SR2024

1950 2025

SUSTAINABILITY REPORT 2024

ISTOBAL
Vehicle Wash & Care

75 years making history

ISTOBAL headquarters in L'Alcúdia in the 60s

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01

MESSAGE FROM THE MANAGING DIRECTOR

Antonio Martínez

Managing Director of ISTOBAL

The preparation of this second Sustainability Report, corresponding to the 2024 financial year, has coincided with a particularly significant moment for ISTOBAL: the celebration of our 75th anniversary. This milestone has allowed us to look back with perspective on the journey undertaken since that small workshop in L'Alcúdia, and to recognize how, over the decades, we have evolved without losing our family essence.

At the end of 2024 we were present in more than 80 countries, with 15 subsidiaries and 4 manufacturing plants in Europe, America, and Asia. However, we continue to be guided by the same entrepreneurial and innovative spirit that saw us born, and by the firm conviction that progress only makes sense when it is sustainable. This way of understanding our company remains the guiding principle behind our decisions in an increasingly demanding global environment.

This Report reflects the achievements attained and the challenges we face in relation to environmental, social, and governance (ESG) criteria. In this regard, the progress made in 2024 is particularly significant, as it marks the base year in which we have externally verified emissions data, a key step toward achieving our goal of climate neutrality by 2050.

From an environmental perspective, 2024 has been a year of notable progress. We reduced our carbon footprint by 4.79%, achieved 21.88% of consumed electricity from self-consumption photovoltaic energy sources, and ensured that 89% of the waste generated was directed to recovery processes.

These achievements are complemented by the renewal of our ISO 14001 certification and the attainment of the EcoVadis Silver Medal. These environmental milestones demonstrate the robustness of our Environmental Management System and our commitment to continuing to evolve toward a more efficient and planet-friendly model.

And it was precisely in 2024 that we were reminded, in the hardest possible way, of the importance of this shared responsibility. The severe storms and floods that affected the Valencian Community, including our headquarters, put our response capacity and resilience to the test. These were difficult moments that also brought out the very best of the company: the strength, unity, and determination of the entire ISTOBAL team. Thanks to their involvement, commitment, and effort, we were able to restore normal operations swiftly.

At ISTOBAL, we understand sustainability not only as a commitment, but as a way to move forward, to care for who we are and what we want to leave to future generations, all with the aim of contributing to the well-being of people and the planet.

Antonio Martínez

Managing Director of ISTOBAL

Ultimately, people are at the heart of our strategy. For this reason, this year we have delivered more than 13,000 hours of training, 60% more than in the previous Report, and we have reached 1,000 employees globally, with 97.5% permanent contracts. These advances reflect our commitment to stable employment, equity, safety, and professional development.

In terms of governance, we have strengthened the ethical foundations that underpin our business model. The updating of internal policies, regulations, and regulatory codes, together with the consolidation of a Compliance Committee with full operational functions and the periodic review of the Risk Prevention Model, strengthen a management framework that ensures rigor and transparency in our actions.

Financial year 2024 has also been marked by solid economic performance. Revenue has grown from 163.9 million euros in the first report to 175 million, while investment in R&D&I has increased from 3.7 to 4.5 million euros. Likewise, EBITDA has exceeded 17 million euros, representing an increase of close to 15% compared to 2022.

At this point, we can state that 2024 has been a year of consolidation and progress. We have strengthened our productive structure, driven more efficient and sustainable technological solutions, and reinforced our international presence.

All of this in order to continue responding to the challenges of the sector and to the expectations of our customers, operators and partners.

Our 75th anniversary invites us to look back with pride and look ahead with excitement. The history of ISTOBAL has been built thanks to all the people who are part of this project: our team, our business partners, distributors, customers and all those who accompany us. Their involvement, trust and support make it possible for us to continue moving forward with ambition and responsibility.

The path towards sustainability is continuous, but also shared, and traveling it is one of our greatest sources of pride. Looking to the future, we will continue moving forward with consistency and strategic vision, as we have done throughout these years, driving comprehensive, sustainable and profitable solutions that create value, protect people and care for the environment we share.

Antonio Martínez
Managing Director of ISTOBAL

02

MILESTONES 2024

Milestones 2024

Year-on-year increase in **sales and profitability**, accompanied by the consolidation and expansion of distribution markets.

A first-rate team, driven by talent, ready to face unforeseen crises.

Success stories with large accounts that reinforce ISTOBAL's ability to generate long-term value.

Consolidated growth of the Services area as a strategic and profitability lever.

Digitalization drives efficiency and growth, although it increases the risks of cyberattacks.

New M'WASH portfolio, which strengthens the offer and has a solid order book for the new fiscal year.

Milestones aligned with our sustainable commitment 2024

+13,000
Hours
TRAINING COURSES TAUGHT

Corporate culture centered on equity and safety

Social

97.5%
THE WORKFORCE IS ON PERMANENT CONTRACTS

1000
Employees
GLOBALLY

Economical

+17 M€
EBITDA
2024

175 M€
ISTOBAL Group Billing

€4.5M
R&D&I Investment
AND PRODUCT DEVELOPMENT

70%
Export figure percentage
SALES OUTSIDE OF SPAIN IN 2024

Milestones aligned with our sustainable commitment 2024

Environment

Environmental management certification

ISO 14001 CERTIFIED AND ECOVADIS SILVER SEAL RECOGNITION

21.88%

OF THE ELECTRICITY CONSUMED, IT COMES FROM SELF-CONSUMPTION PHOTOVOLTAIC ENERGY SOURCES

Reduction

4.79%

IN THE TONNES OF CO2 EQUIVALENT (CARBON FOOTPRINT)

The valorization of waste reaches the

89%

Risk prevention model with periodic reviews

Compliance Committee with full operational functions

Governance

Policies, regulations and regulatory codes

03

ISTOBAL EVOLUTION

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ISTOBAL
Vehicle Wash & Care

1950

Ismael Tomás Alacreu founded ISTOBAL, a workshop specializing in lubrication and lifts.

1963

Specialization in production lines and 1st manual bridge.

1973

First automatic bridge with brushes and drying system.

1997

1st modular bridge, M Series.

2000

Opening to the entire portfolio of washing solutions including center and industrial vehicle.

2004

Incorporation of the subsidiaries: United Kingdom and Austria.

2009

Opening of the subsidiary in the USA. Integration of Chemists in R&D.

2011

First final assembly plant in the USA.

2013

Creation of an assembly plant in Brazil and opening of a Danish subsidiary.

2014

Creation of subsidiaries in Sweden and Italy.

2017

Launch of connected installations. Equipment connectivity.

2021

Opening of a subsidiary and assembly plant in China, and launch of the M'WASH4 wash gantry.

2023

New M'WASH bridges and J'WASH4 center. New subsidiaries in Poland and France. Consolidation of the ISTOBAL Esens® subsidiary.

2024

Opening of branches in Hungary, Germany and the Netherlands.

2024

Leading company in global solutions

75 Years

OF EXPERIENCE

15

BRANCHES
SALES AREAS

+80 Countries

THEY BET ON OUR
SOLUTIONS

+1,000

EMPLOYEES

4

PRODUCTION AND
ASSEMBLY PLANTS

+70%

INTERNATIONAL SALES

€175M

FOR BILLING
IN 2024

+€4.5M

INVESTMENT IN R&D&I AND
PRODUCT DEVELOPMENT

60 Models

WASHING EQUIPMENT
AND SYSTEMS

1,000,000

WASHES / DAY
IN THE WORLD

30,000

INSTALLED
EQUIPMENT
AROUND THE WORLD

+85 Chem. Prod.

FOCUSED ON
SUSTAINABILITY

75 years driving growth

In 2025, **ISTOBAL proudly celebrates its 75th anniversary**, a journey marked by constant innovation, sustainability, and excellence. From its beginnings as a family business to its transformation into a leading multinational, ISTOBAL has evolved to rank among the global leaders in the design, manufacture, and marketing of washing and care solutions for all types of vehicles.

Over these seven and a half decades, **the company has adapted to an ever-changing market**, growing alongside its customers and anticipating their needs. Today, it has 16 subsidiaries of its own and a network of distributors that export to more than 80 countries, enabling it to combine a strong global presence with a local approach to offer customized and highly competitive solutions in each market.

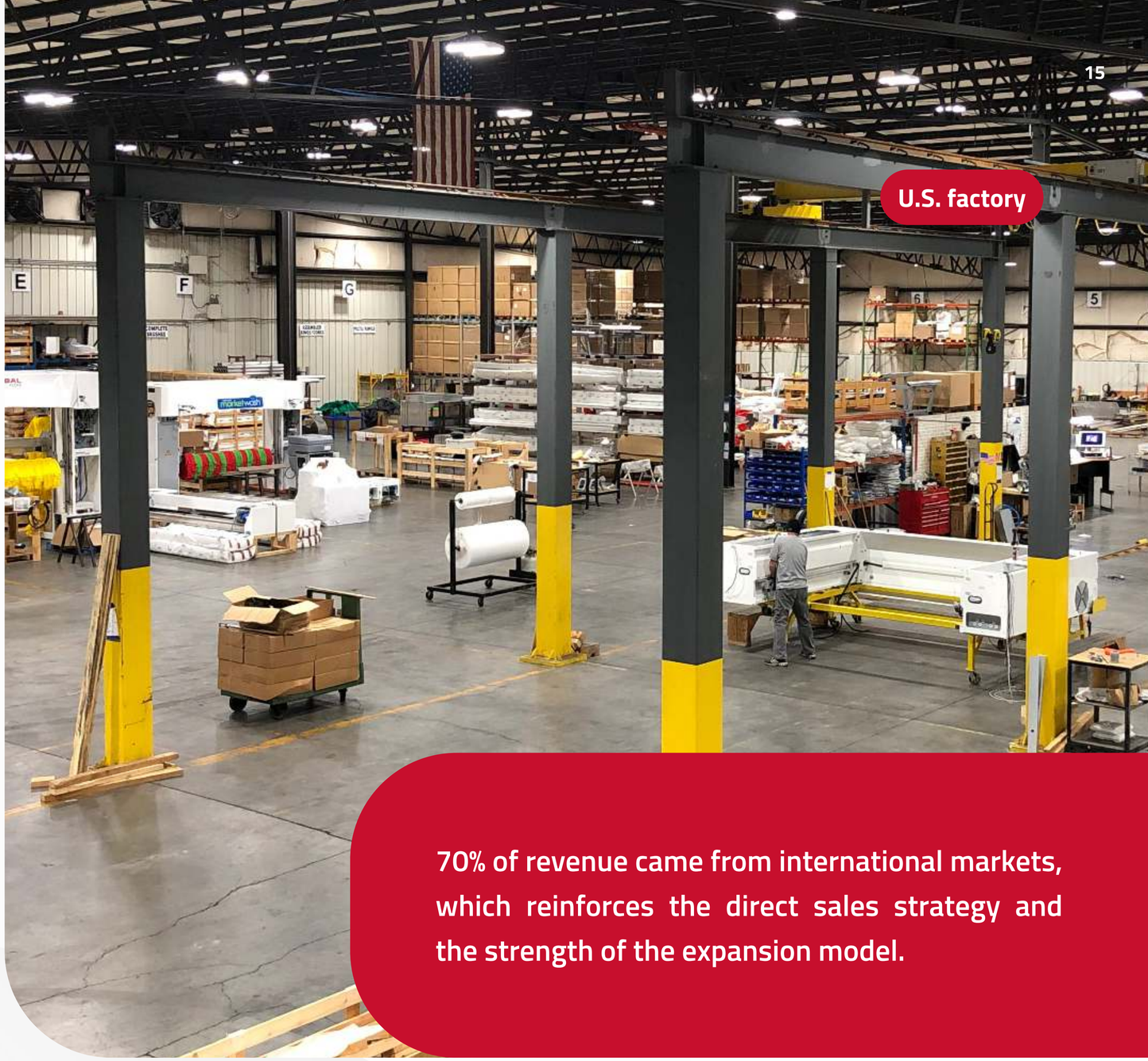
With more than **1,000 professionals and four manufacturing and assembly plants**, ISTOBAL continues to drive the future of the sector with advanced technologies that deliver **profitability, safety, and efficiency**. Its commitment to **quality, service, and sustainability** strengthens a corporate culture that has been present from the beginning and will continue to guide the next chapters of its history.

