

NON-FINANCIAL INFORMATION REPORT

2022

LAW 11/2018 on non-financial information and diversity.



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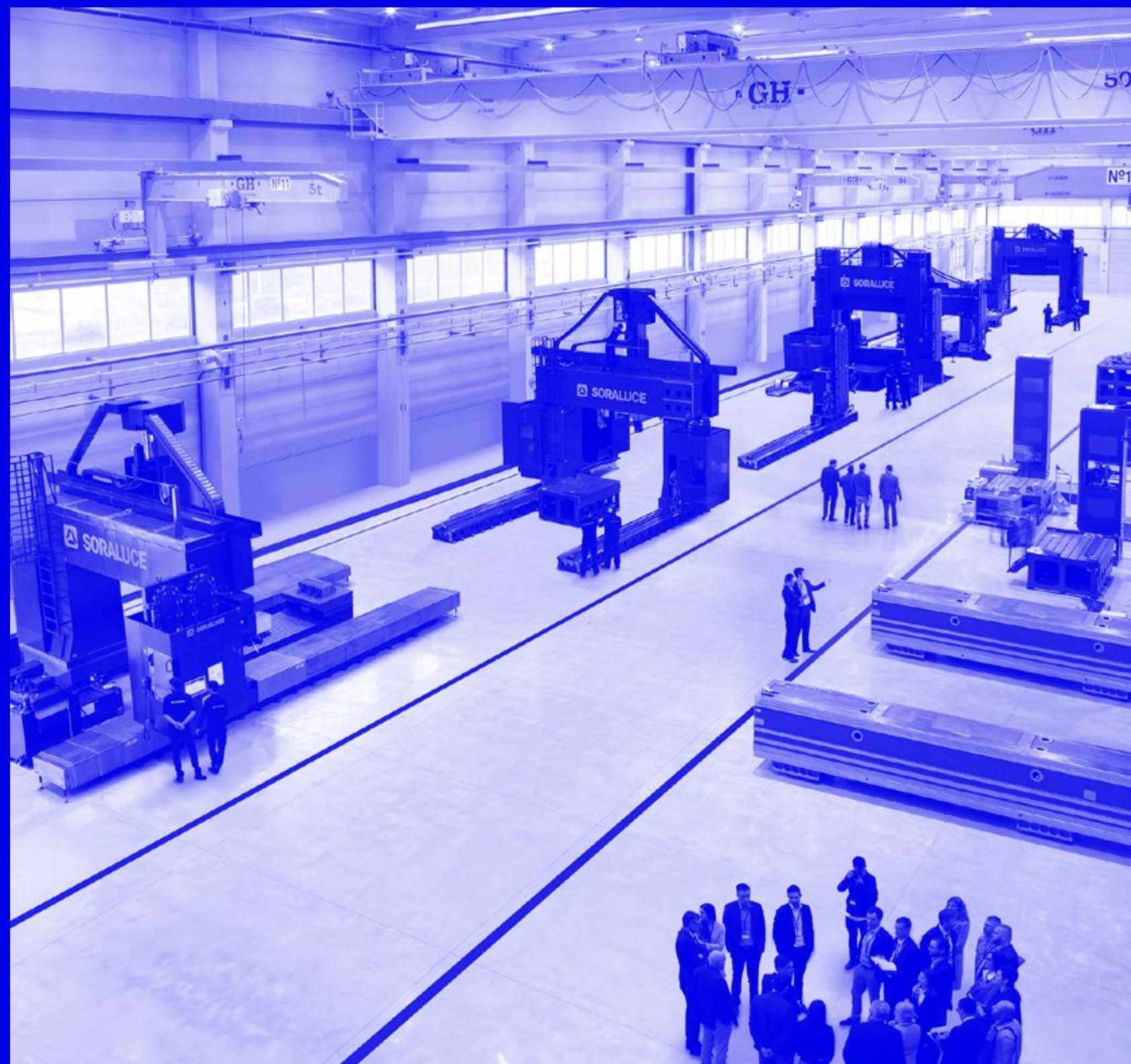
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Soraluce

[2-1] [2-6] [2-1]

SORALUCE is a cooperative group forming part of DANOBATGROUP and MONDRAGON Corporación, with registered office in Bergara (Gipuzkoa), which designs, manufactures and sells an extensive range of milling machines, boring machines and vertical turning machines, multi-purpose solutions and automated lines and systems, with a professional advisory service in machining engineering for the Railways, Energy, Capital goods, Construction machinery, Aerospace, Moulds and dies, Gas and oil and General engineering sectors.

Since SORALUCE S. COOP was originally incorporated in 1962 by 52 founding partners as

Talleres SORALUCE S.C.I., SORALUCE has been consolidated as a world leader in the machine tool milling subsector. SORALUCE's success is based on excellent quality, star-quality service, in-house state-of-the-art specialist technology, and a solid international presence. As a brand known for its splendid reliability and high performance, SORALUCE produces innovative solutions with a commitment to the technological progress of its customers, addressing the challenges of the most demanding machining work with efficiency and high levels of productivity, and establishing new standards in milling, boring and turning work.



Identity: perspective, mission and values

[2-23]

Since it was incorporated 60 years ago, SORALUCE has undergone three transformation cycles; cycles that define the vision it addresses and the future it seeks to build, on a clear premise of a personal and collective undertaking to do things better and in a different way.

It was at the outset of the third transformation cycle, during the decade of 2011 to 2020, that it moved on from a more traditional, transactional business model

to a relational model on the basis of an extensive offer of a basic product, exceptional technological innovation, the implementation of advanced solutions and services, and a more integral relational model with its business partners. It was also at this point that a perspective was established which has been in force for the last 10 years and which defines the Group's DNA.

Since 2012 this perspective has also been accompanied by basic aspirations that guide SORALUCE in its mission to help satisfy the needs of its customers, working alongside them to develop their competitiveness, involving their people in continuous improvement processes to assist with

their professional and personal development, and also involving suppliers and allies in the strategy, helping to generate wealth and employment with an attitude of permanent respect for its surroundings and the environment:



Competing on a global scale and becoming a world milling benchmark.



Development of DANOBATGROUP, MONDRAGON and their investees by means of a global multicultural and multilocalised perspective.



Developing, manufacturing and selling a premium product based on first-class service, technology, quality and reliability.



Open, demanding, changing, collaborative, self-managed international work environments.



Diversification: a range of geographical markets and customer sectors.



Commitment to the immediate surroundings through an increase in cooperative and exponential employment, an international ambassador of technical, educational and cultural capacities in the Basque Country, as a means of boosting its economy and its industry in a global competitive context.



Qualitative growth with singular state-of-the-art projects.





There is only one first

Estas Aspiraciones Básicas han sido reformuladas en el año 2022 como marco de actuación para la séptima década de historia de la empresa en paralelo con el inicio de su 4º ciclo de transformación y el lanzamiento de su nuevo claim: “There is only one first”. El lanzamiento de las nuevas Aspiraciones Básicas y del nuevo claim de la empresa está previsto realizarse y comunicarse a lo largo del primer cuatrimestre del año 2023.

Setting new standards

“Personal and collective undertaking to attempt to do things better and in a manner that is different to our usual way of doing things: from the launch of a new product to a service for our customers, from the development of new trade networks to the management of suppliers, from the professional development of our people to a commitment to the environment and our immediate surroundings. In a word, the way in which we learn, cooperate, and compete.”



Corporate values

SORALUCE's identity and organisational culture feature 4 corporate values, as follows:

01 “Proprietors and protagonists” cooperation

Being proprietors and protagonists means we work “on ourselves” and see the company as ours, we live out its vicissitudes, its problems and its triumphs as something that depends on us and affects us directly

and personally. The structure of a shared goal of ideas, objectives, means and interests, making up our “Common Project”.

02 “Commitment in management” participation

People are the only guarantee of the success of our cooperative project, and so our attitude is based on their commitment to participation and integration. The essential feature of our partnership-enterprise model is the involvement of its members in three areas: in

capital, in results, and in management. Participation in the construction of a business is not only a right, but also an obligation and a demand for mutual commitment.

03 Social Responsibility with “Solidarity-conscious distribution of wealth”

Work is not just a means of obtaining income, but also a source of satisfaction in relation to the need for personal and collective development, and so personal goals are compatible with those of the company, and the goals of the company are also compatible with social commitment. Internal distribution of the wealth created, with priority given to collective interests, is

also a guarantee of corporate survival, an expression of solidarity.

Conveying know-how and the knowledge accumulated inside and outside the Group is a way of distributing wealth in an attitude of solidarity.

04 Innovation based on “Permanent renovation”

A permanent attitude of searching for new options in all areas of our activity is a necessary condition for corporate progress, and also by way of a better response to the expectations we generate in society. The most specific feature of people is their ability to coordinate, integrate, judge, decide, imagine and create. We must accept change as something that is necessary and essential in corporate circles, and

therefore help our organisations to move forward in order to seek out and experiment with new solutions.

“Aprender a prender” [Learn to burn] is a good principle of adaptation and permanent renovation.

Part of DANOBATGROUP

SORALUCE forms part of DANOBATGROUP, the machine tool division of Corporación MONDRAGON, one of Europe's largest business groups. This means

it organisational culture is in keeping with the values professed by DANOBATGROUP.

— A focus on the customer

— People as a core concern

— Global innovation

— Team work / Cooperation

— Self-demand / Self-leadership

— Transformer of society



Part of Corporación MONDRAGON

SORALUCE forms part of MONDRAGON Corporación, an organisation with more than 264 organisations and over 82,000 people working on a cooperative basis. A partnership-enterprise project seeking to generate wealth for society by creating jobs. It is based on the association of autonomous, sovereign cooperatives

- The creation of wealth, economic development, and the material foundations of social welfare.
- The cooperative challenge: the feasibility of a participative business model with full priority extended to the human factor.

SORALUCE shares and adheres to MONDRAGON's Basic Principles of the Cooperative Experience, approved at the first Cooperative Congress in October 1987. These principles demonstrate the character and responsibility of SORALUCE's commitments:

working together towards institutional solidarity, using shared intercooperation mechanisms, and freely and voluntarily assigning faculties to corporate areas. The cooperative purpose seeks the following objectives:

- A fair and equitable society.
- The ideal of a more solidarity-conscious, free, self-managed, cooperative society.
- Free affiliation
- Democratic organisation
- Sovereignty of work
- Remuneration solidarity
- Intercooperation
- Social transformation
- Instrumental subordinated nature of capital
- Participation in management
- Universality
- Education



Business model

[2-1] [2-6] [2-9] [2-26]

Products

SORALUCE's current range is one of the most technologically comprehensive and specialised of the entire group of milling competitors. This is because, amid fully-fledged world economic crisis in 2010, the company decided to focus on organic growth through horizontal integration (extension of the product range) and also vertical integration upstream (internalisation of rotary tables for milling and turning work) and also downstream (internal development of knowledge and capacities to become the main contractor in automation projects). This anticyclical strategy was carried out with heavy continuous expenditure on R+D which has made the SORALUCE brand a technology leader, not only in the milling subsector, but also in the entire machine tool sector worldwide.

SORALUCE now offers the market an extensive range of milling machines, boring machines and vertical turning machines, multi-purpose solutions and automated lines and systems, with a professional advisory service in machining engineering. The range is also enhanced by a number of options and/or technological products such as, for example, the DAS™ (Dynamic Active Stabilizer) system, Modular Quill, Ram Balance (a ram drop compensation system), VSET (vision-based set-up system) or DWS (Dynamic Workpiece Stabiliser), all of which have international patents.





In order to ensure that the products/technologies sold by SORALUCE meet the EU Regulation establishing an export control system, brokerage, technical assistance, transit and transfer of Dual-Use goods, our Quality System has a "Management of goods for dual use" document, which stipulates the procedure for analysis and any action that may be required.

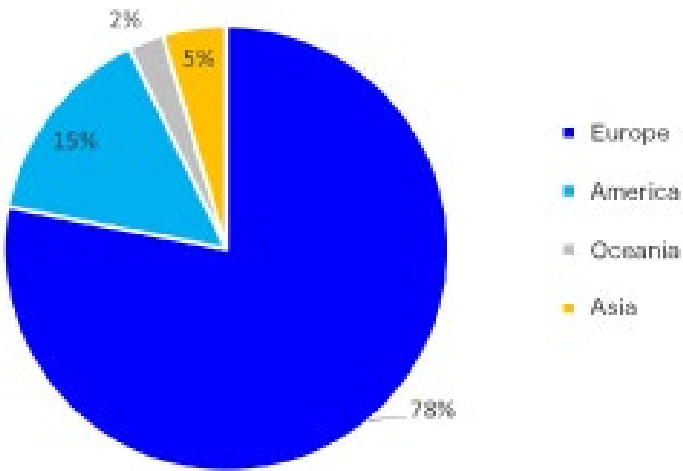


Markets

SORALUCE goods are sent to markets all over the world, and more than 80% to European markets.

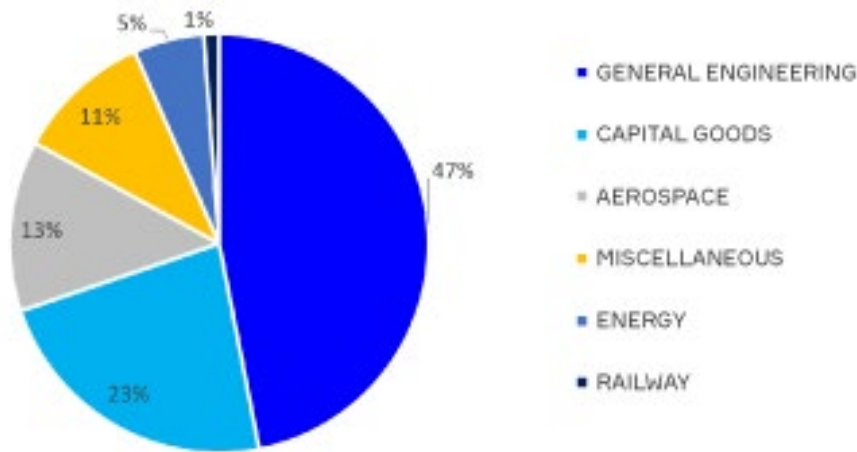
The chart below shows the distribution of orders by continents.

Orders by geographic areas 2022 (%)



By sectors, predominates the equipment goods sector, followed by the subcontractor shops and the energy sector.

