Absenteeism hours	5.2	403-9 403-10
- Work-life balance measures	5.2	3
Health and Safety		
- Occupational health and safety conditions	5.3	3

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Content	Section	Associated GRI index
- Work accidents, in particular their frequency and gravity	5.3	403-9 403-10
- Occupational illnesses broken down by gender	5.3	403-9 403-10
Social Relationships		
- Social dialogue organisation	5.4	3
- Percentage of employees covered by collective agreements broken down by country	5.4	2-30
- Balance of collective agreements on occupational safety and health	5.4	2-30
Training		
- Policies implemented in the training field	5.5	3
- Total number of training hours broken down by professional category	5.5	404-1
Universal Accessibility for People with Disabilities	5.6	3
Equality		
- Measures taken to promote equality, equality plans, and non-discrimination and diversity management policy	5.7	3
Human Rights		
- Due diligence procedures in relation to human rights and, where appropriate, their mitigation, management, and reparation	6	3 406-1
- Complaints about human rights violations	6	406-1
- Promotion and compliance with ILO conventions related to freedom of association and collective bargaining	6	3
- Elimination of discrimination in employment, forced or compulsory labour, and child labour.	6	3
Corruption and Bribery		
- Measures implemented to prevent corruption and bribery;	7	2-23 205-3
- Measures to combat money laundering,	7	3
- Contributions to foundations and not-for-profit organisations.	8.4	413-1
Society		
Company Commitments to Sustainable Development		

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Content	Section	Associated GRI index
- Impact of the company's activity on employment, local development, local population, and on the region;	8.1	413-1 203-2
- Engagement with the local community	8.2	2-29
- Partnership or sponsorship actions.	8.3	3
Subcontracting and Suppliers		
- Inclusion of social, gender equality, and environmental issues in the procurement policy	8.5	3
- Consideration of their social and environmental responsibility in relations with suppliers and subcontractors	8.5	3
- Monitoring and audit systems and results thereof	8.5	308-1
Consumers		
- Consumer health and safety measures;	8.6	416-2
- Claim systems, complaints received, and resolution thereof.	8.6	3
Financial Information		
- Country-by-country pre-tax profits	8.7	3
- Taxes paid on profits	8.7	207-4
- Public grants received	8.7	201-4

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NON-FINANCIAL INFORMATION STATEMENT

FORMULATION OF THE NON-FINANCIAL INFORMATION STATEMENT FOR THE 2024 FINANCIAL YEAR

The undersigned, Sole Director of Boluda Corporación Marítima, S.L. hereby formulates the Consolidated Non-Financial Information Statement for the 2024 financial year, contained on pages 1 to 80 above, on 31 March 2025.

Mr Vicente Boluda Fos

Sole Director