International expansion of the Group

International expansion has been one of ISTOBAL's main drivers of growth in recent decades. In 2024, this multinational had **15 international subsidiaries and four manufacturing and assembly plants across four continents.**

Over the last 18 months, **the company has accelerated its global expansion process with the opening of six new subsidiaries**. With this strategy, ISTOBAL strengthens its direct sales model, consolidates its position in key markets, and increases its ability to provide fast and accurate responses aligned with its customers' needs.

With a presence in **more than 80 countries** through a strong distribution network, ISTOBAL combines global reach with a local focus. This structure enables it to adapt swiftly to the regulatory, operational, and cultural particularities of each market, offer close technical service, ensure a consistent, high-quality customer experience worldwide. **In 2024, 70% of revenue came from international markets**, demonstrating the success of this direct sales strategy and the strength of the expansion model. With new subsidiaries opened in **France, Poland, Germany, Hungary, and the Netherlands** in 2023 and 2024, and with the addition of Australia to the group in 2025, ISTOBAL reinforces its global positioning and its ability to continue leading the vehicle wash and care sector worldwide.



U.S. factory

70% of revenue came from international markets, which reinforces the direct sales strategy and the strength of the expansion model.

ISTOBAL in the world

Production plants

International subsidiaries

+80 Countries are betting on our solutions

Strong growth in 2024

In 2024, the ISTOBAL Group achieved total revenue of **175 million euros**, with a **net profit of 9 million euros** and an **operating result of 13 million euros**.

With **EBITDA exceeding 17 million euros**, the group maintained profitability close to 10% of sales, almost doubling the figure from the previous year.

This growth was mainly due to the **expansion of the services and consumables line**, as well as improved profitability in the main international markets, which allowed the group to offset rising costs and investments made in new overseas subsidiaries.

During the last financial year, **the Iberia region remained ISTOBAL's main market**, with a very positive performance and reaching the highest revenue levels in its history, with figures close to 55 million euros.

This result highlights the group's strength in its home market and its **ability to generate value consistently** in a highly competitive environment.

€175M
Total billing

€9M
Net profit

13M€
Operating result

+17M€
EBITDA

In 2024, the multinational continued to drive its international growth with direct sales and services in key markets for the group.

Operational strength and vision for the future

ISTOBAL reaffirms its commitment to **solid and sustainable growth**, doing so by driving new opportunities in its strategic markets through a model based on direct sales and a portfolio of high value-added services.

The company continues to show a **moderate increase in revenue and EBIT margin**, supported by a renewed solutions portfolio aligned with the main industry trends: equipment connectivity and a firm commitment to sustainability. This development is underpinned by a highly qualified and committed team, which constitutes one of the group's main assets.

Constant innovation and customer orientation, present since the company's inception, continue to be essential pillars for building a more efficient, competitive and responsible future, which will consolidate its leadership in the vehicle washing and care industry.

ISTOBAL combines a solid business model with innovation and talent to lead sustainable growth.

Global presence and commitment to excellence

ISTOBAL is a corporate Group headed by ISTOBAL, S.A., based in l'Alcúdia, which is the holding company, where the rest of the companies are consolidated, and which is also responsible for providing centralized services that support the rest of the Group's subsidiaries and companies under a policy of flexibility and adaptation to the characteristics of each market.

Serrallo Real Estate, S.L.U. is the company that carries out the real estate management of the Group's properties, both owned and leased.

ISTOBAL Manufacturing Spain, S.L.U. is the manufacturing company; it receives orders from all subsidiaries and distributors, procures and receives materials and products, manufactures the equipment, and fulfills the orders.

ISTOBAL Servicios Integrados, S.L.U. is engaged in the purchase and sale of washing machines for subsequent leasing to customers in Spain, in the same way as Joywash Betriebsges m.b.H. in Austria and Istobal Rental Services, Ltd. in the United Kingdom.

ISTOBAL ESENS S.L.U., whose main activity is the design and manufacture of chemical products.

Additionally, ISTOBAL had, at the end of 2024, 15 international subsidiaries to carry out sales and maintenance work in their different geographical areas of operation.

ISTOBAL's international subsidiaries as of the end of 2024	
ISTOBAL Denmark A/S.	**Denmark**
ISTOBAL Germany GmbH	**Germany**
ISTOBAL do Brasil Industry and Commerce Ltd.	**Brazil**
ISTOBAL Spain, S.L.U.	**Headquarters in L' Alcudia, Valencia**
ISTOBAL France SASU.	**France**
ISTOBAL Trading Company Ltd.	**Austria**
ISTOBAL Hungary Ltd.	**Hungary**
ISTOBAL Italy, LLC.	**Italy**
ISTOBAL Netherlands BV	**Netherlands**
ISTOBAL Poland Sp. z o.o.	**Poland**
ISTOBAL Portugal Unipersonal, Ltd.	**Portugal**
ISTOBAL Sweden AB.	**Sweden**
ISTOBAL UK Limit.	**United Kingdom**
ISTOBAL USA Corporation	**United States**
ISTOBAL Vehicle Wash & Care (Zhejiang) Co. Ltd.	**China**

In addition to the headquarters in L'Alcúdia, the group has its own manufacturing and assembly plants in the United States, Brazil and China, which strengthens the group's industrial capacity and makes it possible to optimize delivery times, reduce logistics costs and adapt products to the specific requirements of each market.

Mission

Offer global, sustainable, and comprehensive solutions that provide high profitability to the vehicle wash and care business, using the latest technologies, and always oriented toward providing the best customer service.

Vision

ISTOBAL's goal is to transform the vehicle wash and care experience to make it easy, fast, effective, and satisfying, providing maximum value to its customers worldwide.

Values

To fulfill this mission, the company incorporates into its organizational culture a series of fundamental values that guide all its actions and decisions.

ISTOBAL is focused on the following values:

Curiosity and creativity: exploring new ideas and perspectives beyond the sector to foster innovation in products, processes, and user experience. At ISTOBAL, innovation is a constant habit.

Customer orientation: integrate service into every process and listen actively to understand and meet their needs. The priority is to provide real value to the customer.

Integration and diversity: build a multicultural and diverse team that enhances everyone's talent. Participation and collaboration are fundamental to achieving shared success.

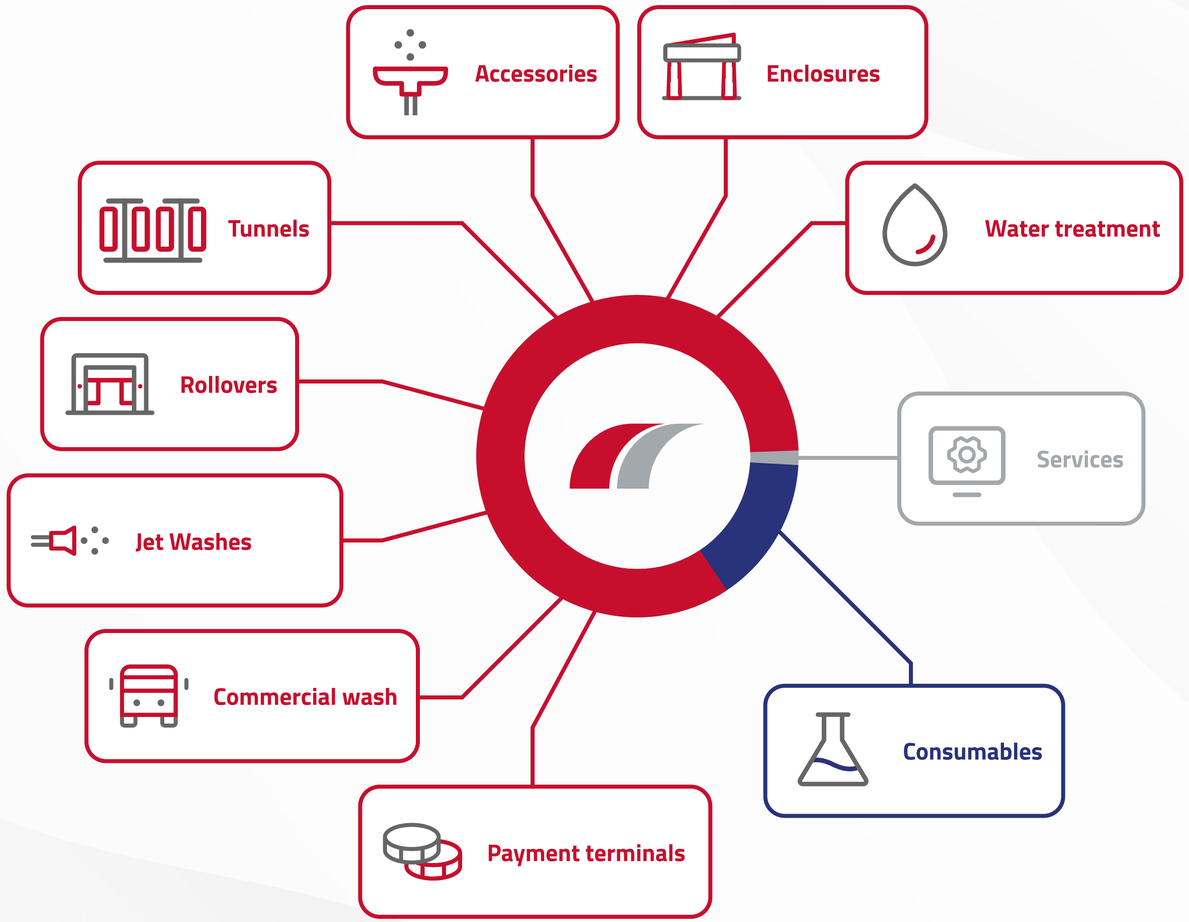
Cooperation: working as a team with cross-cutting processes that connect departments, seeking agreements and consensus solutions that benefit everyone.

Safety: ensure the protection of employees, customers, and users at every stage of the activity. Safety is a commitment that encompasses all operations.

Global, sustainable, and comprehensive solutions

ISTOBAL offers a comprehensive solution for vehicle washing and care that integrates **equipment, chemical products, and specialized services**, and adapts to the needs of different sectors and markets. Its approach combines operational efficiency, technological innovation, and sustainability to maximize the profitability of each facility.