Orders by sectors 2022 (%)



Investees

The following are the investees making up SORALUCE:

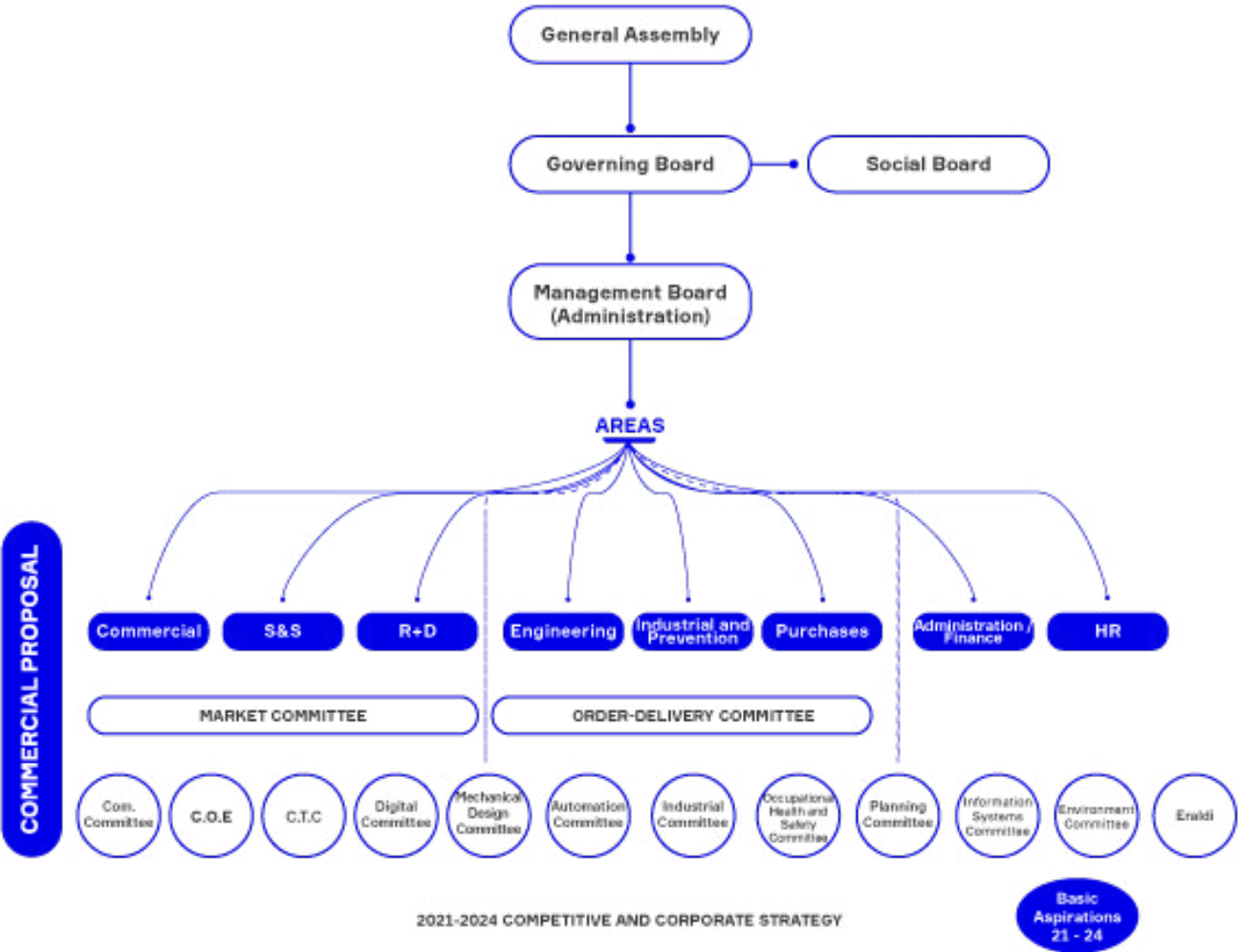
Company	% stake	Activity	Employees	Country
BIMATEC SORALUCE GmbH	63%	Commercial and Service	80	Germany
SORALUCE ITALIA SRL	65%	Commercial and Service	12	Italy
IDEKO	7,5%	Technology Center	118	Spain
GOIMEK	17%	Machining	86	Spain
DANOMAR	40,3%	Machine Assembly	28	Rumania
NOVAK	15%	Machining	29	Spain



Organisational structure

The organisational architecture defined by SORALUCE adapts and responds to the Group's basic aspirations and strategic planning. Twelve Committees implement, manage and monitor the strategy defined, and they are administered by the Management Board ("Consejo de Dirección"), which is

elected by the Governing Board ("Consejo Rector"). These Committees operate as coordinating and decision-making hubs for the implementation of the 2021-2024 Competitive and Corporate Strategy set out in subsections below.



General Assembly

The partner body composed of the partners, which deliberates liberates and takes decisions in areas within its remit, such as; examination and discharge of corporate management, approval of accounts and balance sheet, agreements on the distribution

of surpluses and establishment of the criteria for application of the Contribution to Education and Cooperative Promotion and other objectives in the public interest, inter alia.

Governing Board

The Cooperative's representation, governance and management body, exercising all powers in this regard, with the exception of any expressly reserved by the Law or these Bylaws for other corporate bodies. In any

case, it is authorised to establish general guidelines for action to be taken by the Cooperative, and for it to take any other action that may be assigned to it by legislation in force and the Bylaws.

Social Board

A body representing the cooperativist partners, with basic functions of information, advisory and

consultation with the Governing Board in all and any aspects affecting the working relationship.

Administration and Management Board

Administration is assisted and advised by a Management Board, composed of senior executives of the Cooperative and chaired by the Manager. The Management Board is defined as the body which coordinates the functions of the Governing

Board's management and advisory team, and its main functions are to establish, plan and assist the Cooperative's corporate development, and boost its management of the business.

Surveillance Committee

1.3. Perspective of the environment

[2-12] [2-25]

Machine tools are the capital good par excellence, the origin of modern industry as we know it today, and the substrate of any advanced industrial economy.

It may have a much more cyclical slant than other industrial sectors, featuring a small time discrepancy with respect to the economic cycle, and production downturns of as much as 30% during valley periods. It is also a sector in which, as in a large number of other industries, Asia has steadily increased its presence in terms of both consumption and production.

The sector has been transforming in recent years as never before due to the technological changes associated with robotics, digital twins, additive manufacturing, sensor equipment, digitalisation,

automation, multipurpose functions and/or artificial intelligence, changes for which most machine tool manufacturers lack the dimension to assimilate, develop and integrate them in their range of products and services.

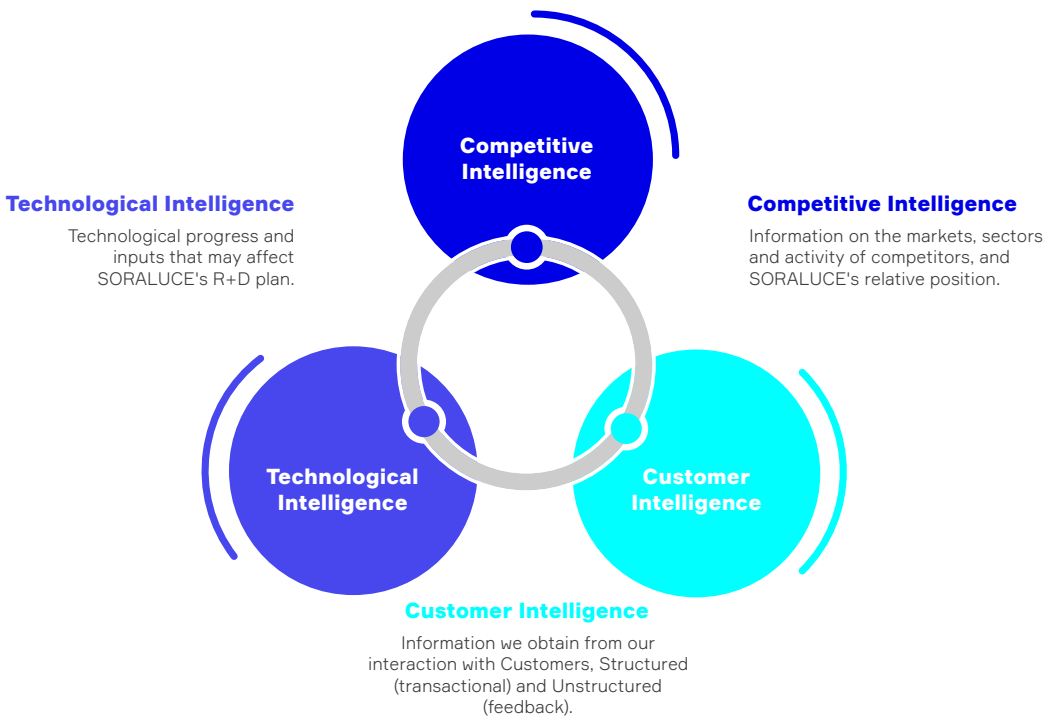
This fact is propitiating a reconfiguration of the map of machine tool manufacturers, in which traditional small and medium-sized Western businesses are being absorbed by multinational conglomerates operating in the same sector, or even outside the sector.



Competitive intelligence

Against this backdrop, in 2021 SORALUCE carried through a project of improvement defining objectives, roles and responsibilities to boost market intelligence and competitive surveillance. The outcome of this is that the company has established a reference to map out the various types of information and knowledge

acquired, and has also identified the various sources (inputs) and reports (outputs), a simple efficient system has been defined for the location of and access to information, and an annual calendar and a list of the parties responsible for working on this information have also been drawn up.



Main trends and opportunities

Historically the good quality-price ratio has been one of the competitive advantages of domestic manufacturers. At the present time we may say that this is necessary, but not sufficient. Companies' capacitation in multiple technologies and their ability to turn these capacities into a unique offer of products and services will be a key concern if companies in the sector are to survive this decade. Companies which must not and cannot remain detached from the digital revolution, in which customers are aware of new technologies and are connected with more information on the products and services available to them than ever before, in which businesses will develop and

supply new related products and services that will be undertaken by digitalisation, and in which the value of the brand and the people underscoring the brand will be more important than ever.

Among all these trends, two major opportunities have now emerged for SORALUCE: multipurpose machinery (integration of milling, turning and grinding technologies on a single machine) and automation solutions (whereby one or more machines form a work cell that is as unmanned as possible, using palletisation systems, robotised tool warehouse systems and in-process measurement systems.

1.4. Goals and strategies

[2-22] [2-28] [2-23] [2-24] [3-3]

SORALUCE defines its priority lines of action for the period 2021-2024 in its 2021-2024 Competitive Strategy, in keeping with the DANOBATGROUP 2021-2024 Corporate Strategy.

The plan pinpoints 30 strategic priorities, in 4 main areas:

- 01

Organisational Health
- 02

Activation of Sales
- 03

Industrial Competitiveness
- 04

Technological Innovation

The 30 strategic priorities annually give rise in turn to priority projects in the Management Plans, in accordance with 9 priority areas of action in 2021-2024.

- Country plans

Technology roadmap

Product Development

Service

Sizing and Organizational Architecture
- Physical Infrastructure

Brand Identity and Culture

Digital Architecture

Supply Chain

This strategic planning pursues a number of strategic goals by way of basic initial premises, as follows:

- Continuing to create cooperative employment between 2021 and 2024.

Considering Germany, Italy, the US, China, Spain and France as priority strategic markets.

Addressing generational change in the internal organisational structure.
- Reviewing and improving the management model.

Continuing to invest in the development of the range of products, technology and new infrastructures.

Continuing to maintain an open collaborative culture inside and outside the cooperative, while continuing to act as an active component of DANOBATGROUP.

Within this strategic framework, SORALUCE has a clear focus on technological innovation and the establishment of strategic alliances, striving for

customer satisfaction in an environment of continuous intercooperation.



Focus on sustainability and the Sustainable Development Goals

SORALUCE centres firmly on sustainability throughout the entire value chain for the activation of activities that make it possible to implement the partnership-enterprise project. This is materialised through the Sustainability Strategy which it began to draw up in 2021 as part of DANOBATGROUP, on the basis of the UN's 17 Sustainable Development Goals.

Within this strategic framework and through the establishment of a materiality matrix to grant priority to the most relevant issues, specific lines of work and strategies are defined to make a direct contribution to the Sustainable Development Goals. A number of relevant agents were involved in drawing up the materiality matrix. Annex 3.

In 2021 SORALUCE obtained the Ecovadis Silver certification, thereby demonstrating that the Group has embraced sustainability. This certification appraises the quality of companies' sustainability management system by means of an analysis of their policies, actions and specific results, grading the business on the criteria of their performance in terms of environmental sustainability, ethical standards, respect for human rights, and compliance with employment standards.

In this assessment, SORALUCE obtained a global score of 62 points out of 100, making it one of the top 5% of companies appraised in the industry of manufacturers of special-purpose machinery.



Technological innovation

Technological Innovation is one of SORALUCE's hallmarks, and it has pioneered many of the technologies driving the machine tool sector, such as, for example, the DAS system (Dynamic Active Stabilizer), the modular quill system, and a system to offset ram fall, all of which have been patented.

- Aligning product development and innovation with corporate strategies, centring development in priority market segments.
- Being proactive in product development and innovation and in capturing technologies with a medium/long-term perspective.

The 2021-2024 Research Plan (Level 1) was defined in 2021, establishing the areas in which IDEKO would conduct research during this 4-year period. In a bid to materialise this approach and the priorities established

SORALUCE's innovation model, which it operates in collaboration with IDEKO, the Basque Research Technology Alliance technology centre specialising in industrial production and manufacturing technologies, defines the following policies guiding SORALUCE's technology and product development:

- Having access to information updated on the basis of demands by major customers, the competitive status of products, movements by competitors and the evolution of technologies.
- Making the best possible use of the potential for collaboration and synergies with IDEKO, with customers and suppliers, and with the other areas of business of DANOBATGROUP, BRTA (Basque Research and Technology Alliance) and MONDRAGON.

in the Research Plan, SORALUCE's activities include the production and management of the 2021-2024 Technology Roadmap (Level 2), drawn up in 2021, and the Market and Product Plan ("PPM") (Level 3).

01

2021-2024 Technology Roadmap

Four-year strategic plan updated on an annual basis, in 3 areas:

Product + Technology + Application

The "Product innovation and development" procedure applied by SORALUCE is one of the key processes

02

Product Market Plan ("PMP")

Annual planning. Monthly monitoring by the Management Board and the Governing Board, at SORALUCE and also DANOBATGROUP.

These activities are carried out internally at SORALUCE or through the Annual Collaboration Plan with IDEKO.

for the materialisation of the Product Market Plan, through the launch of new products.



The Research Plan in figures

The collaboration plan signed up with Ideko for 2022 and 2021 had a budget of 860.570€ y 890.137€ respectively.

In relation to products, two of the main PMP projects were the development of a new gantry architecture machine model known as "PR", and the project called "Back to basics", the purpose of which is to reconfigure the basic SORALUCE TA product to make it more competitive and add two new travelling-column models to enhance the TA fixed-bed range, in a modular format.

Turning to damping technologies, the first industrial

case scenario for the active workpiece damping technology known as DWS has been carried through successfully.

In the area of digital technologies, an initial version has been launched of the Job Manager project, which uses numeric control to activate manufacturing orders and process shutdowns, and stores data on a cloud platform for the purposes of analysis.

In terms of applications, we are still working on the development of cycles to carry out grinding operations, as part of development of the multiprocess machinery concept.

Strategic alliances and intercooperation

Cooperation is one of SORALUCE's corporate values, and as such it is essential to seek out constant synergies at MONDRAGON CORPORACIÓN and also through strategic collaboration and alliances with customers, suppliers, other manufacturers and social institutions. This means that, in addition to its natural alliances with MONDRAGON CORPORACIÓN, DANOBATGROUP and IDEKO, the Group operates long-term agreements with education facilities

and certain strategic customers, making a direct contribution to the Group's partnership enterprise project.

As already mentioned in the "Technological innovation" subsection, an Annual Collaboration Plan has been set up with IDEKO as part of the SORALUCE-IDEKO Integral Collaboration Plan.



Alliances with education facilities:

The alliance with education facilities is particularly important; firstly, it is closely linked to the Basic Cooperative Principle of Education, and secondly these facilities constitute essential allies in the search for talent.

- Constant intake of student interns, dual format and final-year degree and master’s projects. We ended the year 2022 with a total of 18 people who somehow combined their studies with stays in SORALUCE (internships, scholarships, dual modalities...), compared to 32 people in 2021.
- Organisation of visits to demonstrate the facilities and showcase the Group’s activity.

In connection with intercooperation, in 2021 and 2022 SORALUCE was involved in the development of synergies on the MONDRAGON Corporación Capital Goods Master Project, which included the DANOBATGROUP cooperatives and cooperatives in the MONDRAGON Automation Division (FAGOR ARRASATE, FAGOR AUTOMATION and MONDRAGON ASSEMBLY).

SORALUCE works alongside local Vocational Education and Training centres (Miguel Altuna, IMH, MU and Armeria Eskola) and with the universities MU, EHU-UPV, Tecnun and Deusto.