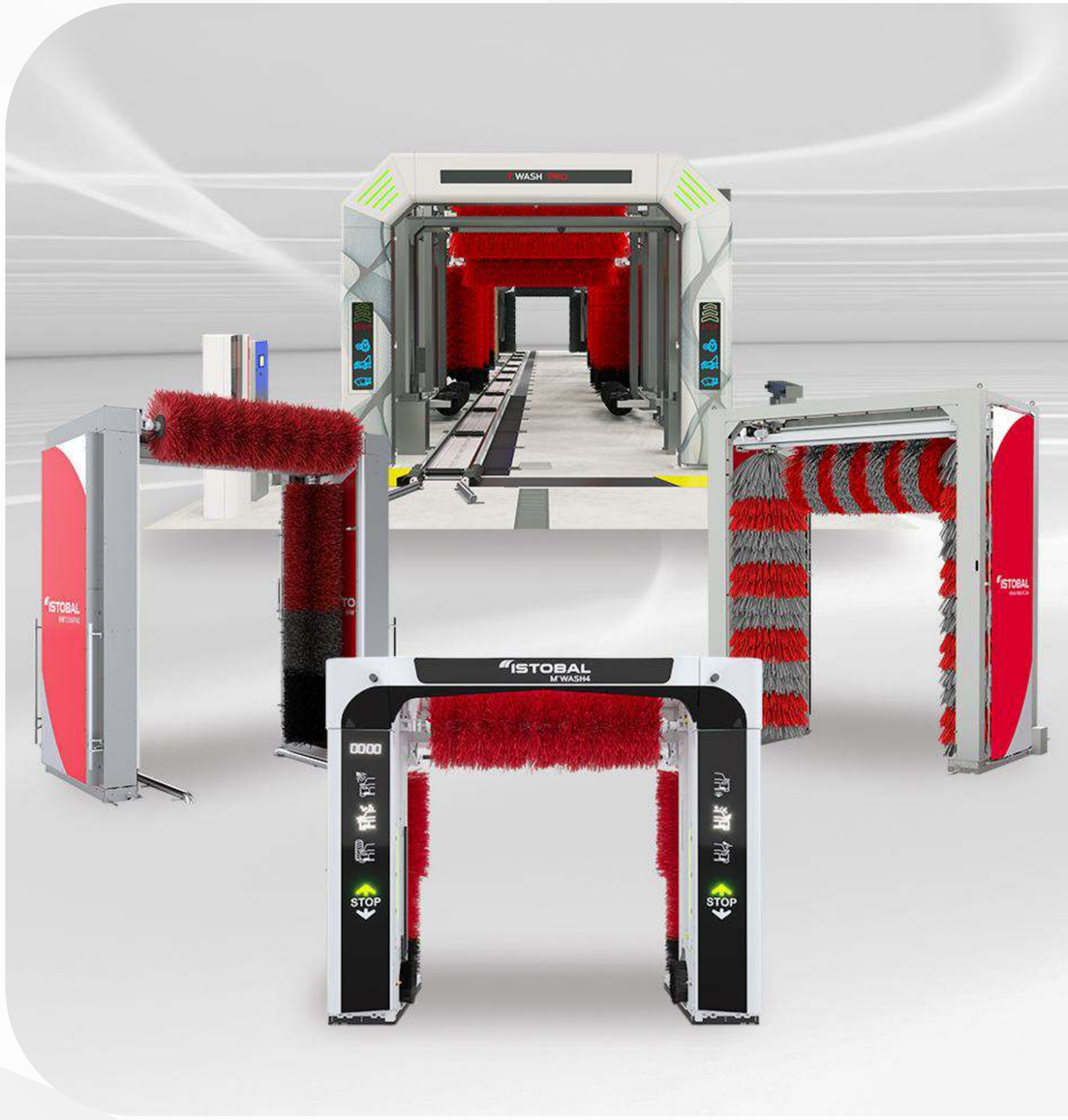
ISTOBAL equipment, products and services



- WASHING EQUIPMENT AND ACCESSORIES **101.1M** (90M previous year **+12.3%**)
- CONSUMABLES **12.4M** (11M previous year **+12.3%**)
- SERVICES **50.1M** (48M previous year **+4.3%**)

Machines

- **Car wash machines:** The latest-generation gantry car washes reduce water use by 40%, thanks to lower-absorption brushes and optimal redistribution of the hydraulic circuit, as well as incorporating frequency converters and intelligent chemical dosing systems that improve energy efficiency and minimize environmental impact.
- **Tunnels:** Thanks to the incorporation of frequency converters in the drying modules in its T WASH PRO car wash tunnel, ISTOBAL achieves an average 30% reduction in electricity consumption. This translates into significant savings in the operating costs of the facility and a substantial environmental improvement, by reducing CO2 emissions by 30%.
- **Pressure jet washes:** ISTOBAL pressure wash centers combine efficiency, sustainability, and technology to deliver high-performance washing with minimal environmental impact. They reduce water consumption by 35%, chemicals by 10%, and energy by more than 30%, using sustainable chemical products, recycling equipment that reuses 100% of the water, and reusable components that reduce the carbon footprint and noise pollution.
- **Commercial wash:** ISTOBAL designs high-performance industrial washing equipment that combines robustness, energy efficiency, and sustainability for the maintenance of all types of professional vehicles. Its systems guarantee a fast, safe, and customizable wash for buses, trucks, trailers, trains, or trams, adapting to each customer's needs and optimizing the consumption of water, energy, and chemical products.
- **Rolling stock:** Innovative and efficient solutions with its products specialized in cleaning trains, trams, and metro systems. Its washing systems are designed to deliver optimal performance, maximizing operational efficiency and ensuring impeccable cleaning with the most advanced technology.



Wash add-ons

- **Water treatment systems:** with solutions that recycle, save, and decontaminate water, ISTOBAL guarantees an efficient, sustainable, and high-quality wash. Its extensive portfolio of treatment and recycling systems enables responsible water management, maximizing savings and complying with the most demanding environmental regulations.
- **Washing accessories:** ISTOBAL offers a wide range of washing accessories that improve efficiency and the user experience at each facility. It includes vacuum cleaners, sprayers, testers, combined equipment, and other devices designed to provide a complete, convenient, and high-quality vehicle care service.
- **Enclosures:** ISTOBAL enclosures combine design, functionality, and strength to provide safety, durability, and a modern image to wash facilities. Their modular and customizable structures adapt to any environment, ensuring a comfortable and attractive experience for the user.
- **Payment terminals:** ISTOBAL's technological and secure payment terminals provide an agile and personalized user experience. Compatible with the most current payment methods, they enable simple, efficient, and connected management at any wash facility.

Chemical product

ISTOBAL ESENS offers a complete range of products designed to cover all the needs of the vehicle washing and care business. Their development is based on the combination of innovation, effectiveness, and sustainability, guaranteeing optimal results.

The product lines are formulated with concentrated raw materials and high-quality components, which allow for exceptional washing with reduced doses and a lower environmental impact.

In addition, they have international certifications that endorse their quality and respect for the environment:

- **Nordic Swan Ecolabel:** official ecolabel of the Nordic countries that guarantees a low environmental impact throughout the product's entire life cycle.
- **ÖNORM: c**ertifies that consumables comply with strict standards, focused on safety, performance, and sustainability in industrial environments.
- **VDA: c**ertification of the German Automotive Industry Association, which validates stringent standards of quality, reliability, and processes used by manufacturers and suppliers in the sector.

The company offers different ranges tailored to the requirements of each installation and type of wash:

Vehicle washing

Pre-washes, shampoos, foams, waxes and drying agents that provide shine and protection, ensuring a perfect finish.

Professional manual cleaning

Specific products for treating interior and exterior surfaces, such as upholstery, dashboards, windows, or tires.

Maintenance of facilities

Solutions for cleaning and maintaining machinery, tracks and washing areas, helping to keep environments safe and efficient.

Water treatment

Products that optimize water quality in recycling, osmosis, or boiler processes, ensuring responsible and sustainable use of the resource.

With this range, ISTOBAL reinforces its commitment to sustainability and efficiency by developing safer, biodegradable and environmentally friendly formulations, reflecting its commitment to responsible innovation in the service of its customers.

Services

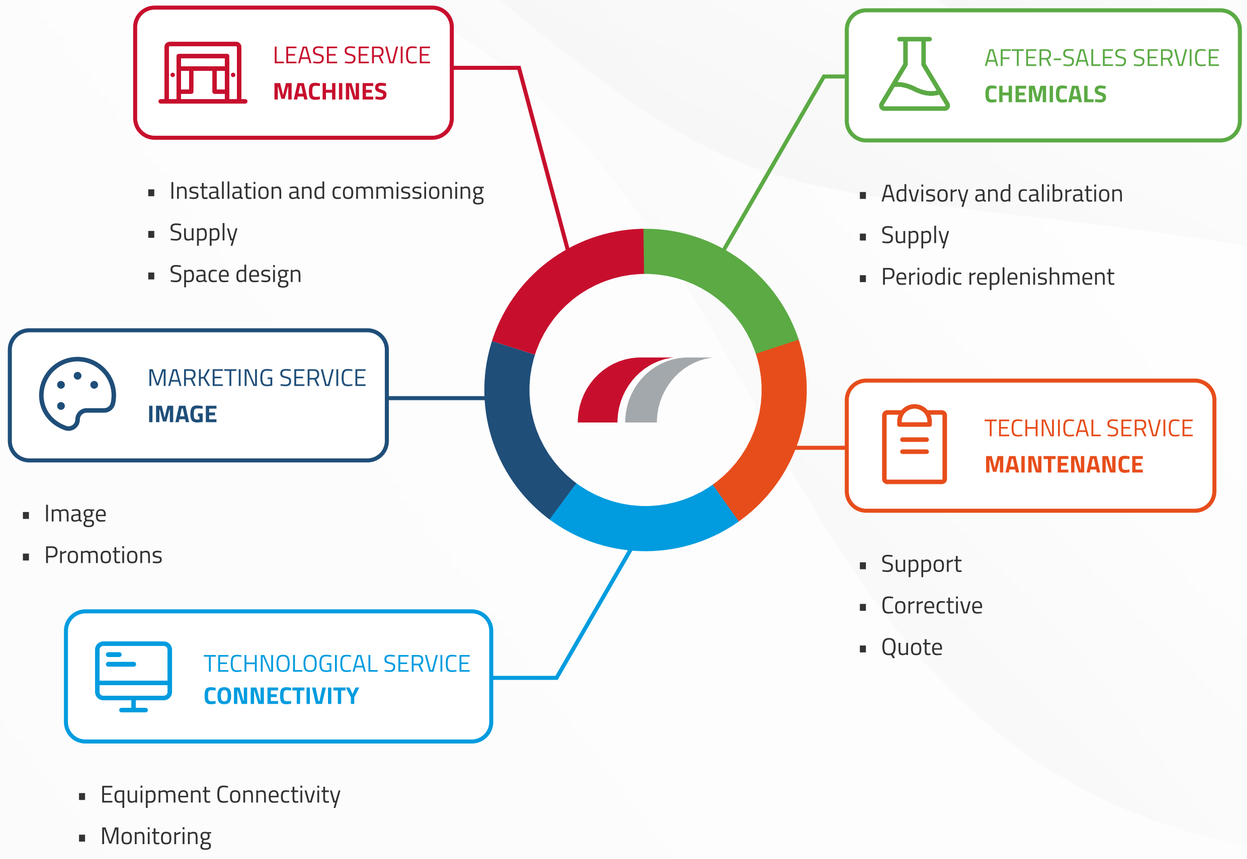
ISTOBAL complements its offering with a wide range of services aimed at improving the efficiency and performance of facilities:

- **Advanced technical assistance, preventive maintenance and remote support.**
- **Connectivity services for the analysis and management of operational data.**
- **Equipment leasing and turnkey solutions.**
- **Chemical service with replenishment, calibration and personalized advice.**
- **Marketing actions and commercial support to boost sales and build user loyalty.**

This comprehensive approach enables ISTOBAL to support its customers throughout the entire life cycle of the facility, from design to daily operation, with flexible, scalable and business-oriented solutions.

Connectivity

- **Improving the operational availability of equipment.**
- **Optimizing comprehensive management.**
- **Improving the efficiency and sustainability of the business.**
- **Increasing digital security.**



Services and consumables, key drivers of value and profitability

In line with its commitment to offering comprehensive solutions in the vehicle wash sector, ISTOBAL has strengthened its value proposition with 360° solutions that combine services and consumables to cover all our customers' needs. **This strategy is aimed at optimizing the profitability of wash facilities** in the various markets in which the group operates.

Although equipment sales remain the group's main line of business —with rollover car washes as the most in-demand product—, both services and consumables have experienced significant growth throughout 2024, **consolidating as fundamental pillars of the company's business model**.

360º

ISTOBAL boosts the car wash business with 360º solutions that combine innovation, service, and sustainable consumables.

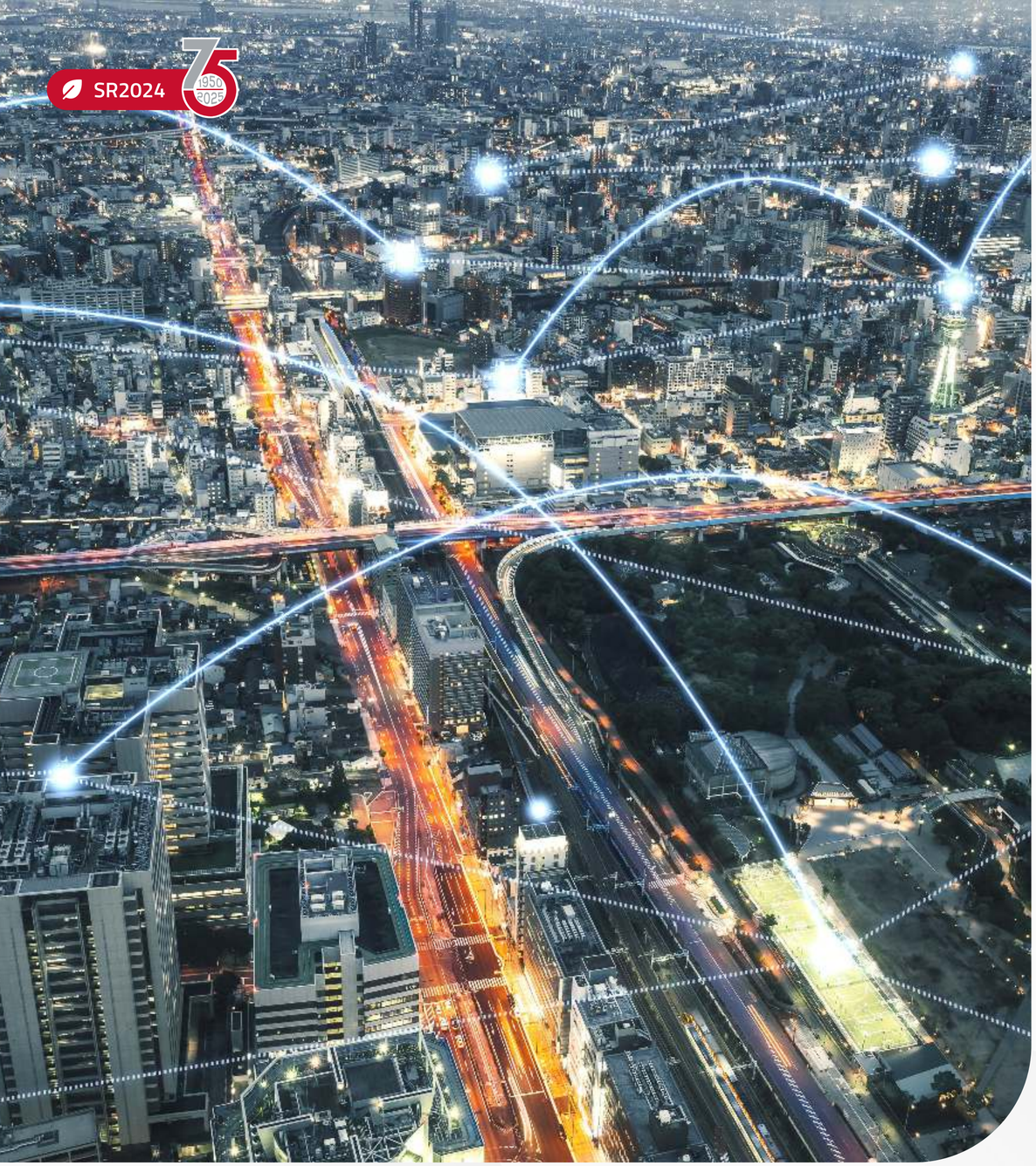
The latest technology and innovation

One of ISTOBAL's hallmarks has been its constant commitment to **innovation**, present since its beginnings and in each of its generations. Over the last two years, the multinational has renewed almost its entire product catalog and has taken control of its entire value chain.

Its commitment to technological development translates into effective, sustainable solutions tailored to the needs of customers and the market. The R&D+i area drives this evolution with a specialized team of **more than 40 professionals** and more than 30 patents registered in different countries.

From product design to the user experience, ISTOBAL applies methodologies based on people-centered innovation and incorporates technologies such as **automation, connectivity, data analysis, or artificial intelligence** to anticipate the sector's demands and improve operational efficiency.

The company is committed to innovation tools and processes that make it possible to turn ideas into real solutions, from prototypes and proofs of concept to market-ready products. All of this with an agile, collaborative approach focused on delivering value to customers and users around the world.



Value proposition

At ISTOBAL, innovation is understood as the engine that drives its ability to offer high value-added solutions to the vehicle wash sector. The company puts **high technology at the service of products and services that generate a positive impact on the profitability and competitiveness of its customers**, always from a responsible social and environmental perspective.

Digitalization continues to be a strategic pillar for ISTOBAL. In recent years, the company has strengthened its connectivity-focused solutions by applying advanced data analysis and remote monitoring technologies. Thanks to these tools, it optimizes facility performance, reduces operating costs, and anticipates potential incidents, thus generating a differential value for its customers.

With a comprehensive approach, ISTOBAL offers **more productive, intuitive, and safe solutions**, geared toward **sustainability, energy efficiency, and digital transformation**. Its developments focus on minimizing the environmental impact of vehicle washing, promoting more efficient use of water and energy resources, as well as incorporating more sustainable materials and processes.

ISTOBAL's objective is clear: **to anticipate the sector's challenges, lead the transition toward a more sustainable business model, and respond agilely to the real needs of its customers worldwide**. With this value proposition, the company reaffirms its commitment to innovation, profitability, and sustainability as strategic pillars that guide ISTOBAL's present and future.

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GENERAL SETTINGS

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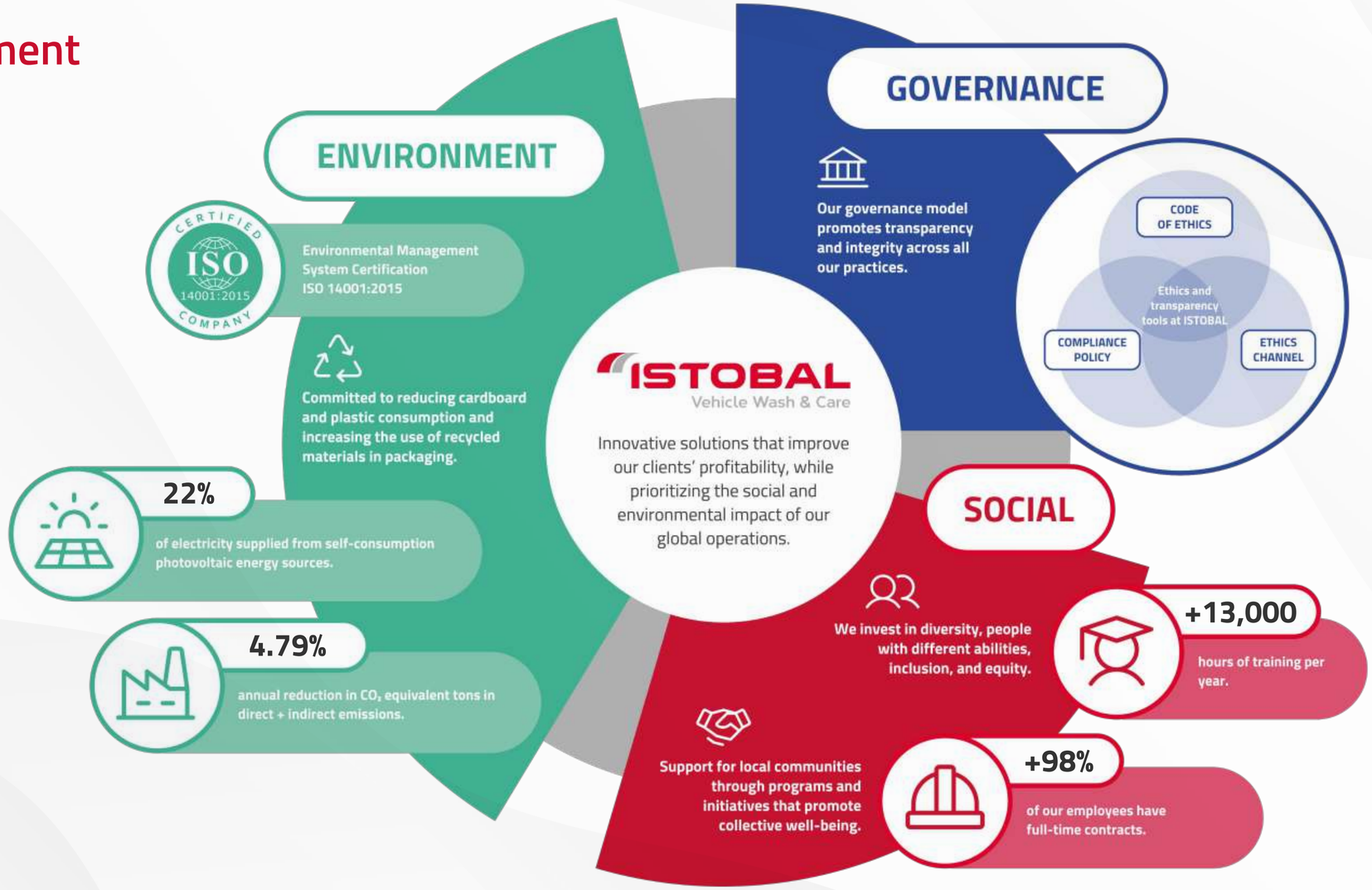
ISTOBAL
Vehicle Wash & Care

ESG Commitment



Sustainability strategy

A cross-cutting strategy for a sustainable future

ISTOBAL understands sustainability as a driver of transformation and innovation for continuous improvement, which drives the evolution of the business toward a more responsible and resilient model. Under this vision, the company integrates sustainability as a cross-cutting axis that guides decision-making, promotes resource efficiency, and reinforces its commitment to the environment and society.

In 2023, ISTOBAL has launched the Sustainability Master Plan (Plan Director de Sostenibilidad), a roadmap that consolidates the group's environmental, social, and governance (ESG) commitments. This plan is part of the corporate strategic projects and defines the objectives and lines of action to achieve a more sustainable and transparent business model.

Through this approach, ISTOBAL is making progress in integrating sustainability into all its processes, promoting an organizational culture based on responsible innovation, collaboration, and the creation of shared value. In this way, the company is preparing to comply with the new European regulatory frameworks, strengthening its position in the face of global challenges and actively contributing to the development of a more balanced and sustainable future.

This plan is structured around five strategic lines:

- **Double materiality analysis:** It applies an approach that enables ISTOBAL to identify and align its efforts with the topics that generate the greatest impact, pose the greatest risk, and offer the greatest opportunities, both for the business and for the environment. This analysis, aligned with European regulations, incorporates the perspective of its stakeholders and adapts to the diversity of its international operations.

- **Corporate carbon footprint:** ISTOBAL has started calculating its corporate carbon footprint, including Scope 3 for the first time. This result has been verified by an external body and recorded in the database of the Ministry for the Ecological Transition and the Demographic Challenge, laying the foundations for deploying a realistic decarbonization plan aligned with its climate goals.

- **ESG indicators:** ISTOBAL has adapted its measurement systems to European standards, ensuring clear, rigorous, and comparable information.

- **Sustainability Master Plan:** ISTOBAL consolidates our policies, objectives, and actions in key areas such as the environment, people, and governance.

- **Responsible communication:** ISTOBAL designs a clear, honest communication strategy free of greenwashing, which includes the preparation of the 2024 Sustainability Report as a tool for transparency and accountability.

Moving forward with consistency and commitment

Thanks to the Sustainability Master Plan and the Sustainability Director, ISTOBAL is moving toward more integrated, transparent management aligned with the expectations of its stakeholders. The progress of the SMP is periodically reported to management, enabling continuous evaluation of results, the identification of opportunities for improvement, and the adoption of strategic decisions aligned with the organization's quality objectives.