- Participation in the employment forums organised at schools and universities.
- Collaboration with education facilities to adapt future profiles to the company’s actual requirements.

Within this framework of cooperation and collaboration, SORALUCE is involved with several external organisations working to defend collective interests, and these organisations also become allies of the Group in the implementation of the partnership-enterprise project. Participation arises directly on an individual basis through SORALUCE or collectively through DANOBATGROUP.



Association	Activity
AFM / ADIMAT	Additive manufacturing
AFM	Machine tool manufacturers
AFM / AFMEC	Machiners
APD	Training
ATEGI	Corporate purchasing unit of MONDRAGON
ERKIDE	Federation of associated work cooperatives
UPV / EHU	CFAA Advanced Aerospace Manufacturing Centre
HEGAN	Basque Country aerospace cluster and space
IMH	Education campus specialising in advanced and digital manufacturing
INNOBASQUE	Innovation
MAFEX	Spanish railway association
M-H Museum	Culture
SIDEREX	Association of metallurgy exporters
WIND EUROPE (EWEA)	Wind power
OSARTEN	Collective POH
IMQ Prevención	Prevención Health monitoring
NAMRC	Innovation
IDEKO	Technology centre

Generation of value and guidance for customers

The entire SORALUCE organisation is customer-focused, to bring value to customers, providing expertise across all functional areas. The customer-centred mindset has led the Group to produce the most innovative solutions with a commitment to their technological progress, addressing the most demanding machining challenges with efficiency and high levels of productivity. As part of the strategy

to maximise value for customers, SORALUCE develops products and services, tailor-made to their requirements. This is done through a strategy based on proximity and direct relations to gain their loyalty and trust, and the Group makes a difference with customisation and flexibility to meet customers’ requirements.

Customer satisfaction survey

This survey collects and evaluates the customer’s experience with the product and the company, to be considered within a framework of continuous improvement. After reflecting on the survey, it has been decided to

modify the criteria and the procedure for obtaining it, in order to optimise the information and assessment received and offer a better response to our customers. The first results of this new procedure will be obtained in 2023.

1.5. Management model and policies

[2-12] [2-23] [2-25] [3-3]

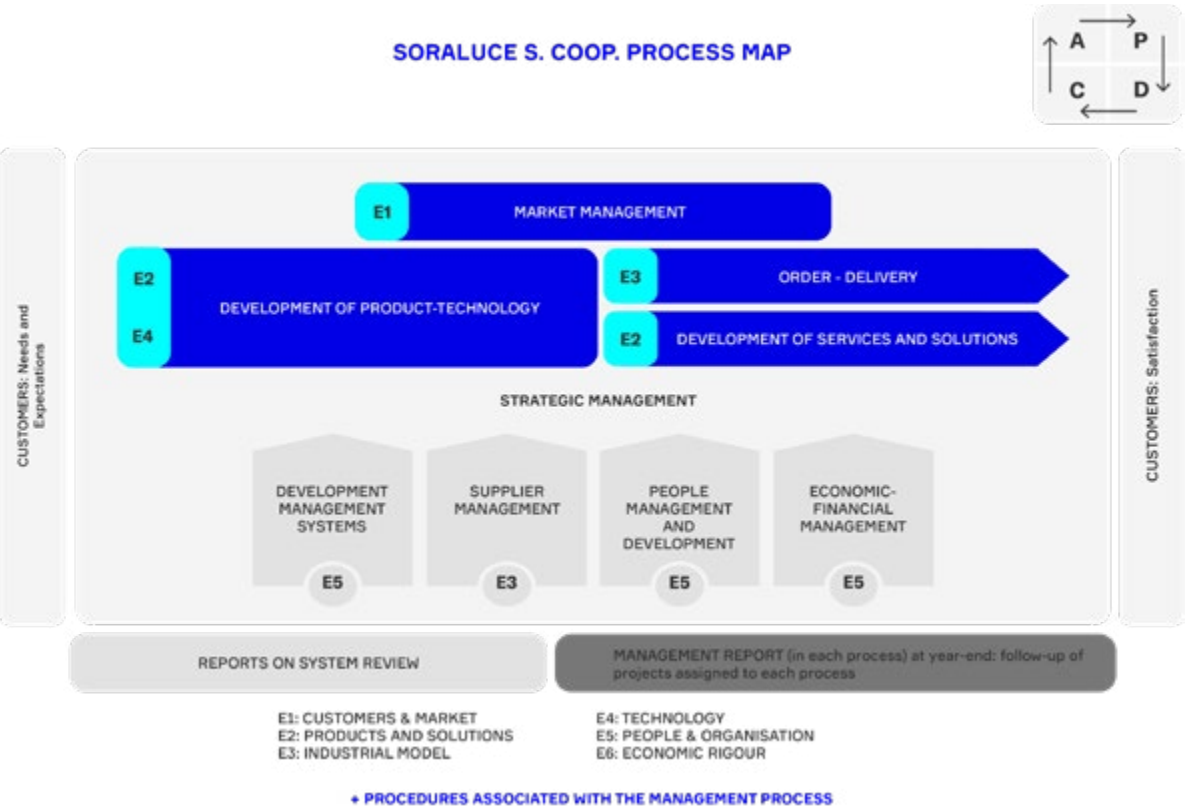
The 2021-2024 Strategic Plan, which includes SORALUCE's Competitive Strategy and the SORALUCE's Corporate Strategy, is carried out through annual Management Plans which deploy

priority projects and monitor them, on the basis of a PDCA format (Plan / Do / Check / Action) as part of the Group's Quality, Environmental and Ecodesing System.

Quality, Environmental, Ecodesing and Prevention System and Management

SORALUCE seeks to avail itself of its Integrated Safety, Quality, Environmental and Ecodesign Policy to maintain its status as a world leader in the design and manufacture of milling machines, boring machines and vertical turning machines, providing the market with state-of-the-art machining solutions and services with high added value to assist with customer development. To this end, it has implemented a

quality, environmental, eco-design and prevention management system, through which a map of 9 processes is defined, which are continually reviewed by various monitoring committees and monitoring bodies, giving rise to the annual System Review Report document and the Management of the System and the management reports of each of these 9 processes.



This management system meets the requirements of the ISO 45.001:2.018, ISO 9.001:2.015, ISO 14.001:2.015 and ISO 14.006:2.011 standards, and is audited on an

annual basis by the AENOR certification body. The management system is composed of 49 procedures.

Main management, analysis and supervision instruments

The strategic planning carried out every four years, mirroring the periods established for MONDRAGON Corporación, helps to quantify the resources needs to implement projects granted priority, and also to define a strategic scorecard to monitor the progress of these projects. Organisational architecture, through the committees of which it is composed, as mentioned above, is the main tool used to draw up and implement the strategy.

Strategic planning is deployed through implementation of the annual management plan, which defines responsibilities and schedules courses of action for the current year. The courses of action to be implemented are monitored by the score panel, which

is reviewed monthly and annually on two different levels; by the Management Board and the Governing Board at SORALUCE, and also at DANOBATGROUP.

Work teams are also assigned for the implementation of each priority project at the operational level, with the parties responsible for planning, executing and monitoring the projects. Each department is responsible for defining and monitoring its own targets, in due consideration of the targets granted priority within this action scope.

There follows a summary of SORALUCE's management focuses for each of the non-financial issues addressed in this document.

Issue	Management Focus
Environmental Issues	Integrated management system: ISO 14.001 and ISO 14.006 Certifications.
Occupational Health and Safety Issues	Integrated management system: ISO 45.001 Certification
Social and Personal Issues	Bylaws Internal Cooperative Regulations ("RIC") Employment Regulations
Respect for Human Rights	Criminal Compliance
Fight against corruption and bribery	Criminal Compliance
Society	COFIP Mechanism - Intercooperation

The following chapters describe each of these focuses, setting out additional procedures and projects

applied by the Group in relation to each of the issues addressed.

Risk management

The SORALUCE management model includes risk management as an important concept in the achievement of its objectives and priorities. Potential risks are identified and monitored on a number of levels by the different monitoring bodies.

Risks are not only assessed at operational level or order level, but an exhaustive risk analysis is also conducted of procedures, in relation to the integral quality, environmental and prevention policy. This means that economic, financial, technological, market and environmental risks are identified, in addition to risks in connection with occupational health and safety.

Risk grading is reviewed on a monthly basis by both the Management Board and the Governing Board, and also periodically by other specific Committees, such as the Environmental Committee and the Occupational Health and Safety Committee.

On the basis of identification and review of risks and in accordance with the PDCA cycle (Plan / Do / Check / Action), the necessary adaptations are made, and any mitigation measures that may be advisable are defined and implemented.



Commitment to the environment

[307-1] [3-3] [2-23]



SORALUCE is committed to sustainable development and respect for the environment, as an example of efficiency and a guarantee of a future. This commitment is clearly reflected in its Safety, Quality,

Environmental and Ecodesign Policy, establishing the following priorities as essential components of its activity:



Designing and developing products which respect the environment, improving their main environmental features and preventing any environmental impacts in their life cycle phases.



Protecting and improving the environment, preventing or minimising any adverse environmental impacts caused by SORALUCE's processes and its products throughout their entire life cycle, and also by encouraging energy-saving schemes and energy efficiency.

All courses of action taken by SORALUCE are carried out pursuant to the legislation and regulations applicable to its activity and to the products it creates throughout the entire life cycle, and the criterion of action to be taken, that based on the principle of precaution, is considered from the perspective of prevention. No fines or penalties were applied in 2022 for failure to comply with environmental laws or regulations.

The Environmental Committee, composed of the industrial director, the systems coordinator, the technical supplies officers and the head of machining and the head of assembly, is tasked with monitoring all activities in this area, by means of half-yearly meetings.

The Environmental Management Plan is also defined each year on the basis of the SWOT analysis performed by the Environmental Committee and the Ecodesign Committee, and also in accordance with the

identification of risks and opportunities.

Turning to the resources earmarked for the prevention of environmental hazards at Soraluce S.Coop, the cost of waste elimination in 2022 stood at 33,000 €, that of treatment of emissions made necessary by regular changes of painting booth filters approximately 6,000 €, and the outlay on environmental management and prevention, in the form of staff and maintenance of facilities, was 20,000 €. Environmental measurements of noise and air emissions have also been carried out to the value of 6,500 €.

Finally, some mention should be made of SORALUCE's participation in the MONDRAGON Environmental Forum alongside other cooperatives forming part of the Corporation, for the purpose of joining initiatives launched by the Forum, including the organisation of training events and other activities to raise the organisation's environmental profile.

2.1. Environmental management system and ecodesign certification

[3-3] [2-23] [302-5]

SORALUCE obtained its first ISO 14001 certificate for its Osintxu plants in 2002, and 4 plants are now run on this environmental management system (P1, P3, P4 and P5). The Mekolalde plant has been certified in the course of 2022. SORALUCE is also the first company operating in the machine tool sector to secure certification of its system for the design of products and management of development processes (ecodesign) pursuant to the ISO 14006 standard, in 2010. Since then the Group has added a total of 23 machine models (including redesigns) under the umbrella of the ISO 14006 standard.

In 2022 SORALUCE certified three machine models: the bed type milling machine TRD, the portal milling machine PR and the moving column milling machine FS, that reduced overall environmental impact by 7,12%, 5,32 % and 2% respectively. The processes focused on reducing impact in two aspects. The first concerned the "manufacturing phase", reducing the

mass of a number of the machine's main structural features. The second aspect centred on bringing down energy consumption during the "usage phase", implementing the system managing activation of peripherals, sold as "Sleep mode", which enables users to custom-configure the activation and disactivation of some of the machine's internal consumption processes (generators, pneumatic system, cooling systems, lighting etc.). The Life Cycle Analysis of the eco-designed models is completed in the "Distribution Phase" with the preparation and delivery of personalised recommendations on the best way to transport the machine through the document "Good Distribution Practices" document. It is also linked to the "End of Life Phase", each machine has in its Instruction Manual (dismantling chapter) the necessary dismantling) of the necessary instructions for the final management of the machine (Machine components and materials machine components and materials + Hazardous waste).



Environmental Programme and other activities

Since the initial certification in 2002, the Group has kept a record of environmental aspects, including “waste”, “atmospheric emissions”, “water”, “noise”, “hazardous substances”, “consumption of natural resources” and “soil pollution”. These aspects are assessed each year, and when the assessment of environmental aspects has been carried out, an agreement is reached concerning the Environmental Programme to be carried out.

In this kind of activity, the Environmental Programme defined by SORALUCE for 2022 focused mainly on improving processes to reduce hazardous waste and

- To reduce at 50% of the electricity used to light the main offices (the lighting system using the most electricity, and the oldest). Obtained result, reduction of 60%
- To implement a photovoltaic system to reduce mains electricity consumption and make use of energy generated by the sun. Fully implemented in 2022 at the Mekolalde Plant.
- To implement an energy management system to control consumption. 80% implanted
- To seek out other sources of inspiration besides Ideko (Design). Participation in working group 2 organised by the MONDRAGON Corporation with the participation of Ondoan and IK ingeniería.

The following actions are planned for 2023:

- Implement a photovoltaic system in Plants 3-4 and the new Plant 6 to reduce electricity consumption from the grid and make use of the energy generated by the sun.
- 100% implementation of the energy management system for consumption control.

Work has also continued on the implementation and monitoring of the 2020-2024 Noise Minimisation Survey and on courses of action to improve energy efficiency (2020-2024) laid down in the 2020 Energy Efficiency Audit.

reduce the consumption of ancillary materials, and also improve significant environmental aspects of the ecodesigned product (TRD, PR and FS models).

Moreover, on the basis of the SWOT analysis and the risks and opportunities identified, approximately thirty issues were defined to enable an assessment to be conducted of possible action to be taken for the period 2022-2025.

The aspects identified led to 7 measures to be added to the Environmental Management Plan for 2022.

- To develop new swarf evacuation systems with no consumables (paper) for module 1 machines.
- To add TRD and PR models to the ecodesigned models. Both models included, plus the FS model.
- To develop new swarf evacuation systems with no consumables (paper) for module 1 machines.



- Implement carbon footprint management system throughout the organisation.
- Include TA/TAD/TAM, FA and SA/SAD/SAM models within the ecodesigned models.

It should also be mentioned that in 2022 the company applied for LEED certification for the new plant, P6 - Sustainable and Healthy, on which construction work will be finishing in 2023.



2.2. Sustainable use of resources

[3-3]

Encouragement of sustainable use of resources is a clear priority established in the SORALUCE environmental policy, with particular attention paid to reduction of the use of raw materials and other

items throughout the entire life cycle of products, and also to reduction of energy consumption, through the implementation of measures to boost energy efficiency.

Consumption of materials

[301-1]

As dictated by the 2022 Environmental Programme, this year a number of measures were taken to reduce the consumption of ancillary materials, and most particularly the consumption of coolant. Work has therefore been ongoing with the group improving organisation, tidiness and cleanliness (“OOLI”) at

plants to make efficient use of coolant, and this brought about a 34% reduction in the consumption of coolant, despite the increase in production in 2022. In relation to the increase in consumption of raw materials and packaging materials, this is due to the sharp increase in production in 2022.

Consumption of materials and raw materials (kg)	2022			2021		
	Non-renewable materials	Renewable materials	Total	Non-renewable materials	Renewable materials	Total
Raw materials (metals)	1.710	3.235.751	3.237.461	1.678	2.628.472	2.630.150
Process materials (lubricants, taladrine, coolants)	11.423	0	11.423	16.765	0	16.765
Packaging materials	71	243.182	244.055	57	182.257	182.314
Total	13.204	3.478.933	3.492.939	18.500	2.810.729	2.829.229

Energy consumption and energy efficiency

[302-1] [302-3]

In 2022 a new energy audit has been carried out for the Osintxu plant (P1, P3 and P4) and the Mekolalde plant (P5), implementing a number of measures to

guarantee lower consumption and better energy efficiency. The most important actions are in the following areas:

Creation of a specific committee for energy management.