Currently, ISTOBAL holds the **Ecovadis silver medal**, an international assessment system that rates companies' performance in sustainability and corporate social responsibility (CSR) to ensure global consistency. ISTOBAL works determinedly to continuously improve, consolidating a corporate culture in which sustainability is an essential part of the business model.

This approach enables ISTOBAL to anticipate the **European framework on sustainability**, a European regulation that allows companies to report in a standardized and transparent way on their performance in environmental, social, and governance (ESG) sustainability, with the aim of strengthening internal cohesion and generating stronger, longer-lasting relationships of trust with its stakeholders.

ISTOBAL's approach strengthens its commitment to sustainability, anticipating strict requirements and regulations to ensure more transparent, cohesive, and reliable management with all its stakeholders.

Integration of Sustainability into the Organizational Structure

Financial Management

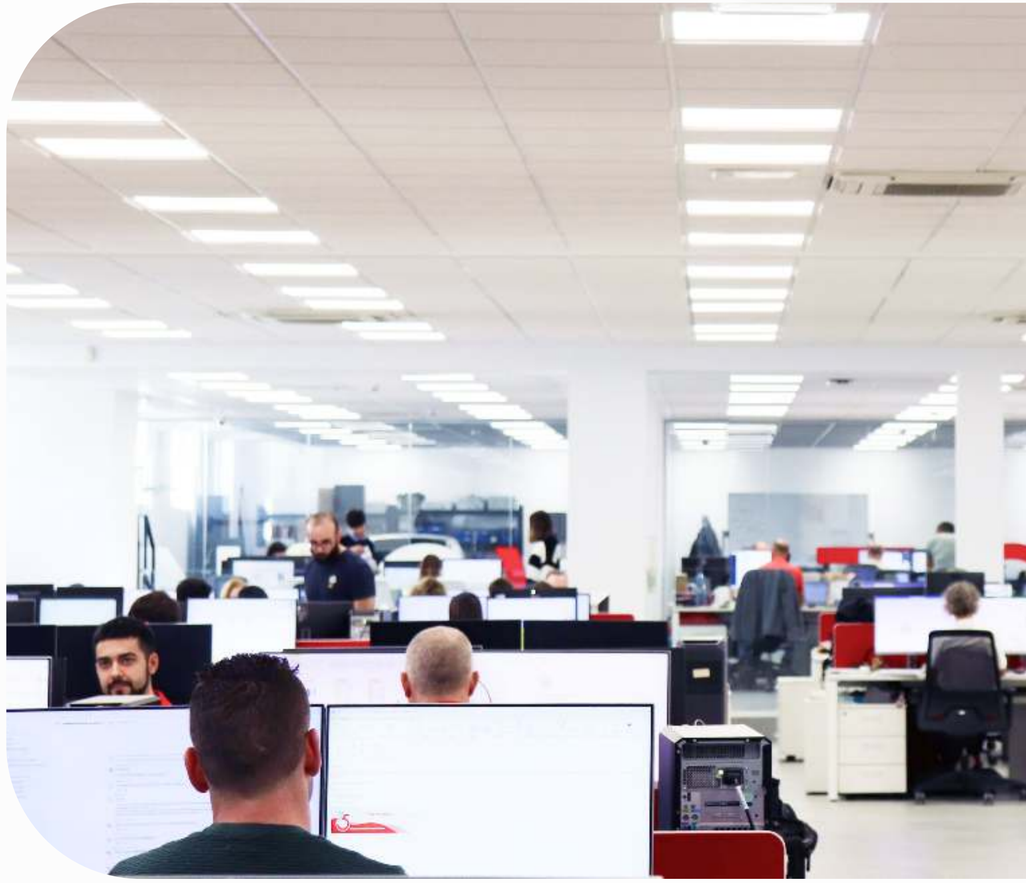
Objective: Meet ESG criteria expectations to obtain financing.

- Identification of the most critical ESG criteria for the company from the perspective of financing or sustainable investment.
- Communication of high-quality information that complies with standards and regulations.
- Meeting the expectations of its stakeholders, which relate both to the type of business in which the company operates and to its management model.

Legal address

Objective: Respond to regulatory changes in ESG.
Develop, through cross-functional and multidisciplinary collaboration within the organization, procedures to identify, assess the impact of, and ensure compliance with the various ESG protocols and regulatory amendments that affect its sector, which may have an impact on its business, considering the different markets in which ISTOBAL has a presence:

- Monitor ESG regulations within an international framework and local regulations in the countries where we operate.
- Assess the risk and impact of regulatory developments and ESG standards on our activity, defining the most appropriate compliance framework.
- Design the most appropriate actions and tools to control regulatory risk.



Product, R&D+i

Objective: Identify business opportunities associated with finding solutions that move toward sustainable and innovative production and consumption models in the vehicle washing sector, focusing on sustainable innovation in our commercial offering to achieve competitive differentiation.

- Identify areas for improvement in the environmental impact throughout the useful life of equipment, products, and services.
- Use a sustainable and circular innovation approach to reduce environmental impact.
- Seek collaborations with other organizations and entities, prioritizing creativity to identify synergies.

Marketing and Communication

Objective: Improve the brand's reputation and trust in the organization.
Involvement in this aspect of Communication at ISTOBAL is fundamental for:

- Address the challenges of a changing environment and a highly demanding agile sector.
- Optimize and capitalize on sustainable performance within the company.
- Achieve greater employee involvement through internal actions, attaining greater cohesion and a sense of belonging to the organization.
- Ensure truthful communication, avoiding greenwashing.

Shared Systems Department

Objective: Optimize internal processes and practices.

People

Objective: Responsible performance and talent management.

The incorporation of sustainable practices, and the increase in regulation in this regard, is linked to other responsibilities that ISTOBAL has integrated into its strategy and policies:

- Topics such as the pay gap, equality plans, remote work and work-life balance, which require agile adaptation to different scenarios.
- Internal talent management, training plans, attraction of external talent.

Purchases

Objective: Ensure a sustainable supply chain by incorporating ESG criteria.

- Identification of relevant data and key information on the impacts of our supply chain for the decision-making process.
- Establishment of solid ESG principles and commitments aimed at our interactions with suppliers.
- Identification of the main environmental and social impacts in our supply chain and actions for their minimization, with appropriate traceability management.

Information Systems Directorate

Objective: Achieve more efficient and sustainable operations.

- At ISTOBAL, sustainability management is linked to actions aimed at measuring, controlling, and managing the environmental and social impact resulting from the use of IT resources and infrastructures, with a view to reducing energy consumption and the carbon footprint.
- Consolidation of a culture based on Data Intelligence, with an improved operational structure, in line with our commitment to the digitalization of business processes.
- Identification of systems and tools, such as internal-use computer equipment, to promote energy efficiency.
- Facilitating digital transformation to support social measures such as teleworking.
- Commitment to tools such as Cloud Computing, virtualization, data center efficiencies, and Artificial Intelligence.

Operations Management

Objective: To monitor environmental impacts in its production processes, such as water and energy consumption, transportation and logistics, or waste generation, with a continuous improvement approach.

- Improve the company's results by reducing operating expenses aligned with the reduction of environmental impacts during its processes.
- Find specific solutions that transform its processes toward sustainability, the reduction of carbon emissions, and the promotion of a circular approach.

Quality & HSE Directorate

Objective: The growing expectations of regulators and investors are driving companies to adopt a more proactive approach to managing sustainability risks, in which these are integrated into both their risk maps and their risk management frameworks.

- Identification, implementation, and oversight of strict quality policies involving detailed control, evaluation, and continuous improvement processes to ensure excellence in every operational aspect of the organization.
- Implementation of safety protocols with preventive actions to avoid accidents and ensure the health of its employees, clients, and users.

Risk management

In a context marked by economic uncertainty, the transformation of mobility, and increasing regulatory and environmental pressure, risk management has become a key element for sustainability at ISTOBAL.

Its risk management model is cross-cutting and integrated into strategic and operational decision-making. The process follows a structured cycle that covers identification, assessment, definition of actions, monitoring, and periodic reviews. The actions taken in response to risks make it possible to minimize their impact, ensuring an agile and effective response.

The analysis draws on different sources, such as internal audits, periodic reviews, consultations with area managers, and corporate SWOT analysis, which enables ISTOBAL to maintain a dynamic and realistic view of the main challenges the company faces.

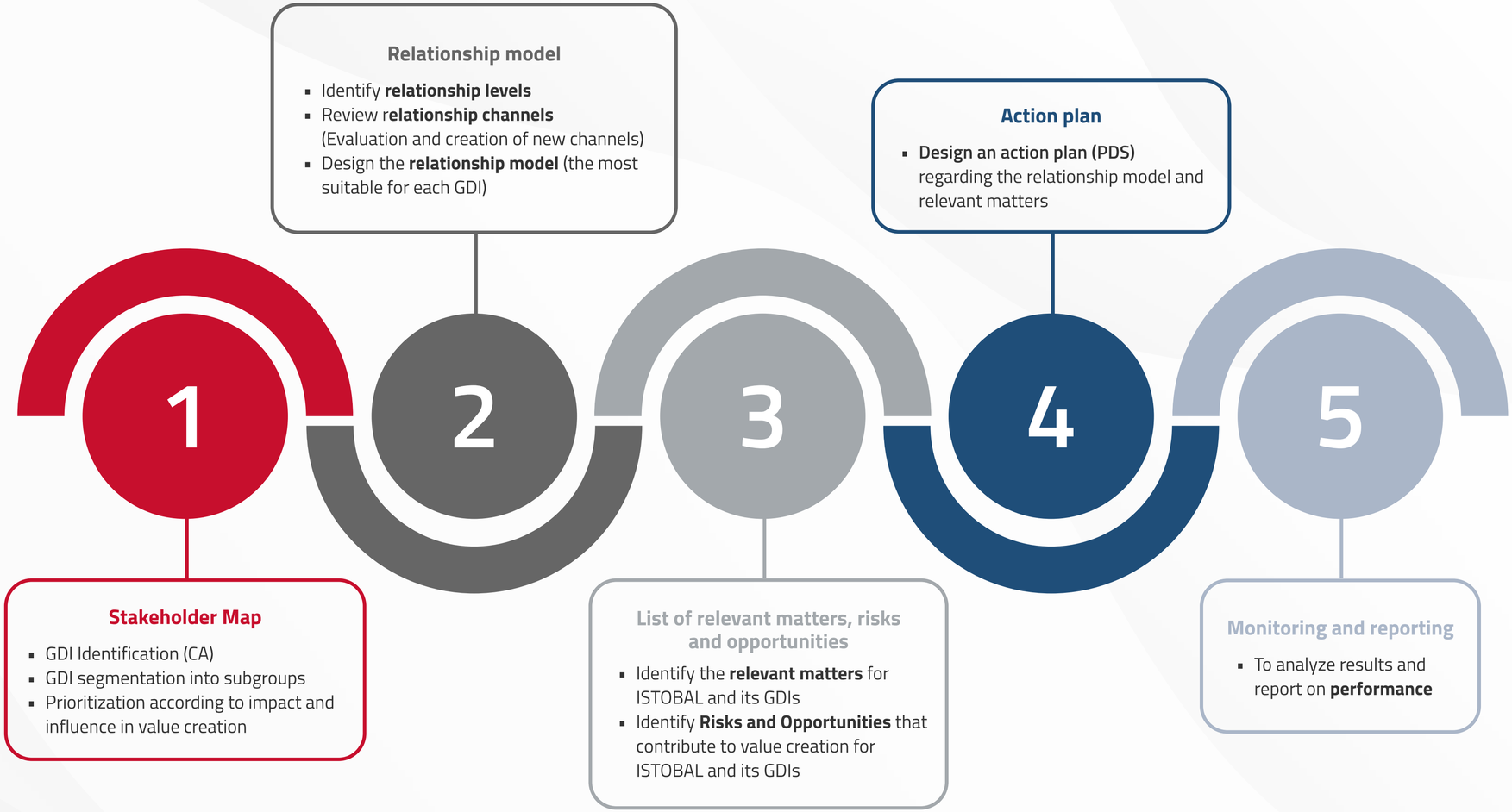
Within this framework, sustainability-related risks are a priority, as they are factors that condition business continuity and ISTOBAL's contribution to a more responsible environment.

Risks identified in 2024

- Speed of technological changes.
- Global economic uncertainty.
- Potential low-cost competitors.
- Disruptive competition.
- Cybersecurity: attacks or loss of information.
- Water scarcity.
- Stricter environmental regulations.

Interest groups

ISTOBAL understands that sustainability is not an isolated objective: it requires the participation of those who are part of its environment, from its employees to the community and regulators. Therefore, ISTOBAL has developed a structured approach to identify, assess and manage its **stakeholders**, ensuring that their needs and expectations are integrated into our sustainability strategy.



To respond to the needs and expectations of its stakeholders, the company has developed a structured **Model with 5 main milestones**, whose objective is to systematize interaction with these parties at all levels of the organization, regardless of the country or business area. This model fosters a **corporate culture based on dialogue and collaboration**, and constitutes a fundamental tool for integrating stakeholders' views and interests into the strategy and into the development of the business model.

The model promotes getting to know stakeholders in detail, establishing appropriate communication channels, analyzing their needs and impacts, and defining action plans that reduce risks and enhance opportunities, documenting both negative and positive effects.

ISTOBAL interest groups

The Group's stakeholders are organized into nine main categories, each of which is divided into subgroups that include different collectives and entities. This allows us to manage our relationships in an adapted manner, taking into account the particularities, needs, and expectations of each group.

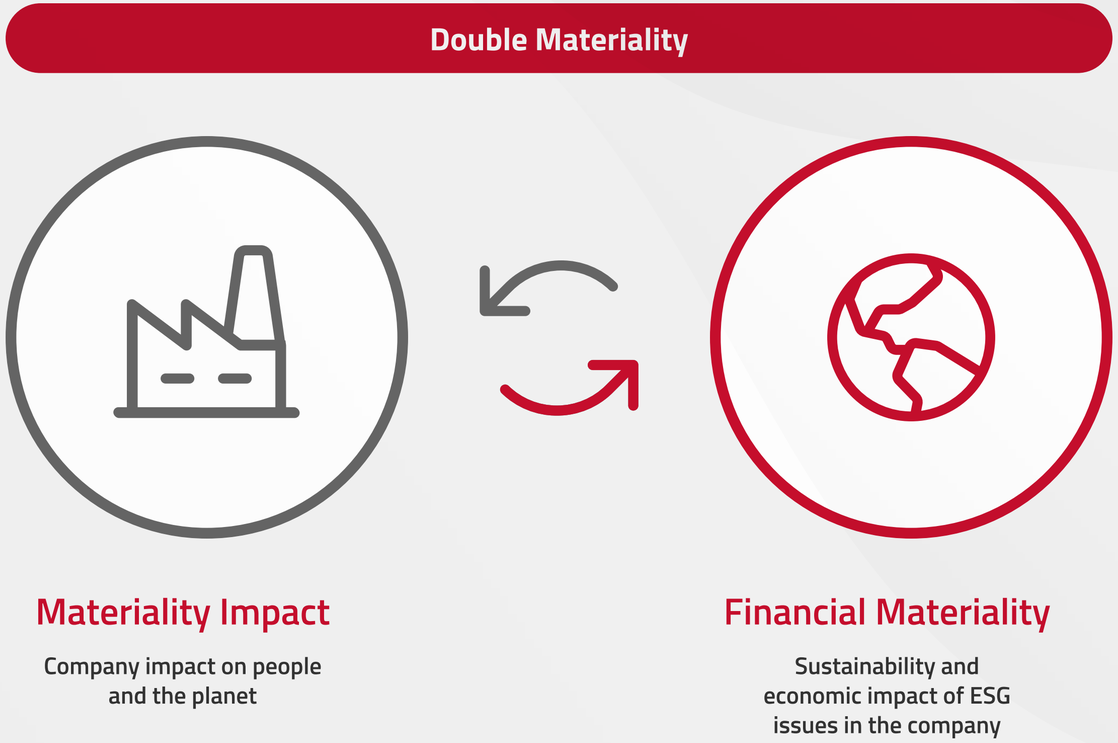
ISTOBAL has defined communication channels and a frequency adapted to each stakeholder group, in order to ensure constant, transparent dialogue aligned with their expectations.

Interested party	Communication channels	Frequency
Owners: Shareholders / Board of Directors	Board meetings, financial reports, shareholders' meetings, email	Periodic (Quarterly)
Employees	Team meetings, intranet, emails, newsletters, surveys	Continuous, as needed
Customers: Distributors / End customer / Final consumer	Website, newsletter, emails, social media, surveys, press releases, meetings	Continuous, as needed
Suppliers: Energy supply / Raw materials / Transportation	Website, newsletter, emails, social media, surveys, press releases, meetings	Continuous, as needed
Administration	Reports, submission of declarations, emails, regulatory platforms, official communications	As necessary to comply with regulatory requirements
Financial services: Banking / Leasing, Renting / Insurance companies	Meetings, emails, Financial and sustainability reports	Continuous, as needed
Community: Media / Neighbors / Community	Press releases, social media, public events, website	Continuous, as needed
Partner associations and entities	Meetings, emails, phone calls, conferences	Continuous, as needed
Universities and academic entities	Meetings, emails, phone calls, conferences, research reports, joint publications.	As needed for specific projects

Double Materiality Analysis

ISTOBAL views sustainability not only as a responsibility, but as an opportunity to transform its business model and generate long-term value. The company has taken another step towards transparency and excellence in sustainable management, carrying out a **Double Materiality Analysis** for the first time, which represents a milestone in its corporate strategy.

This analysis is a key tool for identifying the most relevant topics for the organization and its stakeholders. Through it, the company assesses how ISTOBAL's activities impact the environment and how sustainability challenges may influence its economic performance. The process has been developed in a rigorous and collaborative manner and aligned with European standards, making it possible to prioritize the topics that should form part of the sustainability report and the Group's corporate strategy.



Double Materiality Analysis

Impacts, Risks and Opportunities (IROs)

The central focus of the analysis is the assessment of **Impacts, Risks and Opportunities (IROs)**, carried out using a robust and transparent methodology that combines technical knowledge with the internal experience of ISTOBAL teams.

Evaluation methodology

The process starts from a comprehensive list of sustainability matters, set out in **ESRS 1 AR 16**, adapted to the reality of ISTOBAL's business and incorporating additional relevant issues. The result is a set of topics that reflect the most significant challenges and opportunities for the organization.

Identification and assessment were carried out through interviews with specialized areas and consultation of information from sectoral associations and official bodies. Likewise, the regulatory and economic particularities of each country in which the Group operates were considered, integrating the conclusions from dialogue forums with internal representatives, including the works council.

The analysis covers three time horizons: short term (up to 1 year), medium term (1-5 years) and long term (5-10 years).

To ensure the relevance of the topics included, a clear threshold has been defined: an IRO is considered material when it obtains a score of 3 points or higher in the overall assessment. This criterion ensures that only those aspects with a significant impact on ISTOBAL's activity, its stakeholders, or its financial position are prioritized.

1. Impact assessment

Analyze the magnitude, scope, and nature of the effects on people and the environment. Each impact has been assessed according to four dimensions:

- **Magnitude:** severity of the impact.
- **Scope:** number of people or areas affected.
- **Reversibility:** possibility of reversing the impact (only for negative impacts).
- **Probability of occurrence:** possibility that the impact materializes (only for potential impacts).

Impacts have been rated on a scale from 1 to 5, where 1 represents a low level and 5 a high level.

2. Assessment of financial risks and opportunities

Assess the likelihood and the economic impact of risks and opportunities across different time horizons.

- **Magnitude:** potential economic impact on the company.
- **Probability of occurrence:** likelihood that the risk or opportunity materializes.

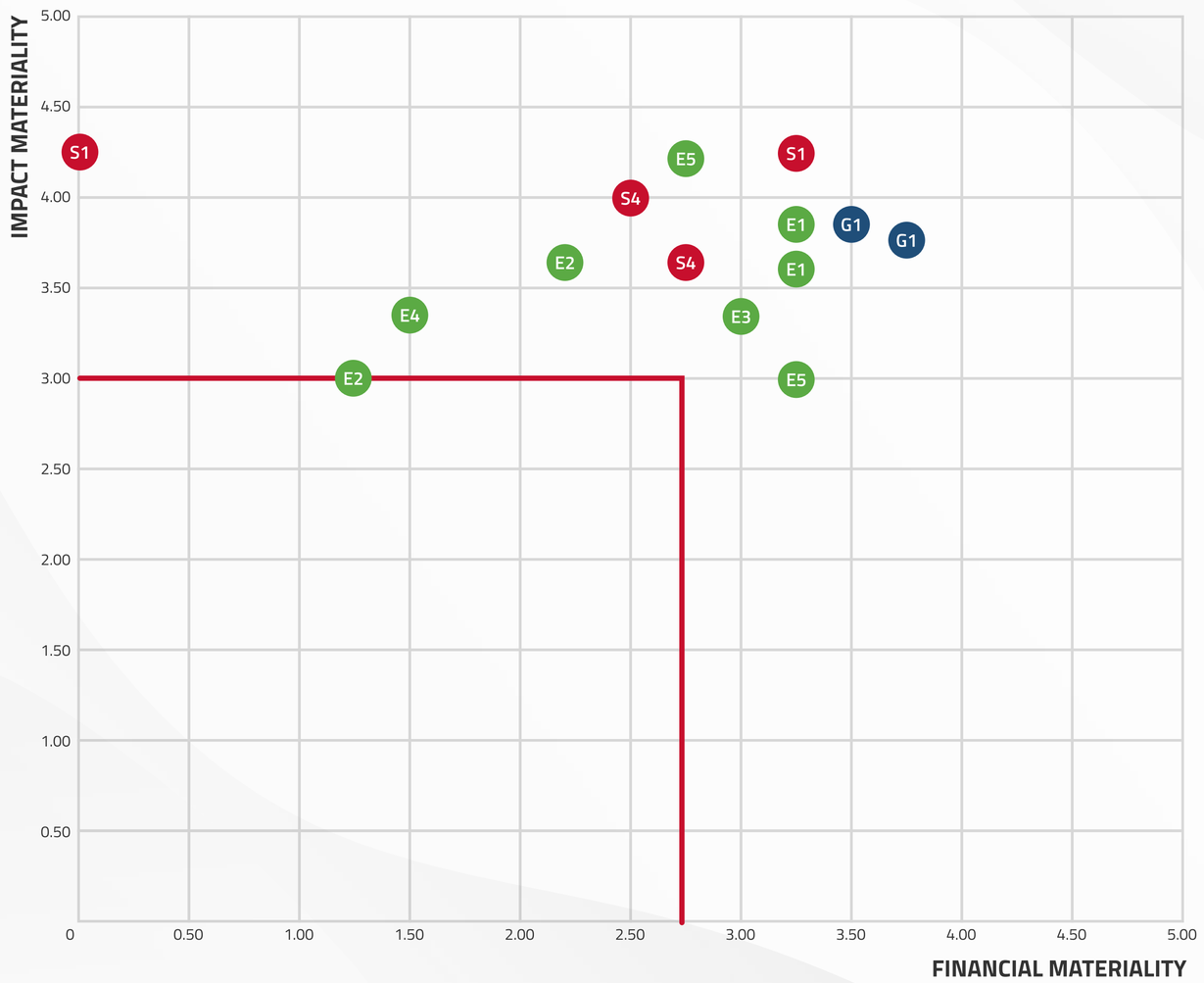
The evaluations were carried out on a scale from 1 to 5, obtaining a weighted average between the scores of ISTOBAL's internal team (including the finance area) and an external technical team.