Definition of temperature standards in workshops and offices.

Revisions of gas schedules and timetables.

Implement consumption monitoring.

Installation of solar panels.

Development of plans for the detection and elimination of compressed air leaks.

Installation of LED luminaires in the central offices.

Develop plans for thermographic reviews.

Energy consumption by sources (kW)	2022	2021
Electricity	2.142.458	2.250.360
Natural gas	2.139.633	2.584.164
Total	4.282.090	4.834.524

Energy intensity in 2022, in due consideration of the total bill for the year stood at 0.04 kW/€, compared to 0.05 kW/€ in 2021.

Water consumption

[303-3]

Due to the nature of SORALUCE's activity, the impact of water consumption during production processes is quite low, and so in 2022 no specific measures were implemented in this regard.

Extraction - Consumption of water by sources (m3)	2022	2021
Municipal mains system	4.018,00	3.797,00
Total	4.018,00	3.797,00

2.3. Waste management and the circular economy

[3-3] [306-2] [306-3]

Efficiency waste management continued to be a priority for SORALUCE in 2022.

Among the objectives laid down in the 2022 Environmental Programme were courses of action to reduce the generation of hazardous waste such as spent oil and coolant. Spent coolant was reduced by 62% in relation to annual production.

— Improvement and monitoring of operational procedures by means of periodic analyses of coolant to maintain the fluid's proper status (machining). Production of an instruction for qualitative and quantitative preparation of the mix. Reuse of coolant in machine-to-machine testing (assembly and tests).

Work has also continued to implement the courses of action set out in the 2020-2024 Survey of minimisation of hazardous waste, in terms of the reduction of spent oil and coolant in machining and test assembly processes at Osintxu and Mekolalde.

— Reuse of oil in proper status in subsequent machinery.

The following shows the volume of waste generated in 2022 and 2021:

Volume of waste generated, by types (metric tonnes)	2022	2021
Non-hazardous waste	150,3	82,9
Hazardous waste	38,3	24,6
Total	188,7	107,5

SORALUCE does not take any specific action to combat food wastage because the impact generated by its activity in this regard is minimal.

SORALUCE does not take any specific action to combat food wastage because the impact generated by its activity in this regard is minimal.

2.4. Climate change and measures to prevent and reduce pollution

[3-3] [305-1] [305-2]

SORALUCE not only fully complies with the emission thresholds established by legislation in force, but it also makes a continuous effort to reduce the environmental impact of its products and activities, mainly through the manufacture of ecodesigned

products (certified to the ISO 14006 standard) and the implementation of energy efficiency measures and the use of renewable sources, and therefore through the reduction of greenhouse gas emissions.

GHG emissions (tCO2eq)	2022	2021
SCOPE 1		
Natural gas	491,35	573,31
SCOPE 2		
Electricity	483,75	518,08
Total	975,10	1.091,39

* Source: Table 2: Sources of emission factors used in the document "Databases used in the MONDRAGON Group company organisation carbon footprint project"

In the area of carbon footprint, in 2022 the carbon footprint generated with a TA-A 35 machine was managed and neutralised in collaboration with the company IK INGENIERIA, specialised in environmental consultancy. It was possible to calculate the equivalent carbon footprint of this product from the cradle to the customer's door (usually known as the Business to Business Carbon Footprint, B2B), which indicates the greenhouse gas (GHG) emissions generated by the extraction of natural resources, the production of the raw materials that make up the machine and its transformations, the production of the auxiliary raw materials used, the impacts generated during the assembly of the machine and the transport to the customer, expressing the calculation in kg of CO2

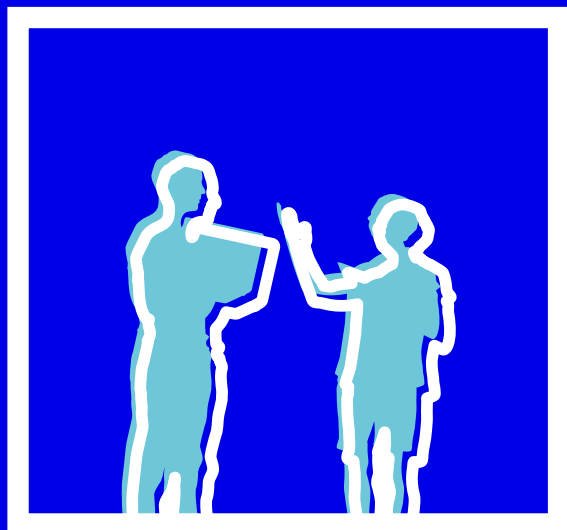
equivalent. Subsequently, this carbon footprint (96,000 kg CO2e) was neutralised with the organisation ClimateCare Oxford, an organisation that invests in social projects, projects to combat climate change and environmental protection projects.

Finally, it should be pointed out that the impact of SORALUCE's activity in terms of acoustics and lighting is not considered significant, and therefore no measures have been established in addition to those already implemented in the habitual systems required by regulations, such as external noise control and internal noise control, in the interests of health and safety.

2.5. Protection of biodiversity

All SORALUCE facilities are located in industrial complexes, and therefore the activities carried out there do not have any significant impact on biodiversity or other protected areas.





Commitment to people

[3-3] [2-23]

In view of its international status and corporate innovation model, the SORALUCE mindset is based on interrelation, cooperation and exchange of knowledge among employees with different profiles and cultures. In a bid to create stable employment, SORALUCE gives priority to integral human development; a clear emphasis on training, transparency and participation, with proactive management of talent and development of the potential of people in a secure, top-quality working environment.

This means that, in order to maintain the status of a cooperative experience, professional competence and a service-oriented mindset to generate value and boost the perspective of the Cooperative, management style and culture, and in accordance with the basic aspirations guiding SORALUCE's activity:

- The company encourages collective work by all staff in its investee organisations, irrespective of their geographical location or legal format, understanding and accepting that working environments are increasingly open, demanding, changing, collaborative, self-managed and international, where the important factor is the experience and knowledge gleaned by people from the projects in which they are involved.
- The upsurge in cooperative employment is transformed into the greatest commitment with the immediate surroundings; SORALUCE acts as an exponent and international ambassador of the Basque Country's technical, educational and cultural capacities, as a means of giving a boost to the economy and not lagging behind the world's most industrialised nations.
- It is essential to implement the global perspective throughout the entire organisation, place trust in people, in governing bodies and in one's own management abilities, and to propitiate and facilitate the capacitation and commitment of one and all.



Moreover, among the corporate values on which SORALUCE's activities are based, the central focus on people is seen as an essential component, in concepts such as cooperation, participation or social responsibility.

- Bylaws: The Bylaws are the cooperative's supreme regulations, and they are implemented in and reflect the provisions of the Basque Country's Law on Cooperatives. They regulate the main organisational issues of the cooperative, such as the rights and obligations of partners, the economic system and the organic structure, inter alia. They are approved by the General Assembly, the only body that is allowed to amend them.
- Internal Regulations ("RRI"): The Internal Regulations implement in greater detail issues stipulated in the Bylaws which require more specific attention. Regulations concerning corporate bodies, the economic system and organisation of employment are of particular importance.

The recently approved Compliance Programme, described below, also establishes the action framework

In this context, management of people at SORALUCE is administered using the following management instruments as a reference:

The Bylaws are different for each cooperative within the group, and the Regulations are common to SORALUCE, and also to the other cooperatives making up DANOBATGROUP. They may only be approved and amended by the Assembly.

- 2022 Employment Regulations: The Employment Regulations are those which implement the provisions of the Bylaws and the Internal Regulations concerning the employment relations of the partners at the cooperative. They regulate the finer details of the day-to-day functioning of staff administration. They cannot contradict either the Bylaws or the Internal Regulations under any circumstances, merely implement them, and they are approved or amended by the DANOBATGROUP Governing Board. These regulations are also shared by the entire group, they are reviewed on an annual basis, and are valid for one year.

and behaviour criteria that must guide the daily work of all Group employees.



3.1. Employment

[2-7] [405-1]

SORALUCE had a total of 363 employees at 31 December 2022, and 83% of the workforce was male.

Number of employees by sex	2022	2021
Women	61	58
% women	17%	17%
Men	302	292
% men	83%	83%
Total	363	350

Number of employees by countries	2022	%	2021	%
Spain	271	75%	249	71%
Women	37		32	
Men	234		217	
Germany	80	22%	89	25%
Women	22		24	
Men	58		65	
Italy	12	3%	12	3%
Women	2		2	
Men	10		10	
Total	363	100%	350	100%

Number of employees by age	2022				2021			
Under 30	Men	Women	TOTAL	%	Men	Women	TOTAL	%
30 - 50	57	9	66	18%	52	9	61	17%
Over 50	185	43	228	63%	186	42	228	65%
Total	60	9	69	19%	54	7	61	17%
Total	302	61	363	100%	292	58	350	100%

Number of employees by professional classification	2022				2021			
Manual workers – Administrative staff	Men	Women	TOTAL	%	Men	Women	TOTAL	%
Technical staff	125	27	152	42%	116	29	145	41%
Managers	116	25	141	39%	115	22	137	39%
Supervisors	20	5	25	7%	19	3	22	6%
Directors	31	3	34	9%	31	3	34	10%
Total	10	1	11	3%	11	1	12	3%
Total	302	61	363	100%	292	58	350	100%

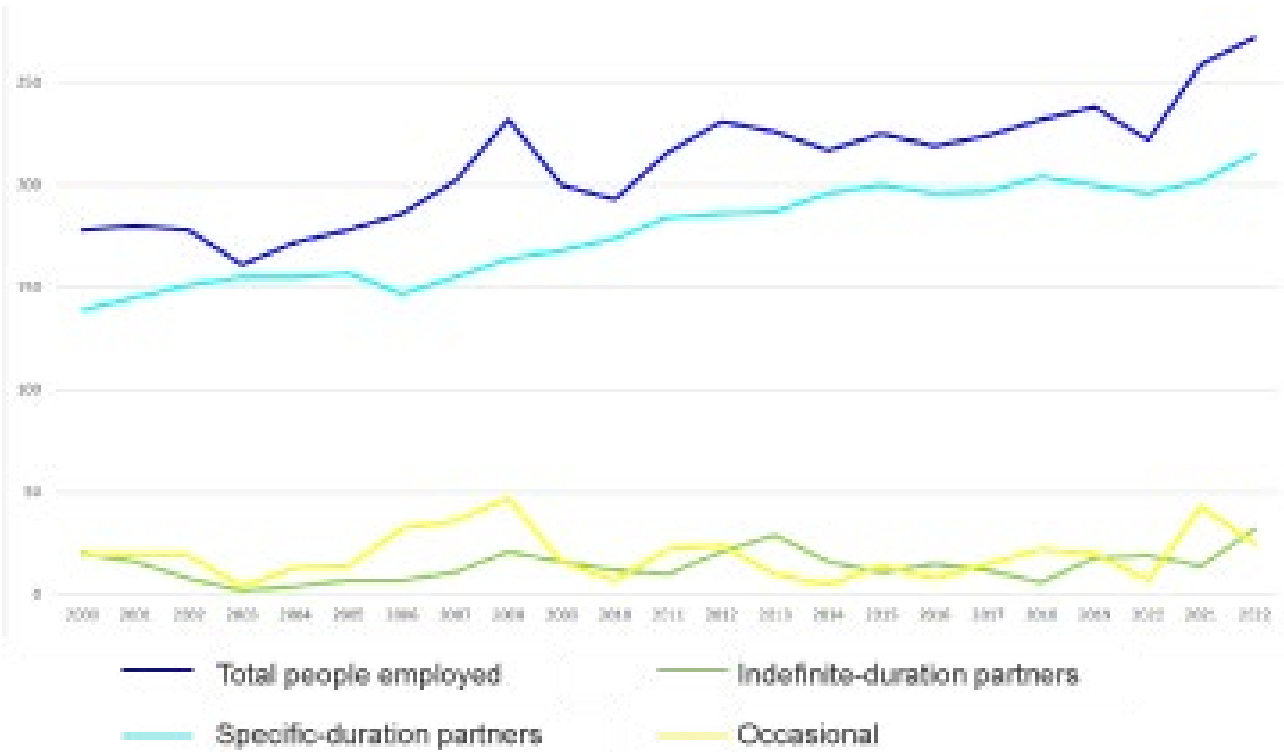


Trends in employment and new hires

[401-1]

The number of employees has steadily increased in recent years, as a faithful reflection of SORALUCE's efforts to create jobs and, in particular, thanks to the encouragement of cooperative employment.

The graph below shows trends in employment at the parent company, with a distinction made between partners and non-partners.



In this context, it should be mentioned that the increase in jobs at the Group is mainly due to new hires in Spain; with a rate of new hires of 11.1% in 2022, compare to 15,7 in 2021. Practically the same percentage of positive staff rotation and the

employment in Spain has risen quite substantially. In Germany, however, rotation is negative, mainly thanks to a larger number of voluntary departures.

	2022				2021			
	New hires	Departures*	Rate of new hires	Rate of rotation	New hires	Departures*	Rate of new hires	Rate of rotation
Spain	30	3	11,1%	10,0%	39	1	15,7%	15,7%
Germany	8	27	10,0%	-23,8%	9	15	10,1%	-6,7%
Italy	0	0	0,0%	0,0%	1	1	8,3%	0,0%
Total	38	30	10,5	2,2%	49	17	14,0%	9,1%

	2022				2021			
	New hires	Departures*	Rate of new hires	Rate of rotation	New hires	Departures*	Rate of new hires	Rate of rotation
Men	31	23	10,3%	2,6%	47	12	16,1%	12,0%
Women	7	7	11,5%	0,0%	2	5	3,4%	-5,2%
Total	38	30	10,5%	2,2%	49	17	14,0%	9,1%

	2022				2021			
	New hires	Departures*	Rate of new hires	Rate of rotation	New hires	Departures*	Rate of new hires	Rate of rotation
Under 30	19	11	28,8%	12,1%	35	5	57,4%	49,2%
30 - 50	15	14	6,6%	0,4%	13	8	5,7%	2,2%
Over 50	4	5	5,8%	-1,4%	1	4	1,6%	-4,9%
Total	38	30	10,5%	2,2%	49	17	14,0%	9,1%

In 2022, as in 2021, there were no redundancies or deaths.

Remuneration

[2-19] [2-20]

The SORALUCE remuneration model, as a conceptual and regulatory definition of all the components of the remuneration formula for all Group employees, complies with the basic cooperative principles, which include the principle of solidarity remuneration. This principle lays down sufficient solidarity remuneration. This remuneration model, based on the effectiveness and performance by employees in their posts, is based on an objective system, with due consideration given to the knowledge and experience required, and the responsibility and effort involved in each post. This remuneration policy is the same for all employees, with no distinctions made for management staff. The Human Resources Committee, with direct involvement by the Governing Board, approves and takes decisions concerning staff remuneration. The

remuneration map is reviewed on a constant basis, and every year in January any adjustments and improvements considered necessary are made in the wake of organisational changes or substantial changes in the responsibilities of each of the posts. Every so often a number of remuneration benchmarks are also established with other external organisations, in order to maintain the external competitiveness of the remuneration system.

This model is a methodological reference for the different plants operated by the Group. On the basis of respect for and compliance with these premises, each plant adapts to the idiosyncrasy of the country concerned, observing the regulations and agreements to be applied in each case.

Average remuneration	Spain		Germany		Italy	
	2022	2021	2022	2021	2022	2021
By sex						
Men	36.336,53 €	34.187,56 €	46.600,67 €	45.059,16 €	59.192,80 €	66.289,77 €
Women	35.040,60 €	33.329,52 €	36.492,84 €	36.081,96 €	62.518,50 €	58.913,21 €
By age group						
Under 30	22.860,89 €	20.759,87 €	34.610,36 €	34.320,00 €	38.438,00 €	35.577,37 €
30-50	36.393,58 €	34.648,14 €	43.433,75 €	47.975,04 €	64.008,90 €	67.885,70 €
Over 50	50.867,16 €	48.952,95 €	38.562,74 €	47.212,68 €		
Por clasificación profesional						
Manual workers – Administrative staff	26.944,25 €	25.494,26 €	34.366,33 €	41.244,60 €	62.518,50 €	58.913,21 €
Technical staff	35.176,51 €	34.781,59 €	40.295,84 €	40.486,68 €	52.214,25 €	65.599,65 €
Managers	44.692,71 €	41.448,11 €	71.895,04 €	69.125,88 €	87.107,00 €	71.810,73 €
Supervisors	51.576,87 €	48.240,01 €				
Directors	80.197,68 €	74.916,79 €				

Average salary Board Members and Managers	2022	2021
Total remuneration for their work	1.235.567 €	1.103.537 €
Monetised returns + Interest on capital contribution	369.424 €	125.491 €
Total	1.604.990,2 €	1.229.028 €
Average remuneration per person	80.250 €	64.686 €

The pay gap at Soraluze, S.coop is barely 3.5% in 2022, comparing to 2,51% in 2021 which is mostly accounted for by the greater volume of part-time days worked by women. In Italy the gap is 5,62% in 2022, comparing to 11,13% in 2021, as a result of the 2

women being upgraded. In Germany the gap is 21,69% in 2022, comparing to 19,92% in 2021 mostly due to the greater number of part-time days worked and “mini jobs”, which affect women more.

3.2. Organisation of work. Work/family measures.

[2-7] [3-3]

The table below shows the distribution of employment contracts, by types.

Total number and distribution of types of contract and working days²	2022				2021			
	Men	Women	TOTAL	%	Men	Women	TOTAL	%
Type of contract								
Indefinite	283	43	326	90%	257	58	315	90%
Temporary	35	2	37	10%	35	0	35	10%
Total	318	45	363	100%	292	58	350	100%
Working day								
Full-time	291	44	335	92%	278	44	322	92%
Part-time	11	17	28	8%	14	14	28	8%
Total	302	61	363	100%	292	58	350	100%

	2022			2021		
	Indefinite	Temporary	TOTAL	Indefinite	Temporary	TOTAL
Spain	234	37	271	215	34	249
Germany	80	0	80	89	0	89
Italy	12	0	12	11	1	12
Total	326	37	363	315	35	350

Total number and distribution of contracts by age	2022				2021			
	Indefinite		Temporary		Indefinite		Temporary	
	Nº	%	Nº	%	Nº	%	Nº	%
Under 30	47	14%	19	90%	33	10%	28	80%
30 - 50	226	66%	1	5%	221	70%	7	20%
Over 50	69	20%	1	5%	61	19%	0	0%
Total	342	100%	21	100%	315	100%	35	100%

Total number and distribution of contracts by professional classification	2022				2021			
	Indefinite		Temporary		Indefinite		Temporary	
	Nº	%	Nº	%	Nº	%	Nº	%
Manual workers – Administrative staff	136	40%	16	76%	124	39%	21	60%
Technical staff	136	40%	5	24%	123	39%	14	40%
Managers	25	7%	0	0%	22	7%	0	0%
Supervisors	34	10%	0	0%	34	11%	0	0%
Directors	11	3%	0	0%	12	4%	0	0%
Total	342	100%	21	100%	315	100%	35	100%

¹ Difference between the average wage of men and women, divided by the average wage of men.

² In the case of Germany, so-called “mini-jobs” have been included in the “part-time” category.

Total number and distribution of contracts by working day, by age	2022				2021			
	Full Day		Half Day		Full Day		Half Day	
	Nº	%	Nº	%	Nº	%	Nº	%
Under 30	66	20%	0	0%	61	19%	0	0%
30 - 50	204	61%	23	77%	209	65%	19	68%
Over 50	63	19%	7	23%	52	16%	9	32%
Total	333	100%	30	100%	322	100%	28	100%

Employment conditions in relation to the organisation of working hours are limited to the usual schedule stipulated in the 2022 Employment Regulations (shorter working day and special schedules).

Moreover, although SORALUCE does not have a disconnection policy as such, the Internal Regulations contemplate work/family balance measures, in order to mitigate any difficulties in addressing employees' peremptory family issues by means of specific leave and permits. They regulate aspect such as working hours, shorter working days, paid and unpaid leave.

The Teleworking Regulation was approved in 2021, and was implemented by the launch of a pilot scheme, for the purposes of managing teleworking when the exceptional circumstances associated with

Covid-19 had been overcome. The Regulation on flexible working hours was also updated in April 2021; this establishes the rules for the flexible working hours enabling each employee, subject to certain restrictions, to freely stipulate the time at which they start and finish their working day.

During 2022, 14 employees availed themselves of parental leave; 10 men and 4 women, compared to 16 men and 5 women taking parental leave in 2021. In terms of absenteeism, we ended the year with 6.7%, which meant a loss of a total of 31,569 hours, compared to 26,710 hours in 2021. This figure includes only the concepts of sickness and accidents at work. If we include maternity, paternity and other paid leave, the hours lost in 2022 amount to 45,520 hours, compared to 44,490 hours in 2021.

Total number and distribution of contracts by working day, by professional classifications	2022				2021			
	Full Day		Half Day		Full Day		Half Day	
	Nº	%	Nº	%	Nº	%	Nº	%
Manual workers – Administrative staff	132	40%	20	67%	126	39%	19	68%
Technical staff	133	40%	8	27%	128	40%	9	32%
Managers	24	7%	1	3%	22	7%	0	0%
Supervisors	33	10%	1	3%	34	11%	0	0%
Directors	11	3%	0	0%	12	4%	0	0%
Total	333	100%	30	100%	322	100%	28	100%

3.3. Occupational health and safety

[3-3] [2-23] [403-1] [403-2] [403-3] [403-4] [403-5] [403-8] [403-9] [403-10]

As stipulated in its Integrated Safety, Quality, Environmental and Ecodesign Policy, SORALUCE considers the health and safety of its partners and employees an essential aspect for achievement of the company's mission, and these are guarantees by an Integrated Occupational Health and Safety Management System. Through implementation of this system, the organisation undertakes to grant safe, healthy working conditions for the prevention of employment-related injuries and illnesses, and to eliminate hazards and lower risks, generating a preventive culture and the culture of a healthy company to this end. The organisation does not only undertake this commitment as a legal obligation, but also on a voluntary basis. This management system has been certified by AENOR as per the ISO 45001:2018 standard, for both the Osintxu and Mekolalde plants.

In order to make an active contribution to the professional and personal development of partners and employees, SORALUCE operates communication, training and promotion schemes as a means of constantly improving the quality and safety of jobs and the company's own competitiveness.

All these schemes are implemented pursuant to the legislation and regulations applicable to its activity and its products throughout their life cycles, and to any other requisites that the company may have undertaken, and the criteria for the action to be taken are preventive.

The SORALUCE cooperative members are governed by the Special Cooperatives System, which also regulates aspects of Occupational Health and Safety. In the case of non-cooperativist staff in Spain, these aspects are regulated by the Metal Collective Agreement, although there are no differences in the treatment of both groups (cooperativists and non-cooperativists). Additionally, in the case of other staff at the external plants, aspects of Occupational Health and Safety are regulated in accordance with the legislation in force in each country.



Application and assessment of the system

The Integrated Health and Safety Management System, which affects all employees, is applied on a PDCA criterion (Plan / Do / Check / Action) by means of a map of 9 clearly defined processes. Preventive activity is planned annually, on the basis of the risk assessment performed and reviewed periodically. An assessment of activity and of the system is not only conducted annually on an external basis by AENOR (ISO 45001), but is also performed internally on a continuous basis by the Occupational Health and Safety Committee, composed of the management team, the prevention delegates representing the employees, and other guest agents such as the

prevention service, technical officers and plant managers. The annual internal audits also provide an additional guarantee of proper operation of the system.

SORALUCE also has a system for the coordination of business activities whereby a number of requisites are demanded of non-employee workers carrying out activities at its facilities (contractors), thereby meeting the legal requirements established pursuant to Royal Decree 171/2004 on the Coordination of Business Activities.

Participation and communication

In order to guarantee the participation of representatives of employees on the Occupational Health and Safety Committee, which meets quarterly, SORALUCE has defined a number of means of

communication, in order to guarantee maximum participation by all employees.

- Weekly meetings of employees: Plant managers with staff reporting to them. In the case of production plants, in addition to the monitoring of workloads, prevention activity is also monitored (records, videos etc.)
- The “Danon Ataixa” portal, accessible to all employees (intranet with all relevant documentation)
- Welcome plan for new arrivals

- Information management panels
- Informative talks by management and senior executives (at least half-yearly), with reports on prevention and data concerning health and safety
- Meetings of the Social Board and the Governing Board

Therefore, all activity carried out in this regard is made known to employees, and is supervised by

their representatives in all cases, to give them the opportunity to voice their opinion and grant approval.

Identification of hazards and assessment of risks

The identification of hazards and assessment of risks is an essential activity, carried out through the Osarten Prevention Service. This prevention service is tasked with drawing up the Occupational Hazards Assessment report, an ongoing document that analyses and assesses the risks inherent to each post. It is reviewed every year, and whenever changes are made to posts and their conditions, by the prevention officer. The full review is conducted every 5 years.

Regular quarterly inspections of areas are also carried out by the prevention delegates and set out in an annual plan, the results of which are presented to the Occupational Health and Safety Committee. Depending on the risks and hazards identified, SORALUCE establishes targets and measures to reduce and eliminate the risks, through the Occupational Health and Safety Committee.

Action procedures established

SORALUCE has a number of clearly defined procedures as part of its integrated quality, environmental and prevention system, which guarantee the minimisation of occupational risks, and also safe, healthy working conditions.

The following are the main procedures and protocols:

- Protocol for action to be taken in situations of special risk
- Procedure concerning Personal Protection Equipment (PPE)
- Procedure for the handling of hazardous substances
- Health supervision procedure
- Procedure for reception and maintenance of means of production and facilities

These procedures include the process that must be carried out by employees to notify hazardous work situations, in which contact with the direct superior or prevention delegates is the most appropriate channel.

The organisation provides information on these procedures for any individuals who, due to the specific conditions or risks associated with their post, must be aware of this, and the information is also accessible through the aforementioned communication channels.

Most of the work instructions are available in Spanish, Basque, English, Italian and German.

The procedures and protocols are reviewed periodically through the meetings established by the Occupational Health and Safety Committee in a continuous improvement process.

Training in health and safety

As defined in the SORALUCE Safety, Quality, Environmental and Ecodesign Policy, training is an essential component to guarantee health and safety in the workplace. A training plan is devised every year, targeting employees and also subcontractors, to

teach courses on issues directly related to safety and health. All new arrivals also receive specific health and safety training associated with their posts, through the Welcome Plan on Occupational Hazards.

Injuries due to occupational accidents and occupational illnesses

All information concerning the outcome of accidents and injuries is set out in an Occupational Hazard Prevention System Review Report. In 2022, as in 2021, no deaths occurred as the result of injuries in

the workplace in 2021, and a total of 17 injuries were recorded due to occupational accidents, compared to 16 in 2021.

Injuries due to occupational accidents	2022			2021		
	Women	Men	Total	Women	Men	Total
Deaths arising from occupational accidents	0	0	0	0	0	0
Injuries due to occupational accidents, with time off work (not including deaths)	0	8	8	1	11	12
Injuries due to occupational accidents, with no time off work (not including deaths)	0	9	9	0	4	4
Total occupational accidents	0	17	17	1	15	16

The main injuries are due to small wounds or superficial injuries. However, there were also three fractures.

The table below shows the frequency and seriousness of incidents in Spain and Italy.

Injuries due to occupational accidents	2022			2021		
	Women	Men	Total	Women	Men	Total
Frequency index	0,00	10,03	8,57	16,81	24,81	23,69
Seriousness index	0,00	0,30	0,30	0,25	0,19	0,20
Number of hours worked	67.915	398.648	466.563	59.505	362.689	422.194
Number of days lost	0	118	118	15	68	83

* This consolidated information does not contain any data for Germany because there was no information available broken down by sex, and information on workdays lost has yet to be homogenised.

All occupational accidents are investigated by the direct superior and the prevention service, to enable corrective measures to be taken, and to ensure there

is no repetition of the accident. In addition to the actual quantitative results, the report contains specific sections on:

- The status of investigations and courses of corrective action
 - Risk reduction targets
 - Risk assessment
 - Training given
- Health supervision (medical checks and assistential activities)
 - Audits performed
 - Other aspects to be assessed

This is how SORALUCE uses the results of the processes applied to assess and improve its

occupational health and safety management system on a continuous basis.

Health supervision

All SORALUCE employees have healthcare cover, and medical checks are carried out in accordance with the health supervision procedure. Health supervision activities are planned on the basis of the results of the risk assessment and on the individual characteristics of employees exposed to these risks. The various health supervision techniques are used

gradually, depending on the level of exposure and the complexity of the problem concerned, and preference is given to the simplest techniques or to those which are easier to apply, with due consideration for the privacy and dignity of employees, guaranteeing proper confidentiality of information relating to their state of health.



3.4. Corporate relations

[3-3] [404-1] [404-2] [401]

Participation by people and social dialogue are constant features of the daily activities of the organisation, and this is reflected in the Bylaws and also in the work dynamics and channels of communication established. This organisational model is a faithful reflection of the open, horizontal leadership style favoured at SORALUCE.

Through continuous interaction between the Governing Board, the Social Board and the Management Board, and the establishment of other channels of participation (open meetings, talks, etc.), all employees are guaranteed the opportunity to make suggestions and to ensure that their voices are heard in relation to any social and organisational issues that may arise from specific departments.

Así como en años anteriores se han lanzado diferentes proyectos participativos (Busti Zaitetz, Eraldi, ...) El año 2022 se lanzó el proyecto Itsasargia. El objetivo del proyecto no era otro que el de la definición de las Aspiraciones Básicas de SORALUCE en una visión a 2030. De forma participativa, dando la opción de que todo aquel que quisiera participar, se llevaron a cabo diferentes jornadas plenarias,

así como sesiones por grupos de trabajo a lo largo del año. Fruto de este proceso, se definieron las aspiraciones básicas en cuatro ejes: Activación en Ventas, Salud Organizativa, Innovación Tecnológica y Competitividad Industrial. Como cierre del proceso, las mismas se presentarán a toda la organización en enero de 2023. Estas dinámicas de trabajo forman parte del ADN de Soraluze, y durante el 2023, se trabajará una iniciativa, asociada a la definición del estilo de liderazgo necesario para poder desarrollar las Aspiraciones Básicas definidas previamente en el proyecto Itsasargia. need to define new aspirations ahead of 2030.

Finally, a Protocol is in place to handle conflicts in relation to harassment and violence in the workplace, which defines clear, effective principles for the prevention of serious situations of conflict among employees, and the procedure for action to be taken in order to resolve these situations.

In 2022, as in 2021, 100% of SORALUCE employees had subscribed to employment regulations and/or collective agreements or similar.



3.5. Talent and Training

[103-1] [103-2] [103-3] [404-1] [404-2]

The professional development of all individuals and the management of talent as a tool to boost their employability is one of SORALUCE's priorities to develop people on a comprehensive basis, clearly centred on training and a continuous learning process. Each area/department head is responsible for the professional development of each of the employees making up the work team, implementing policies to grant priority to internal promotion and the retention of talent.