Double Materiality analysis result

Thanks to this process, ISTOBAL has identified more than **225 impacts, risks and opportunities (IROs)**, of which 92 have been classified as material. These results have been organized by business line – **chemical product, machinery manufacturing and technical service (SAT)** – and have been consolidated in a double materiality matrix, which makes it possible to visualize the key topics from both perspectives: impact and financial.

This analysis reinforces the company's commitment to sustainability and provides a **clear roadmap** to guide its strategic efforts, strengthen communication with stakeholders and generate long-term **shared value**.

Double Materiality Matrix ISTOBAL Group



- S1 Working conditions
- S1 Equal treatment and opportunities for all
- S4 Personal safety of consumers or end users
- S4 Issues related to information for consumers or end users
- E1 Climate Change Adaptation
- E1 Mitigation of climate change and Energy
- E2 Water pollution
- E2 Air pollution
- E3 Water
- E4 Factors influencing biodiversity loss
- E5 Resource Outputs and Waste
- E5 Resource entries, including resource utilization
- G1 Corporate culture
- G1 Supplier relationship management, including payment practices

The result of the analysis for each of these areas can be consulted in the corresponding section.

Sustainable Development Goals

The United Nations 2030 Agenda constitutes a fundamental reference framework for the organization's sustainability strategy. In this context, the Sustainable Development Goals (SDGs) serve as a global guide to address the main economic, social, and environmental challenges of our time.

ISTOBAL has incorporated into its management those SDGs where it can generate the most significant impact, integrating them into its policies, operations, and projects. This commitment is realized through programs, initiatives, and partnerships aimed at maximizing the positive value of our activities, thereby contributing to sustainable, inclusive, and lasting development.

In particular, the following SDGs have been identified as priorities:

SDG 6: Clean water and sanitation

- Raise awareness and train employees and suppliers on the importance of making efficient use of water and managing it sustainably.
- Washing solutions with optimized water consumption.
- Certified water treatment and recycling systems.

SDG 7: Affordable and Clean Energy

- Establishment of energy-saving and energy-efficiency measures.
- Self-generation of photovoltaic energy through the installation of panels.
- Training of staff and suppliers in energy efficiency and creation of guides that establish consumption-saving measures in offices and factories.

SDG 8: Decent Work and Economic Growth

- Ensure decent working conditions for all staff and the company's suppliers.
- Ensuring permanent contracts and opportunities for promotion and professional development for staff.
- Have health and safety management systems in place at all the company's facilities.
- We will promote youth employment in the company through hiring and internship programs.

SDG 9: Industry, Innovation and Infrastructure

- Innovation is introduced as part of the business culture, transforming products, production processes and internal management with sustainability criteria.
- Use disruptive technologies in the company with a sustainability approach, such as big data, artificial intelligence or the internet of things.
- Digitize the company's processes and systems to achieve greater automation.

ODS 12: Responsible production and consumption

- Waste management and reduction plans.
- Circular management of packaging and packing materials.
- Commitment to energy efficiency.
- Conducting audits to determine how to optimize processes.
- Implementation of certified environmental management and ecodesign systems.

SDG 13: Climate Action

- Transition plan for climate change mitigation.
- Logistics optimization.
- In-house environmental management system.
- Measurement of the carbon footprint.

05

ENVIRONMENT

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ISTOBAL
Vehicle Wash & Care

Sustainable measures to protect the planet

More sustainable chemicals, with the latest certifications and eco-labels.

Transport space optimization.

CO2 reduction in equipment and production processes.

Reduction of equipment consumption, optimization of the installation's resources.

Less plastic waste at the facility, with new ranges of chemicals that incorporate recycled plastic in their packaging.

Responsible waste management in the plant and offices.

Pioneers in the development of sustainable solutions

2M LITERS
Annual water savings at each car wash bridge

94%
Reduction of hydrocarbons in the resulting water

+95%
Water recycling rate in our equipment

90%
Reduction of plastic waste*

33% WATER **32%** ENERGY **75%** CHEMICALS
Savings at state-of-the-art pressure washing centers.

** In Xtract format products*

Climate change

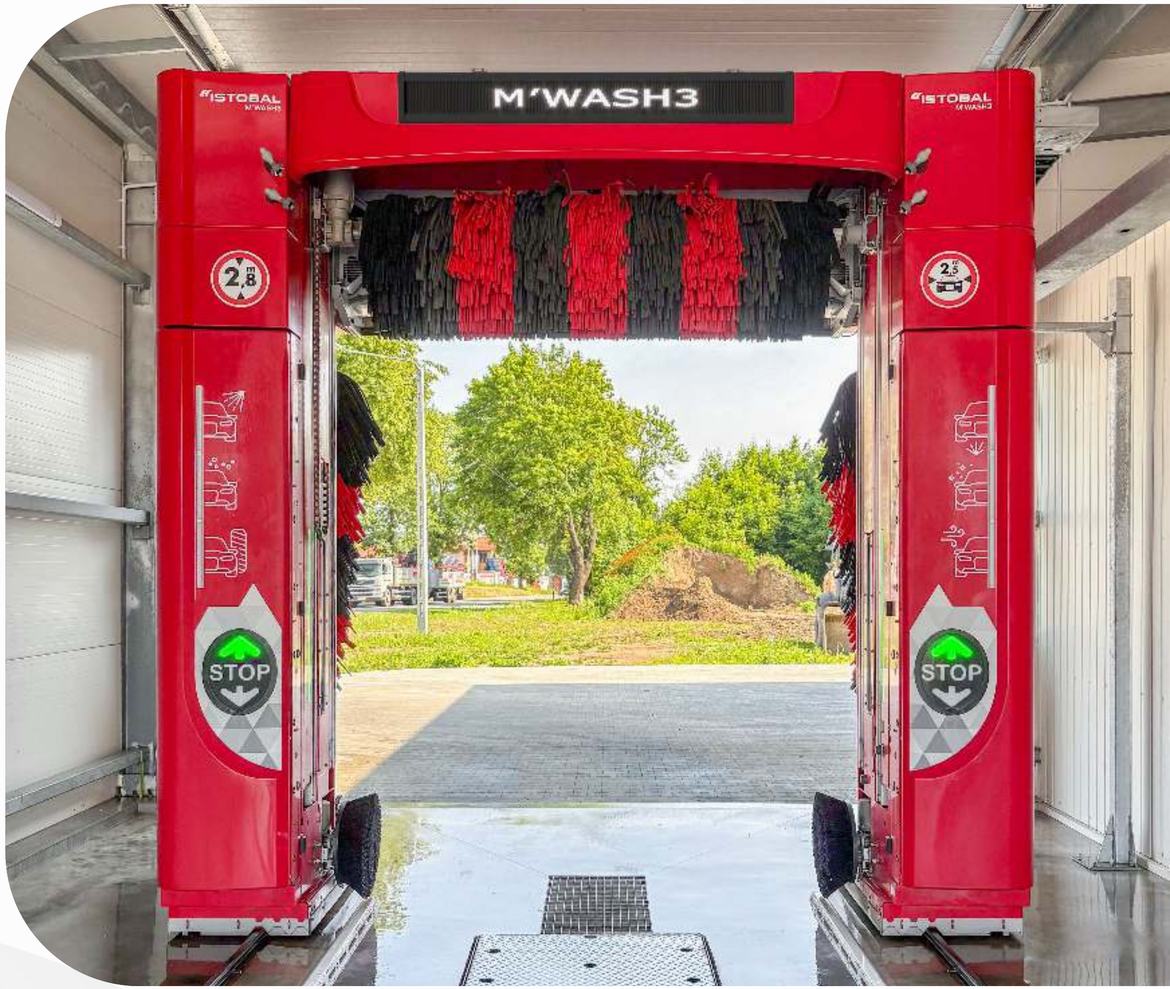
Policies and commitments

ISTOBAL understands that **climate change is one of the greatest global challenges** and that its responsibility as an industrial company goes beyond optimizing processes: it involves acting decisively to accelerate the energy transition.

For years, the company has been working along this path. In 2022, its sustainability report reflected a clear focus on energy efficiency as the main lever to reduce emissions. The company then identified four lines of action—efficiency, machines, lighting, and renewable energy generation—which guided its first actions to move toward more sustainable operations. That was the starting point of a journey that today continues with a much more consolidated vision.

From 2024 onward, the company sets this year as its base year, the first in which **ISTOBAL has externally verified emissions data**, enabling it to precisely set its roadmap toward climate neutrality.

Its main objective is to achieve climate neutrality in 2050, in line with the European Green Deal and the Paris Agreement, helping to limit the increase in global temperature to 1.5 °C. To achieve this, ISTOBAL has established a r**obust environmental management model, based on internationally recognized standards, such as ISO 14001, and has defined intermediate milestones that guide its performance in the short and medium term**.



2024 Definition of the base year with verified data and establishment of the first corporate environmental objectives.

2030 Significant reduction in Scope 1 and 2 emissions, thanks to energy efficiency in processes, the increasing adoption of renewable energy, fleet electrification, and service digitalization.

2050 Achieve climate neutrality across the entire organization by progressively integrating the reduction of Scope 3 emissions.

Thanks to its participatory approach, ISTOBAL is moving toward a solid and shared transition, promoting responsible growth that leaves a positive and sustainable footprint in its economic, social, and environmental environment.

Although **quantitative targets for Scope 3 have not yet been set globally**, relevant actions have already been initiated in this direction, such as integrating environmental criteria into supplier selection and developing products under eco-design guidelines that reduce environmental impact throughout their life cycle.

Finally, ISTOBAL understands that the path toward sustainability cannot be traveled alone. For this reason, **ISTOBAL is committed to a collaborative strategy that integrates the expectations and needs of its main stakeholders**: customers, suppliers, employees, and society as a whole. Through periodic consultations, we actively listen to their contributions and incorporate them into the evolution of its Sustainability Master Plan (ISTOBAL Sustainability Master Plan).

This participatory approach makes it possible to strengthen a solid, transparent, and shared transition plan that drives responsible growth and generates a lasting positive impact on the economic, social, and environmental environment.

Climate change

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtheme	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Deadline
Adaptation to climate change	I	Impact on the health and safety of workers due to exposure to extreme weather phenomena during the working day, commuting to and from work, or travel for work purposes.	✓	✓	✓	Value chain (upstream and downstream)	Negative	Potential	Short term to long term
	R	Damage to the infrastructure of the company's facilities due to extreme weather events.		✓		Value chain (upstream and downstream)	-	-	Short / Medium term
	R	Increase in insurance premiums due to greater recurrence and exposure to extreme weather events.			✓	Value chain (upstream and downstream)	-	-	Short / Medium term
Climate change mitigation and Energy	I	Direct emission of Greenhouse Gases (GHG) into the atmosphere (Scope 1).		✓	✓	Value chain (upstream and downstream)	Negative	Real	Medium / Long term
	I	GHG emissions in multiple operations of the value chain (Scope 2 and 3).	✓	✓	✓	Value chain (upstream and downstream)	Negative	Real	Medium / Long term
	I	Removal of greenhouse gases.		✓	✓	Value chain (upstream and downstream)	Positive	Potential	Medium / Long term
	I	Mitigation of climate change through the implementation of energy efficiency and decarbonization measures.			✓	Value chain (upstream and downstream)	Positive	Real	Medium / Long term
	R	Increase in our own and supply chain operating costs, due to fluctuations in energy prices.			✓	Own operations and upstream value chain	-	-	Short / Medium term
	R	High dependence on fossil fuels.		✓		Value chain (upstream and downstream)	-	-	Medium / Long term