SORALUCE has a number of tools and models to this end. In 2019 it launched its strategic talent management model "Aireratu", which structures professional development and defines the procedure to be followed by means of the "Conversations for development" formula. This model sets business targets, defines the critical knowledge and attitudinal and personal skills required and identifies people's aspirations, giving employees the freedom to devise their own development plans, and therefore their training plan, in a customised fashion.

Regular meetings are held to monitor and assess the performances of employees in order to ensure that targets are met, and new individual development plans are updated and defined each year, in accordance with the appraisals performed. All new arrivals also received all the necessary information on talent management and on other aspects relating to their posts, in the initial welcome plan.

Hours of training by sex	2022		2021	
	Hours	Average number of hours per person	Hours	Average number of hours per person
Men	5.346,5	17,7	4.078,1	14,0
Women	1.686,6	27,6	1.276,3	22,0
Total	7.033	19,4	5.354	15,3

Hours of training by professional categories	2022		2021	
	Hours	Average number of hours per person	Hours	Average number of hours per person
Manual workers – Administrative staff	3.655,1	24,0	2.099,3	14,5
Technical staff	2.661,0	18,9	1.983,9	14,5
Managers	292,0	11,7	876,7	39,9
Supervisors	365,5	10,8	312,5	9,2
Directors	59,5	5,4	82,0	6,8
Total	7.033	19,4	5.354	15,3



3.6. Equality and non-discrimination

[3-3] [2-23] [405-1] [406-1]

After drawing up a situational diagnosis in 2020, SORALUCE approved its first Equality Plan 2021, which established courses of action in four major areas for the following 4 years, through the implementation

- Culture of equality
- Responsible work/family balance

No cases of discrimination were identified in 2022, same as in 2021. In turn, Criminal Compliance includes the conflict and harassment policy.
It should also be pointed out that the SORALUCE Compliance Programme underlines equal

of annual management plans and the establishment of monitoring/impact indicators to assess the impact of the measures implemented. The four major areas are as follows:

- Female presence
- Co-responsible society

opportunities in relation to employment, promotion and development of one and all, irrespective of their employment or corporate relations or their sex, origins and religion, through the third ethical principle on “Employment relations”.

Diversity

SORALUCE is composed of diverse people, not only in terms of their knowledge, skills and experiences, but

also diverse work teams in terms of sex and age.

% of people in governing bodies	2022	2021
Men	72,0%	76,9%
Women	28,0%	23,1%
Total	100,0%	100,0%

% of people in governing bodies	2022	2021
Under 30	0,0%	0,0%
30 - 50	64,0%	76,9%
Over 50	36,0%	23,1%
Total	100,0%	100,0%

Employees by professional classification (%)	2022			2021		
	Women	Men	Total	Women	Men	Total
Manual workers – Administrative staff	82,2%	17,8%	152	80,0%	20,0%	145
Technical staff	82,3%	17,7%	141	83,9%	16,1%	137
Managers	80,0%	20,0%	25	86,4%	13,6%	22
Supervisors	91,2%	8,8%	34	91,2%	8,8%	34
Directors	90,9%	9,1%	11	91,7%	8,3%	12
Total	83,2%	16,8%	363	83,4%	16,6%	350

Employees by professional classification (%)	2022				2021			
	Under 30	30 - 50	Over 50	TOTAL	Under 30	30 - 50	Over 50	TOTAL
Operario/a – Administrativo/a	21,7%	61,8%	16,4%	100%	23,4%	61,4%	15,2%	100%
Técnico/a	22,7%	60,3%	17,0%	100%	19,7%	62,0%	18,2%	100%
Encargado/a	4,0%	76,0%	20,0%	100%	0,0%	79,2%	20,8%	100%
Gestor/a	0,0%	70,6%	29,4%	100%	0,0%	75,0%	25,0%	100%
Director/a	0,0%	36,4%	63,6%	100%	0,0%	50,0%	50,0%	100%
Total	66	226	71	363	61	223	66	350

Finally, it should be pointed out that all Group facilities (offices, lavatories etc.) are considered adequate, and

have been adapted for people with disabilities, thereby meeting universal accessibility criteria.



Respect for human rights and the fight against corruption and bribery

[2-23] [2-16] [2-26] [3-3] [2-27] [407-1] [408-1]
[409-1] [419-1]

SORALUCE's cooperative model is built on a clear premise of individual and collective commitment to do things, better and differently. The objective is to foster an integrational, solidarity-conscious, sustainable, transformative partnership-enterprise project, in due observance of the inspirational principles of the 1948 United Nations Universal Declaration of Human Rights. This means that SORALUCE is committed to people and to the surroundings, implementing a culture of responsibility and respect for human rights.

SORALUCE also carries on its business at all times in due observance of the stipulations of the basic agreements drawn up by the International Labour Organization (ILO), in relation to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupations; the elimination of forced or compulsory labour and the effective abolition of child labour.

Within this general framework of measures, and

particularly to fight corruption and bribery, among other aspects, in November 2021 SORALUCE approved the Compliance Programme with a Code of Ethics, together with an anticorruption policy, a policy of conflicts of interests, a privacy and confidentiality policy, a policy for action to be taken against conflict and harassment and a Manual for the Prevention of Criminal Risks.

In connection with subcontracting and suppliers, it also operates another Code of Conduct for suppliers, whereby the supplier organisation declares that its activity is carried on in accordance with the central values of respect for human rights, employment, the environment, and anticorruption practices.

There follows a list of the main procedures and measures applied by SORALUCE to guarantee respect for human rights and the fight against corruption and bribery.

4.1. Compliance Programme

[205-2] [205-3] [206-1]

In November 2021 the Governing Board approved SORALUCE's Code of Ethics, which contains four specific policies and a manual for the prevention of criminal risks. A Whistleblowing Channel has also been created as an internal confidential channel for all employees to submit any doubts in relation to the interpretation or clarification of dubious situations and to report any potential infringements of ethical principles, along with a Compliance Committee. Among other functions, the Committee must manage and

foster dissemination and knowledge of the Code of Ethics; respond to any doubts of interpretation or clarification of possible situations of conflict in order to prevent non-compliance; investigate reports and possible non-compliances, taking the action required; gather information annually on compliance and conduct the annual review of the Code of Ethics and notify the outcome of the review and courses of action for improvement to employees.

Code of Conduct:

The Code of Conduct sets out to establish the criteria of behaviour that must guide the daily work of SORALUCE employees in relation to its stakeholders. The Code establishes ethical principles to be adhered to with respect to general rules of conduct, behaviour within the legal and regulatory framework, employment relations, loyalty to the organisation and conflicts of interests, measures against bribery and

corruption, confidential information and the duty of secrecy and records, and financial integrity. It also defines the channels of communication through the Whistleblowing Channel, the functions of the Ethics Committee and other criteria for compliance and monitoring. The Code of Ethics also contains four specific policies in relation to the ethical principles defined.

- **Anticorruption policy:** The anticorruption policy determines the necessary measures to prevent, detect and punish fraudulent actions and the utilisation of SORALUCE's functions and means for economic or other benefits, by employees, executives or members of management bodies.
- **Policy concerning conflicts of interests:** This policy sets out to prevent any actions by employees, executives or members of management bodies at SORALUCE that may interfere with the independent exercise of activity, through investment, interest or association or other channels or procedures.

- **Policy of privacy and confidentiality:** This policy sets out to establish the requisites pursuant to which all SORALUCE employees must treat the information generated at the company, protecting this information and preventing its unauthorised disclosure to third parties which could jeopardise achievement of the company's objectives.
- **Policy for action to be taken in the event of conflict and harassment:** The fourth policy defined the systems guaranteeing proper treatment of possible conflicts and psychological harassment that may arise in the workplace and affect or are carried out by employees, executives or members of SORALUCE's management bodies.



Manual for the Prevention of Criminal Risks:

Finally, this Manual for the Prevention of Criminal Risks sets out SORALUCE's principles for the management and prevention of crimes and the structure and functions of the Compliance Committee in relation to Organic Law 1/2015 of 30 March amending Organic Law 10/1995 of 23 November on the Criminal Code. The purpose of the Manual is to serve as a means of preventing criminal acts by SORALUCE employees and to exercise control, thereby complying with the requirements of the Criminal Code.

The Code of Ethics and its associated policies and the Manual have been made known to all employees via the Group intranet and the usual channels of communication, and all the information pertaining to them have been added to the Welcome Plan for new arrivals at the company.

In 2022, as in 2021, there were no reports of infringements of human rights or reports of infringements of other ethical principles.

Nor was any legal action identified in relation to antitrust, monopolistic practices and practices to the detriment of free competition, or non-compliance with laws or regulations in social and economic spheres. As described below, SORALUCE has a Code of Conduct which must be accepted and signed by the suppliers with which it works. Through their acceptance of this Code of Conduct, not only do suppliers declare their compliance with the laws applicable, but their business is also carried out with all due respect for the central values of respect for human rights, employment, the environment, and anticorruption practices.

4.2. Respect for human rights in the supply chain

Articles 15 and 16 of the Bylaws define the types of social and employment misdemeanours of partners and the penalties applicable, among other aspects,

in relation to corruption, conflicts of interests, fraud, moneylaundering or practices to the detriment of competition.

4.3. Other issues and rules to be borne in mind in this area

Articles 15 and 16 of the Bylaws define the types of social and employment misdemeanours of partners and the penalties applicable, among other aspects, in relation to corruption, conflicts of interests, fraud, moneylaundering or practices to the detriment of competition.

Information security regulations: SORALUCE has information security regulations and protocols in place, which guarantee the involvement of all people in relation to the confidentiality of information and proper use of IT equipment (Regulations on Confidentiality, Industrial and Intellectual Property, non-competition, responsibility and proper use of Information Systems).





Commitment to society and sustainable development

SORALUCE makes an active contribution to sustainable development and to the generation of a positive impact on society and the immediate surroundings, a faithful reflection of the cooperative principles and values that guide its business. Concepts such as the generation of employment, distribution of wealth in solidarity, cooperation and intercooperation, social transformation and commitment form part of

the Group's DNA, and this therefore ensures that the Group has a positive direct effect on the community in which it operates.

This commitment is faithfully reflected in the way in which SORALUCE manages its supply chain and the health and safety of its customers.

5.1. Contribution to Education and Cooperative Promotion and Other Objectives in the Public Interest - COFIP

[3-3] [2-23] [203-2] [413-1]

As a cooperative group forming part of MONDRAGON CORPORACIÓN, and as stipulated in the Basque Country's Law on Cooperatives (Law 11/2019), SORALUCE has a fund known as "COFIP" as a contribution to Education and Cooperative Promotion

and Other Objectives in the Public Interest. Each year SORALUCE contributes 10% of its profits to the fund, as do the other DANOBATGROUP cooperatives. The amount contributed to the COFIP fund in 2021 was 111,099 €.

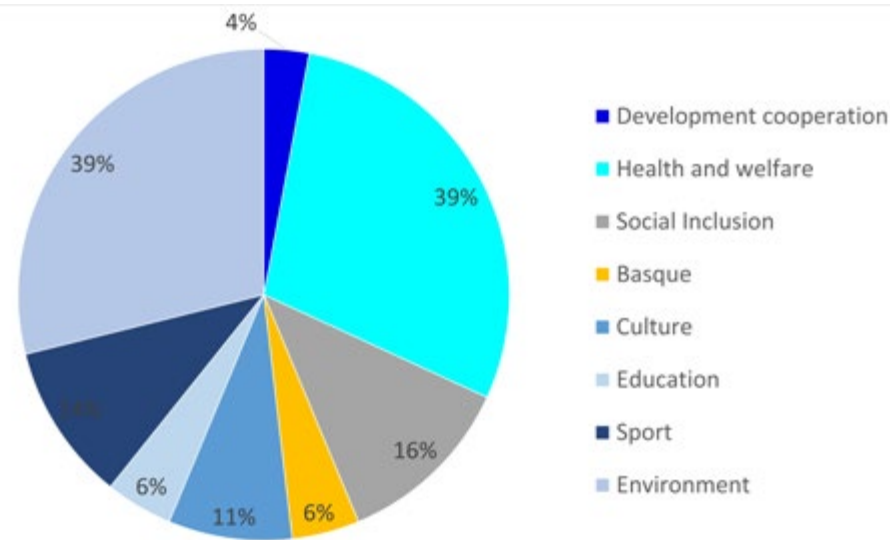


Criteria for distribution of the funds

In 2022, a total of €396,553 has been allocated to the COFIP from the result of 2021, of which 20% has been allocated to the MONDRAGON EIPF and another 40% to the DANOBATGROUP COFIP fund, leaving a total of €158,621 for the SORALUCE COFIP fund. A total

of €151,092 has been allocated from the SORALUCE fund in 2022 to 51 different projects, leaving the remainder in the fund to meet commitments with projects already defined for subsequent years.

Typology of projects funded in 2022 through the COFIP Fund



The distribution criterion applied by SORALUCE, following a decision by the Governing Board, includes the scope of geographic activity, the area of activity, the budget of the project to be subsidised, and the number of beneficiaries. In addition, therefore, to support environmental, educational, sporting and cultural projects, approval is given to social assistance projects with close links to social transformation, along with other special projects concerning the Basque

language and the cooperative movement. Other special projects are also financed, provided they have been tabled by the Governing Board or backed by a partner.

A total of 99,043 € from the COFIP Fund was allocated in 2021 to fund 36 initiatives (44,439 € distributed in 2021, in addition to 54,603 € retrieved from distribution of the COFIP Fund in 2020).

— **“Bizipoza”**; assistance with the creation and publicising of the “Elkartasunean hezi eta bizi: Bizipoza gida” and “Tokian tokiko boluntariotza:

Bizipozakm0” projects to bring social inclusion issues into formal education, informal education, and society.

— **“Walk On Project (WOP)”**; assistance to fund the clinical trials of initial research for a therapy to save children with neurodegenerative illnesses, and to develop the activities of the organisation.

— **Gautena”**; assistance to refurbish the Santa Clara facilities in Elgoibar and to buy a special vehicle to assist families in the Bajo Deba district.

Looking ahead to 2023, work will continue on the ElkarEkin Eragin project, and also on the project to transform the local area, known as “Osintxu Bizi”, begun in 2021 with an annual sum of 30,000 €. The project attempts to coordinate courses of action by

the town hall, representatives of local people and of SORALUCE, for action to be taken in areas that will improve the standards of living of the local people. The following areas are focuses of the “Osintxu Bizi” project:

- To make pre-school classes possible in the Osintxu centre.
- Urban regeneration through the adaptation of façades to generate murals.
- Drawing up a strategic urban development plan for the Osintxu neighbourhood.

- Promotion of an energy cooperative in the neighbourhood.
- Industrial regeneration of the A-44 area in the Osintxu neighbourhood.
- Generation of new parking spaces for residents in the neighbourhood.



Initiatives for participation in the community carried out externally

During 2022, in Germany initiatives have been carried out with a clear impact on the local community, in the amount of 16,300 €, compared to 16,949 € in 2021. These include donations to the Lebenshilfe Limburg-Diez e.V. Institute for disabled people, the e.V. Frankfurt Medical Action Team, Palliative care associations Förderverein Palliativ Pro e. V., sports centres and other associations or centres in the local community.

5.2. Sustainability of the supply chain

[3-3] [2-23] [204-1] [407-1] [408-1] [409-1]

SORALUCE's commitment to its central values of respect for human rights, employment, the environment, and anticorruption practices is also reflected in its purchasing policy, favouring a more responsible and sustainable supply chain.

Code of Conduct for Suppliers

Aware of the impact and the potential risks that suppliers may generate along the local supply chain and in relation to stakeholders various, in a bid to reduce these adverse effects SORALUCE operates a Code of Conduct for Suppliers, to be accepted and signed by the suppliers with which it works.

Through their acceptance of this Code of Conduct not only do suppliers declare their compliance with laws applicable, but their business is also carried out with all due respect for the following criteria:

- Prohibition of corruption and bribery.
- Respect for the basic human rights of their employees.
- Prohibition of child labour.
- Employee health and safety.
- Protection of the environment.
- A commitment to foster these values in their supply chains.

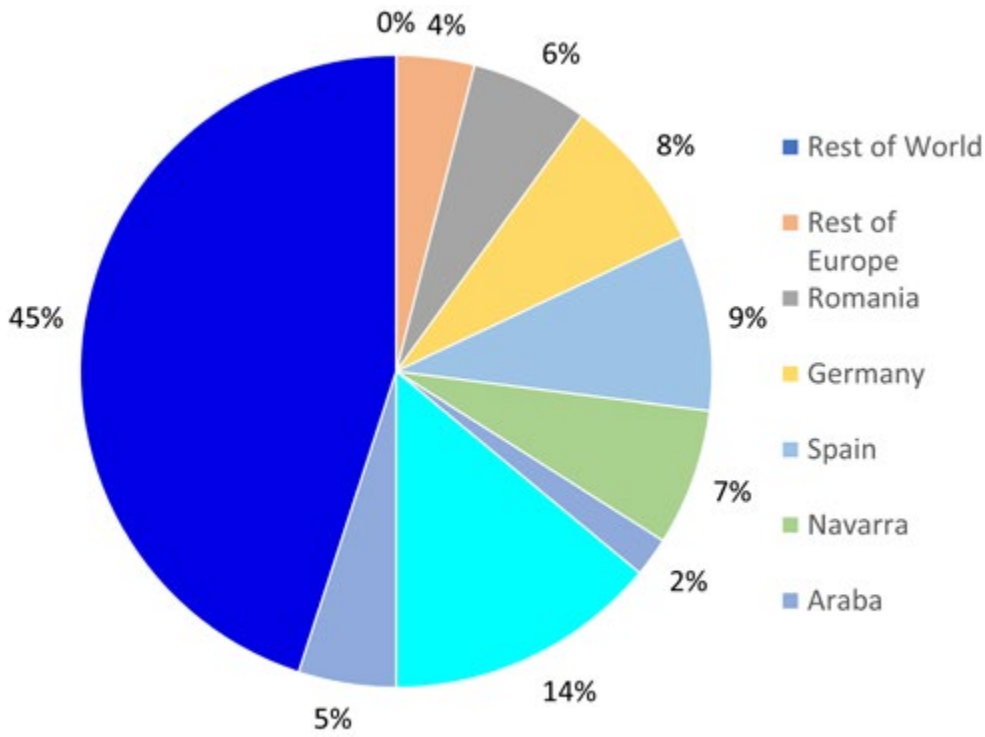
All the Group's current suppliers received this Code of Conduct. No operations or suppliers have been identified in the SORALUCE supply chain with a significant risk of cases which infringe human rights, such as instances of child labour, forced labour, or situations in which freedom of association and bargaining may be at risk.

New suppliers are selected on the basis of the purchasing policy defined by DANOBATGROUP, which classifies suppliers across a range of risk levels, depending on the sector of business activity and material families.

Local suppliers

SORALUCE has the positive feature of a large amount of purchases from local suppliers, as shown in the diagrams below. In 2022, half of its purchases were made in Gipuzkoa (5% in Bergara), and 23% in Alava, Bizkaia and Navarra; this means that 73% is accounted for by local suppliers in the Basque Country and Navarra.

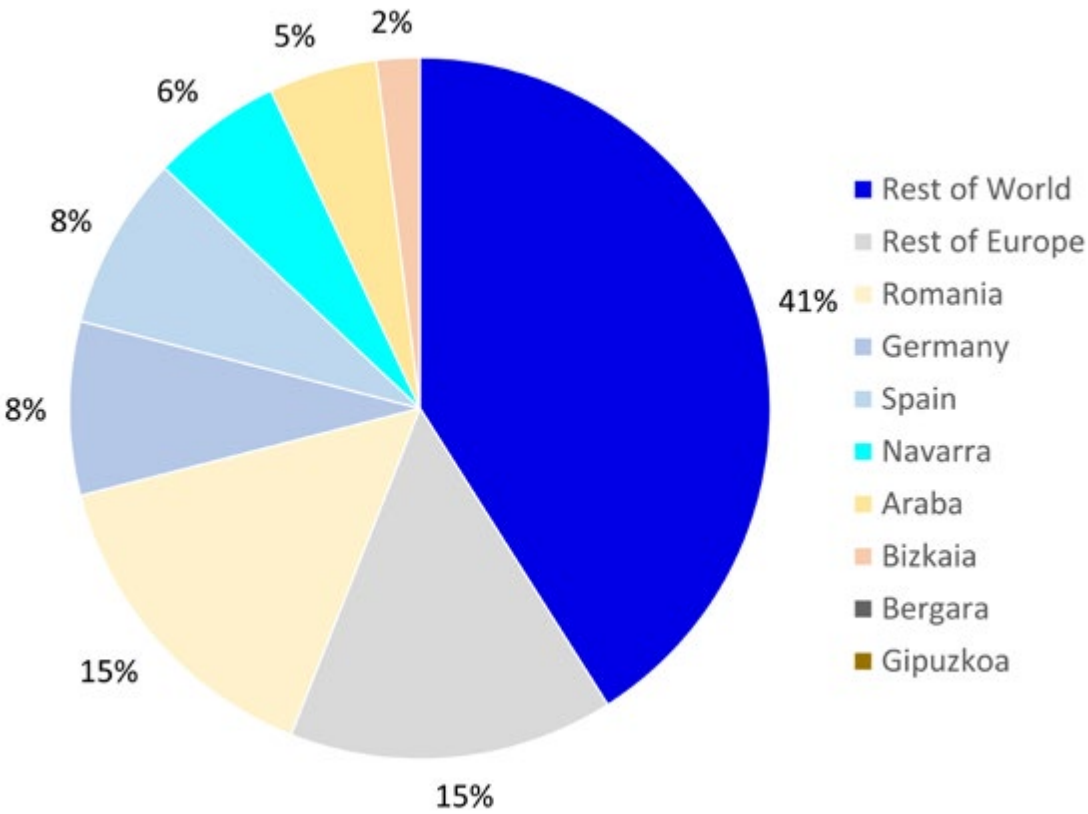
Distribution of the volume of purchases in 2022 by supplier locations



The predominance of local suppliers is maintained over time, as a result of the local purchases policy operated by the Group. Over the last 12 years, 47% of the total volume of purchases was accounted for by

suppliers in Gipuzkoa, 15% by suppliers in Bizkaia, and 6% by suppliers in Navarra. This means that 76% of total purchases was made from suppliers in Spain, and the remainder from European suppliers.

Distribution of the volume of purchases in 2021 by supplier locations in 2011-2022



Monitoring of hazardous chemicals

SORALUCE guarantees the non-utilisation of conflict minerals in the manufacture of its products, and meets the legal requirements in relation to the use of hazardous substances. In 2022 all suppliers working with SORALUCE received notice of the requirements

of the European Union's Waste Directive, in order to compile the necessary information on the possible use of hazardous substances (ECHA candidate substances), for the purposes of notification in the SCIP database.

5.3. Health and safety of users of the product

[2-29] [3-3][416-1] [416-2] [417-1] [418-1]

SORALUCE has implemented and systematised a number of procedures to guarantee the safety and health of users of machines produced and sold. The risk analysis is drawn up and updated for each product on a regular basis, and whenever the regulations change the safety information supplied to the customer is adapted and personalised, thereby ensuring that this information is continuously updated. This means there is strict compliance with all requirements in relation to product information and labelling.

By contract, all machinery installed for customers also includes the provision of training, by way of a final step in delivery of the product. Training includes contents on the functioning of the machine and also health and safety issues, among others. SORALUCE also

offers ad hoc training in this area, irrespective of the training included on delivery of the product. There is a possibility of an online training offer if face-to-face instruction is not possible.

It should be noted that as a result of Covid-19 SORALUCE can carry out remote pre-acceptances. This is the approval of the order with the customer before the machine is sent to its destination. In cases in which the customer has been unable to travel to SORALUCE, the validation tests have been conducted online.

No cases of non-compliance in relation to the impact on health and safety by machines sold by SORALUCE were detected in 2022, as in 2021, or in relation to information concerning them.

Claims and complaints system - MySoraluce

In addition to the satisfaction survey sent out every year, and the usual channels of communication, SORALUCE also provides the "MySoraluce" portal for customers, to enable all of them to contact SORALUCE easily and directly to make comments concerning any aspect they wish to discuss.

New strategies have been defined in the area of "MySoraluce" for the year 2022. On the one hand, the option has been included as standard for all machines sold in the domestic and French market. On the other hand, various recruitment campaigns have been carried out, such as the "customer journey" carried out in October. All these initiatives have led us to increase the number of subscriptions from 20 customers in 2021 to 42 today.

In addition, in 2022, we continued to develop the areas of maintenance management and interactive spare parts catalogues. The first pilots for the further development of the customer portal have been defined.

For the year 2023, the main objectives are to implement the pilot developments defined for the maintenance areas, on the one hand, in planning, on the other hand, in the procurement of spare parts. In terms of communication, various webinars are planned in order to further expand the platform.

No claims were received in 2022, as in 2021, in relation to infringements of customer privacy or loss of customer data.

5.4. Plan de Euskera

SORALUCE is sensitive to the Basque language and culture and has tried to make it easier for people to work in their mother tongue. For this reason, it has established a Basque Plan to promote and develop knowledge and use of Basque in the workplace. It obtained the BIKAIN Language Management Quality Certificate in 2015, a certificate awarded by the

Basque Government that accredits a certain level of standardisation in the presence, use and management of Basque by an organisation. In 2022, €35,732.14 was allocated to the Basque Language Plan, promoting training and participation in social initiatives related to the Basque language.

5.5. Tax information

[201-4]

With a consolidated revenue of 118,066 thousand € in 2022, compared to 99,444 thousand € in 2021, there

follows information on the profit earned and profit tax paid out, by countries, in thousands of euros:

Country	Profit earned (thousands of €) (*)		Profit tax paid out (thousands of €) (**)	
	2022	2021	2022	2021
Spain	6.035	5.107	44	41
Italy	1.857	496	735	183
Germany	666	1.649	303	643

(*) Net profit earned according to aggregate financial information by countries.

(**) Tax paid out on profit according to the Consolidated Profit and Loss Statement.

In relation to public subsidies received, the amount of operating subsidies booked on SORALUCE's profit and loss statement stood at 1,294 thousand in the financial year 2022, as against 916 thousand

euros in 2021. Assistance from public authorities for SORALUCE's activities is mainly accounted for by Research and Development and Innovation.

Annex

Annex 1 - Contact data

[102-1] [102-3] [102-5] [102-21] [102-53]

Soraluce S.Coop is the parent cooperative of SORALUCE. For further information:

Denomination	Soraluce S. Coop.
Address	Osintxu Auzoa E-20570 BERGARA (Gipuzkoa) Spain
Telephone	(+34) 943 76 90 76
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Web page	www.soraluce.com

Annex 2 - Table showing compliance traceability with Law 11/2018

There follows a list of the GRI contents used in each area defined in the Law (GRI Standards published in 2016 and subsequent updates).

Area: Business Model

Contents: A brief description of the group’s business model, which will include its corporate environment, its organisation and structure, the markets in which it operates, its goals and strategies, and the main factors and tendencies that may affect its future development.

GRI Standard	Section	Page
2-1	1. Soraluce	5
2-6	1. Soraluce	5
2-1	1. Soraluce	5
2-1	1. Soraluce 1.2. Business model	5 13
2-1	1. Soraluce Anex	5 82
2-6	1.2. Business model	13
2-22	1.2. Business model	13
2-28	1.4. Goals and strategies	22
2-12	1.4. Goals and strategies	22
2-25	1.3. Perspective of the environment 1.5. Management model and policies	20 30
2-23	1.1. Identity: perspective, mission and values	6
2-9	1.2. Business model	13
2-26	1.2. Business model	13
2-23 2-24 3-3	1.4. Goals and strategies 1.5. Management model and policies	22 30

Area: Due diligence procedures and policies

Contents: A description of the policies applied by the group with respect to these issues, which will include the due diligence procedures applied for the purposes of identification, assessment, prevention and attenuation of significant risks and impacts and verification and monitoring, including the specific measures that have been taken.

GRI Standard	Section	Page
3-3	1.5. Management model and policies	30
2-12 2-23 2-25	1.5. Management model and policies	30

Area: Assessment of non-financial risks

Contents: The main risks related to those issues associated with the group’s activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse impact in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with the relevant national, European or international frameworks for each issue. This should include information on the impacts that have been identified, providing a breakdown of these impacts, in particular the main short, medium and long-term risks.

GRI Standard	Section	Page
3-3	1.5. Management model and policies	30
2-12 2-23 2-25	1.5. Management model and policies	30

Area: Environmental Issues

Contents: Detailed information on the current and foreseeable effects of the company’s activities on the environment and, as the case may be, on health and safety, procedures for environmental certification or appraisal; the resources allocated to the prevention of environmental hazards; application of the principle of precaution, the amount of provisions and guarantees concerning environmental hazards.

GRI Standard	Section	Page
3-3 2-23	2. Environmental commitment 2.1. Environmental management system and ecodesign certification	33 35
307-1	2. Environmental commitment	33

Area: Measures to prevent pollution

Contents: Pollution: measures to prevent, reduce or make good carbon emissions with a serious impact on the environment; in due consideration of any kind of atmospheric pollution that is specific to a particular activity, including noise and light pollution.

GRI Standard	Section	Page
3-3	2.4. Climate change and measures to prevent and reduce pollution	41
NO GRI	Noise and light pollution	41

Area: The circular economy and waste prevention and management

Contents: The circular economy and waste prevention and management: measures for prevention, recycling, reuse, other ways of recovering and eliminating waste; action to combat food wastage.

GRI Standard	Section	Page
3-3	2.3. Waste management and the circular economy	40
306-2	2.3. Waste management and the circular economy	40
306-3	2.3. Waste management and the circular economy	40
NO GRI	Food wastage	40

Area: Sustainable use of resources

Contents: Water consumption and water supply in accordance with local limitations; consumption of raw materials and the measures taken to increase the efficiency of their use; direct and indirect consumption of energy, measures taken to boost energy efficiency and the use of renewable energies.

GRI Standard	Section	Page
3-3	2.2. Sustainable use of resources	37
301-1	2.2. Sustainable use of resources	37
302-1	Energy consumption and energy efficiency	38
302-3	Energy consumption and energy efficiency	38
302-5	2.1. Environmental management system and ecodesign certification	35
303-3	Water consumption	38

Area: Climate change - Emissions

Contents: The major features of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces; the measures taken to adapt to the consequences of climate change; the reduction targets established voluntarily in the medium and long term to reduce greenhouse gas emissions and the means implemented to this end.

GRI Standard	Section	Page
3-3	2.4. Climate change and measures to prevent and reduce pollution	41
305-1	2.4. Climate change and measures to prevent and reduce pollution	41
305-2	2.4. Climate change and measures to prevent and reduce pollution	41

Area: Protection of biodiversity

Contents: Measures taken to preserve or restore biodiversity; impacts of activities or operations in protected areas.

GRI Standard	Section	Page
NO GRI	2.5. Protection of biodiversity	42

Area: Social and staff issues: Employment

Contents: Total number and distribution of employees by sex, age, country and professional classification; total number and distribution of types of employment contract, annual average of indefinite contracts, temporary contracts and part-time contracts by sex, age and professional classification, number of redundancies by sex, age and professional classification; average remuneration and developments in remuneration by sex, age and professional classification or equivalent value; pay gap, remuneration for the same or similar posts, the average remuneration of board members and executives, payments towards long-term savings and any other incomings, by sex; implementation of work disconnection policies, and employees with disabilities.

GRI Standard	Section	Page
3-3 2-23	3. Commitment to people	43
2-7	3.1. Employment	46
2-19	Remuneration	50
2-20	Remuneration	50
401-1	Trends in employment and new hires	48
405-1	3.1. Employment 3.6. Equality and non-discrimination	46 65
No GRI	Disconnection policies: 3.2. Organisation of work. Work/family balance measures	52

Area: Social and staff issues: Organisation of work

Contents: Organisation of working hours; number of hours of absenteeism; measures to enable staff to enjoy a work/family balance and encourage co-responsible exercise of these aspects by both parents.

GRI Standard	Section	Page
3-3	3.2. Organisation of work. Work/family balance measures	52
2-7	3.2. Organisation of work. Work/family balance measures	52

Area: Social and staff issues: Health and safety

Contents: Health and safety conditions in the work place; accidents in the work place, particularly their frequency and seriousness, and professional illnesses; broken down by sexes.

GRI Standard	Section	Page
103-1 103-2 103-3	3.3. Occupational health and safety	56
403-1	3.3. Occupational health and safety	56
403-3	3.3. Occupational health and safety	56
403-5	3.3. Occupational health and safety	56
403-8	3.3. Occupational health and safety	56
403-9	3.3. Occupational health and safety	56
403-10	3.3. Occupational health and safety	56
403-10	3.3. Occupational health and safety	56

Area: Social and staff issues: Social-employment relations

Contents: Organisation of social dialogue, including procedures to notify and consult staff and negotiate with them; percentage of employees covered by a collective bargaining agreement, by countries; the outcome of collective agreements, particularly in the field of occupational health and safety.

GRI Standard	Section	Page
2-29	3.4. Corporate relations	62
2-30	3.4. Corporate relations	62
2-29	3.4. Corporate relations	62
403-4	3.4. Corporate relations	62

Area: Social and staff issues: Training

Contents: The policies implemented in relation to training; the total number of hours of training, by professional categories.

GRI Standard	Section	Page
3-3	3.5. Talent and training	63
401	3.5. Talent and training	63
404-1	3.5. Talent and training	63
404-2	3.5. Talent and training	63

Area: Social and staff issues: Universal accessibility for people with disabilities

Contents: Universal accessibility for people with disabilities.

GRI Standard	Section	Page
No GRI	3.6. Equality and non-discrimination	65

Area: Social and staff issues: Equality

Contents: Measures taken to foster equal treatment and opportunities for women and men; equality plans (Chapter III of Organic Law 3/2007 of 22 March for the effective equality of women and men), measures taken to foster employment, protocols to combat sexual harassment and harassment due to gender, integration and universal accessibility for people with disabilities; policy against all kinds of discrimination and, where applicable, policy for the management of diversity.

GRI Standard	Section	Page
3-3 2-23	3.6. Equality and non-discrimination	65
405-1	3.6. Equality and non-discrimination	65
406-1	3.6. Equality and non-discrimination	65

Area: Information on respect for human rights

Contents: Application of due diligence procedures in relation to human rights; prevention of risks of infringement of human rights; and, where applicable, measures to mitigate, manage and make good possible abuses committed; reports of instances of infringement of human rights; promotion and fulfilment of the provisions of the basic agreements drawn up by the International Labour Organization in relation to respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupations; elimination of forced or compulsory labour; the effective abolition of child labour.

GRI Standard	Section	Page
3-3 2-23 2-27	4. Respect for human rights and the fight against corruption and bribery	67
2-23	4. Respect for human rights and the fight against corruption and bribery	67
2-16 2-26	4. Respect for human rights and the fight against corruption and bribery	67
407-1	4. Respect for human rights and the fight against corruption and bribery	67
408-1	4. Respect for human rights and the fight against corruption and bribery	67
409-1	4. Respect for human rights and the fight against corruption and bribery	67
419-1	4.1. Compliance programme	67

Area: Information concerning the fight against corruption and bribery

Contents: Measures taken to prevent corruption and bribery; measures to combat moneylaundering, contributions to foundations and non-profitmaking organisations.

GRI Standard	Section	Page
3-3 2-23 2-27	4. Respect for human rights and the fight against corruption and bribery	67
2-23	4. Respect for human rights and the fight against corruption and bribery	67
2-16 2-26	4. Respect for human rights and the fight against corruption and bribery	67
205-2	4.1. Compliance programme	67
205-2	4.1. Compliance programme	67
205-2	4.1. Compliance programme	67

Area: Information on the company: Commitment of the company to sustainable development

Contents: The impact of the company’s business activity on employment and local development; the impact of the company’s business activity on local populations and on the territory; relations with the representatives of local communities and formats for dialogue with them; action for the purposes of association or sponsorship.

GRI Standard	Section	Page
3-3 2-23	5.1. Contribution to Education and Cooperative Promotion and Other Objectives in the Public Interest - COFIP	73
203-2	5.1. Contribution to Education and Cooperative Promotion and Other Objectives in the Public Interest - COFIP	73
413-1	5.1. Contribution to Education and Cooperative Promotion and Other Objectives in the Public Interest - COFIP	73

Area: Information on the company: subcontracting and suppliers

Contents: Addition to the policy on purchases, social, gender equality and environmental issues; consideration in relations with suppliers and subcontractors of their social and environmental responsibility; supervision and audit systems and their findings.

GRI Standard	Section	Page
3-3 2-23	5.2. Sustainability of the supply chain	76
204-1	5.2. Sustainability of the supply chain	76
407-1	5.2. Sustainability of the supply chain	76
408-1	5.2. Sustainability of the supply chain	76
409-1	5.2. Sustainability of the supply chain	76

Area: Information on the company: consumers

Contents: Measures in relation to the health and safety of consumers; claim systems, complaints received and resolution of complaints.

GRI Standard	Section	Page
3-3	5.3. Health and safety of users of the product	79
2-29	5.3. Health and safety of users of the product	79
416-1	5.3. Health and safety of users of the product	79
416-2	5.3. Health and safety of users of the product	79
417-1	5.3. Health and safety of users of the product	79
418-1	5.3. Health and safety of users of the product	79
No GRI	1.4. Goals and strategies: Customer satisfaction survey	22

Area: Information on the company: consumers

Contents: The profit earned, country by country; tax paid out on profit, and public subsidies received.

GRI Standard	Section	Page
No GRI	5.4. Tax information	80
201-4	5.4. Tax information	80

Anex 3 – Materiality analysis

The content of this report focuses on the Sustainable Development Goals that are most closely aligned with the actions set out in Danobatgroup’s 2021-2024 Strategic Plan. Soralue, as an integral part of Danobatgroup, adapts to the materiality study carried out by Danobatgroup. This report explains how the Group’s activities contribute both to the fulfilment of the goals set out in the strategic plan and to achieving a sustainable future for everyone. From this perspective, this sustainability report explains Danobatgroup’s activities and focuses on initiatives aimed at responsible production and consumption, innovation applied to industry and products, with an emphasis on energy efficiency (reduction of GHG emissions, use of renewable energy sources, etc.) and environmental management (waste, use of resources, etc.). Furthermore, from the outset, the Group has paid special attention to strengthening corporate governance and building a working environment that improves the quality of life of people and develops them in a comprehensive manner, encouraging entrepreneurship, participation in management and accountability for the results obtained. Diversity, gender equality and non-discrimination are also considered to be factors that enrich the organisation. Finally, Danobatgroup values and actively develops inter-cooperation, collaborating with companies and companies of other sectors.

During the 2nd half of 2020, Danobatgroup launched a materiality study with the objective of defining the issues relevant to the Group’s sustainability, considering the priorities of our stakeholders and the way in which Danobatgroup manages these priorities.

In parallel, the Danobatgroup companies embarked on a strategic reflection process that led to a new strategic plan for the period 2021-2024. Thus, the new Strategic Plan 2021-2024 introduces sustainability among its 8 priority strategic lines of action. The materiality analysis has been carried out as a four-step process, which has allowed us to prioritise the areas of our action.

Stage 1

Definition of relevant issues

Through an analysis, on the one hand, of external sources relating to, among other aspects, trends, sector benchmarking and applicable regulations, and, on the other hand, internal sources, an initial identification of relevant issues was made. Based on this list of issues, after a validation process, a list of material issues on which to advance in the process was concluded.

Stage 2

Contrast and internal validation of relevant issues

Danobatgroup assessed the relevance of each topic, considering factors such as: the business impacts of the issues, the risks involved, the impact on brand and corporate reputation.

As a result of this process, a final list of material issues for further study was drawn up.

Stage 3

Consultation with external and internal stakeholders

During the last months of 2020, 312 internal and external stakeholders were consulted through meetings with relevant individuals and entities and, above all, through online surveys.

Stage 4

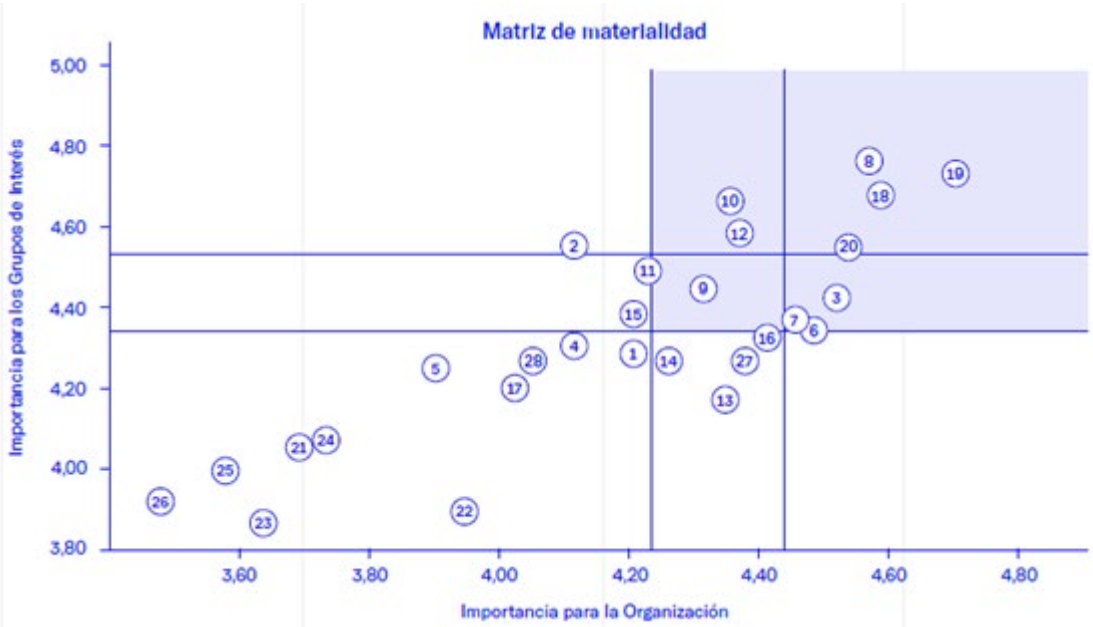
Materiality matrix

As a result of the stakeholder consultations, a matrix of priority material issues was developed, defined along two axes: the relevance of the issue for internal stakeholders and the relevance for external stakeholders.

The matrix takes into account the weighting given to each stakeholder group. For internal stakeholders, the weighting is based on their economic, environmental and social influence on the company. For external stakeholders, the weighting is based on the degree to which they are affected by the company’s economic, environmental and social performance.

Analysis and definition of material issues

The total number of issues assessed was 28, grouped into 6 categories: (1) environment, (2) labour practices, (3) ethics and corporate governance, (4) products and services, (5) society, and (6) economy. Using the materiality matrix, 28 topics have been ranked from highest to lowest relevance. The 11 topics of high relevance are those that were then transferred to Danobatgroup’s Sustainability Plan, integrating them transversally in the 2021-2024 Strategic Plan.



No. Material issues

1 Energy	17 Implementation of best practices in corporate governance
2 Emissions and climate change	18 Product quality and safety
3 Waste management	19 Customer satisfaction
4 Life cycle and resource management	20 Innovation applied to the development of new products
5 Circular Economy	21 Involvement in local communities. Social transformation
6 Training and professional development	22 Solidarity mechanisms
7 Talent management	23 Stakeholder relations and engagement
8 Health and safety at work	24 Local suppliers
9 Diversity and equality	25 Environmental assessment of suppliers
10 Non-discrimination	26 Social assessment of suppliers
11 Respect for human rights	27 Profitability and performance
12 Business ethics and integrity	28 Alliances / Strategic Partnerships / Inter-cooperation
13 Learning culture	
14 Democratic Organisation	
15 Transparency and information management	
16 Advanced business culture	

To determine the relevance of issues, both internal and external perspectives are considered.

In the process of validating the topics with management, it was decided to merge “diversity and equality” with “non-discrimination” on the one hand, and “training and professional development” with “talent management” on the other. Furthermore, in order to broaden the scope and to be in line with market trends, it was decided to include the topic of “energy” in the material topic of “emissions and climate change”.

Furthermore, given the importance attached by management to the topics “strategic alliances/collaborations and inter-cooperation” on the one hand, and “local community implications/social transformation” on the other, it is decided to include both as material topics.

In terms of the sum of the two relevances, the priority issues are:

Material issues	Description	GRI Indicator
Emissions and climate change	Reducing atmospheric emissions and combating climate change.	GRI 305
Waste management	Reduce waste generation by promoting reuse, recycling, etc. and reduce the impacts associated with wastewater generation.	GRI 303 / GRI 306
Training and professional development	Create spaces and a culture that facilitate both professional and personal development in a comprehensive manner through internal training and capacity building.	GRI 404
Talent Management	Promote the attraction, development and retention of talent. Carry out strategic planning of people in order to foresee what profiles will be needed and where the skills of our current groups should evolve. Work on the employer brand and implement strategies to attract the required profiles. Establish a culture of lifelong learning at all levels so that people have the capacity to learn and adapt to change.	GRI 401
Health and safety at work	To foster a healthy and safe environment through the prevention of occupational risks and the promotion of the health and safety of workers.	GRI 403
Diversity and equality	Promote an inclusive work environment based on diversity, equal opportunities between men and women and multiculturalism.	GRI 405
Non-discrimination	Ensure non-discrimination through measures to prevent differential treatment of any person (workers, clients, customers, users, etc.) on the basis of race, dryness, etc.	GRI 406
Business ethics and integrity	Ensure ethical and responsible behaviour of the company's governing and management bodies and establish mechanisms to prevent practices such as corruption, bribery, fraud or unfair competition.	GRI 205 / GRI 206
Product quality and safety	To achieve high levels of competitiveness by developing high quality and very safe products and services that are useful and beneficial.	GRI 416
Customer satisfaction	Customer satisfaction.	NO GRI
Innovation applied to the development of new products	Promote continuous innovation and adaptation of products and services that respond to changing customer, market and societal needs, including climate change (eco-sustainable products and services).	NO GRI

The relationship and dialogue with Danobatgroup’s stakeholders is essential in order to be aware of their concerns and take them into account in the development of the Group’s activity.

The process of communication with stakeholders results in certain advantages for Danobatgroup, which make this communication a fundamental factor in the definition of the strategy and in the corporate culture:

It improves risk management, by including the opinion of stakeholders in the selection of relevant issues for the company.

It raises awareness of the social, economic and environmental context, both present and future, which makes it possible to identify opportunities.

Improves corporate reputation and stakeholder confidence in Danobatgroup.

Internal Stakeholders

Board of Directors
Governing / Social Board

External Stakeholders

Customers
Suppliers
Public Administration
Regional Public Administration
Local Public Administration
National Public Administration
Partners
External delegations
Sectoral associations
Technology centres
Universities
MONDRAGON Corporation
MONDRAGON
MIA
Laboral Kutxa
Lagun Aro
Social partners
Press and Social Networks
TV and Radio Stations
NGOs
Cultural associations