Climate change

Carbon footprint calculation

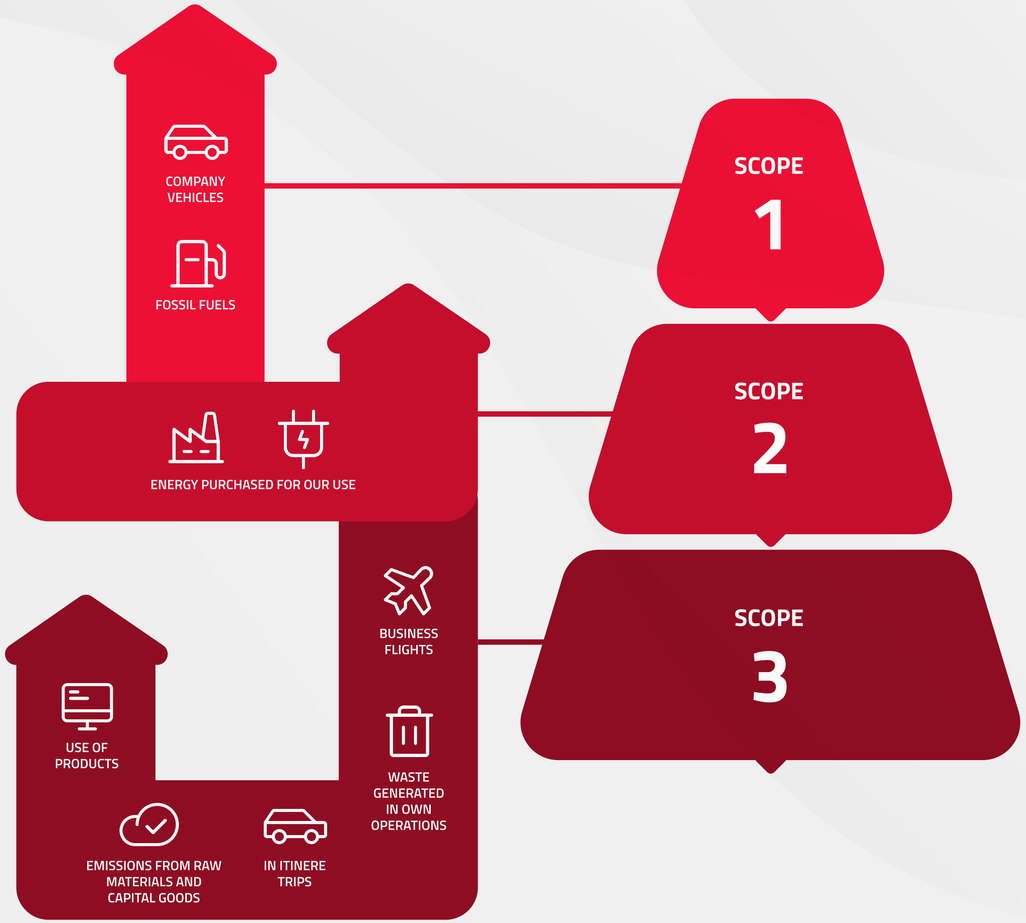
In line with its Quality, Environmental and Occupational Health and Safety Policy, ISTOBAL strengthens its commitment to sustainability and the fight against climate change through the quantification and verification of its corporate carbon footprint.

The Group fiscal year constitutes the base year for calculating the Carbon Footprint within the Group, with a complete inventory of greenhouse gas (GHG) emissions, Scopes 1, 2, 6, including, in addition, the calculation of Scope 3 for ISTOBAL Spain, verified by SGS Tecnos S.A.U., consolidating a solid foundation for its decarbonization strategy.

The Kyoto Protocol identifies seven greenhouse gases as the main contributors to global warming. After analyzing the company's activity, it is concluded that the company generates only four of these gases, namely: **CO_2 (carbon dioxide), CH_4 (methane), N_2O (nitrous oxide) and HFCs (hydrofluorocarbons)**.

The report is based on the principles of the Greenhouse Gas Protocol to ensure reliable and consistent accounting of GHG emissions:

- **Relevance:** Include emissions over which the company can influence and reduce.
- **Integrity:** Consider all significant sources, with reasonable data.
- **Consistency:** Ensure comparability between exercises.
- **Transparency:** Provide clear and accessible information about methods and data.



Climate change

Carbon footprint calculation

GREENHOUSE GAS PROTOCOL

ISTOBAL has applied, for the calculation of its 2024 carbon footprint, **the operational control approach established by the *Greenhouse Gas Protocol***.

Under this criterion, the organization accounts for 100% of the emissions generated by those operations over which it has full authority to establish and apply operational or financial policies, excluding the companies that have had no activity in 2024 or are special purpose vehicles. Likewise, the US subsidiary and the newly created ones in Germany and the Netherlands have been excluded from the inventory.

As the parent company, ISTOBAL SA exercises control over several subsidiaries, so their emissions are fully included in the inventory. In the case of ISTOBAL Manufacturing Spain and ISTOBAL SA., which share facilities in Spain, electricity consumption is allocated internally according to turnover, while fugitive emissions from HVAC equipment are allocated based on the square meters occupied by each company.

In Scope 1 and 2, **we have managed to compile the necessary information for the calculation of the carbon footprint**.

Climate change

Carbon footprint calculation

For Scope 3, **ISTOBAL assessed the significance of the applicable emissions categories according to three criteria: level of influence, access to information/accuracy, and magnitude** (considering significant those exceeding 5% of the total), and after the analysis, no non-significant categories were identified.

ISTOBAL Group has calculated its carbon footprint using the emission factors and Global Warming Potentials (GWPs) published by MITECO, OECC, DEFRA and Ecoinvent, giving priority to Spanish data and data updated to the year 2024. The uncertainty of emissions has been assessed qualitatively, combining the reliability of the activity data (AD) 7 of the emission factors (EF) used. **ISTOBAL used official factors from MITECO (2024)** and data from invoices and calibrated equipment, which ensures high **accuracy**.

In Scopes 1 and 2, ISTOBAL Group has prioritized the use of activity data (AD) that allow a precise and consistent calculation methodology to be applied.

Energy consumption expressed in kWh or liters has been used, depending on the type of fuel; electricity, measured in kWh by supplier; and refrigerant gases, recorded in kilograms and by type. Thanks to this approach of using official and updated emission factors, Scope 1 and 2 emissions show high reliability in the results.

When analyzing Scope 3, we see greater uncertainty than in the analysis of Scopes 1 ४ 2, as it is based on activities outside the organization's direct control.

Consequently, Scope 3, although it is the first year of calculation, **the results are a useful starting point to identify improvements and begin to involve all relevant stakeholders**.

In 2024, ISTOBAL has limited the scope of Scope 3 emissions to its operations in Spain, and the 15 categories of the "Corporate Value Chain (Scope 3)" standard have been assessed, although emissions have only been identified in the following:

Category 1	Purchased goods and services: Emissions were calculated according to the quantity (weight) of raw materials purchased.
Category 2	Purchase of capital goods: Data obtained from purchase invoices from suppliers of capital goods.
Category 3	Fuel production and transport for electricity: The same data as for Scope 1 and 2 are used, with high reliability and low uncertainty.
Category 4	Upstream transport and distribution: kilometers traveled and quantities transported were estimated; the type of fuel is not distinguished.
Category 5	Waste generated in operations: Data obtained from waste management suppliers' delivery notes.
Category 6	Business trips: distances traveled in km are prioritized.
Category 7	In itinere journeys: distances, means of transport and type of fuel are recorded through an internal survey.
Category 9	Downstream transportation and distribution: similar to category 4; estimated km traveled and quantity transported, using DEFRA emission factors.
Category 11	Use of products sold: data from connected machines in Spain has been extrapolated to all machines sold in the 2014-2024 period.
Category 12	Final treatment of sold products: packaging data according to the declaration to MITECO 2024 and treatment according to EUROSTAT 2022.

Climate change

Carbon footprint calculation

2024 ISTOBAL Group Results

Quantified emissions in tCO_2e for each of the Scope 1 and Scope 2 categories.

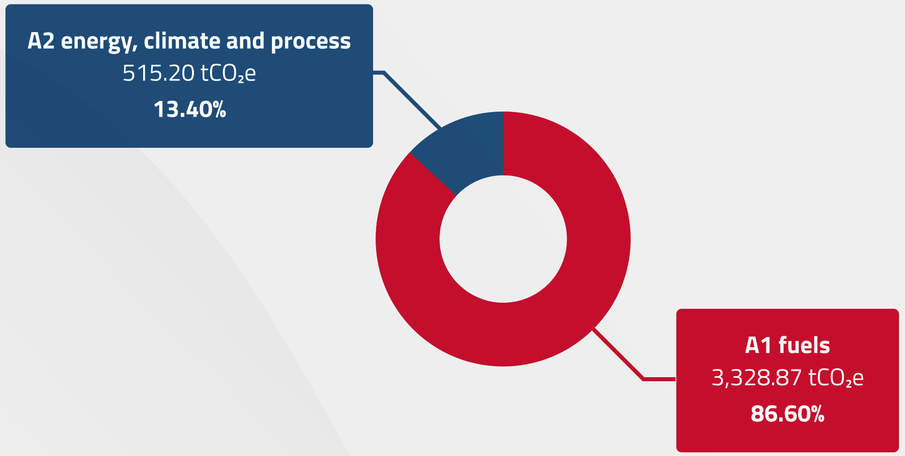
CAT.	Description	tCO_2e Emissions 2024
1.	**Direct emissions by the company**	**3,329.05**
1.1.	Emissions from combustion in stationary installations	761.77
1.2.	Road vehicles and mobile machinery	2,559.59
1.3.	Fugitive emissions (refrigerant gases and fire extinguishers)	7.70
2.	**Indirect emissions from imported electricity**	**515.20**
2.1.	Electricity	515.20
Total emissions tCO_2e		**3,844.26**

Relative emissions in the year 2024

Relative emissions based on revenue and number of employees

	Relative Scope 1 and 2 emissions
tCO_2e per €1M billed	16.75
tCO_2e per employee	4.11

Distribution of A1 and A2 Emissions



Relative emissions in the year 2024

Company relative emissions based on the hours of work dedicated, the tons of chemical products, turnover and the number of employees.

	Em. rel. Scope 1 and 2	Em. rel. Range 3	In. rel. Scope 1, 2 and 3
tCO_2e per ton of chemical product produced (IESE)	-	-	3.57
tCO_2e per work hours (machines, IMS)	-	-	0.11
tCO_2e per €1M billed	12.74	318,21	330.95
tCO_2e per employee	3.43	85.59	89.02

2024 ISTOBAL Spain Results

Quantified emissions in tCO_2e for each of the Scope 1, Scope 2 and Scope 3 categories

CAT.	Description	tCO_2e emissions 2024
1.	**Direct emissions by the company**	**1,647.24**
1.1.	Emissions from combustion in stationary installations	755.41
1.2.	Road vehicles and mobile machinery	884.13
1.3.	Fugitive emissions (refrigerant gases and fire extinguishers)	7.70
2.	**Indirect emissions from imported electricity**	**471,31**
2.1.	Electricity	471.31
3.	**Indirect emissions that occur in a company's value chain**	**52,896.85**
3.1.	Emissions from the purchase of goods and services	29,542.27
3.2.	Emissions resulting from the purchase of capital goods	52.64
3.3.	Upstream emissions from the purchase of fuel, gases and electricity	469.86
3.4.	Upstream transportation (of purchased materials)	15,635.01
3.5.	Process waste	121.15
3.6.	Business travel	319,16
3.7.	On the way	656.89
3.9.	Downstream transportation (of sold products)	1,407.70
3.11.	Emissions from the use of products	3,219.30
3.12.	Handling of products sold at the end of their useful life	1,472.88
Total emissions tCO_2e		**55,015.40**

Climate change

Carbon footprint calculation

In 2024, ISTOBAL's carbon footprint corresponding to Scopes 1 and 2 amounted to 3,329.05 tCO_2e, of which 86.6% correspond to direct emissions, while the remaining 13.4% are indirect emissions. In relative terms, the Group has an emissions intensity of 16.75 tCO_2e per million euros billed.

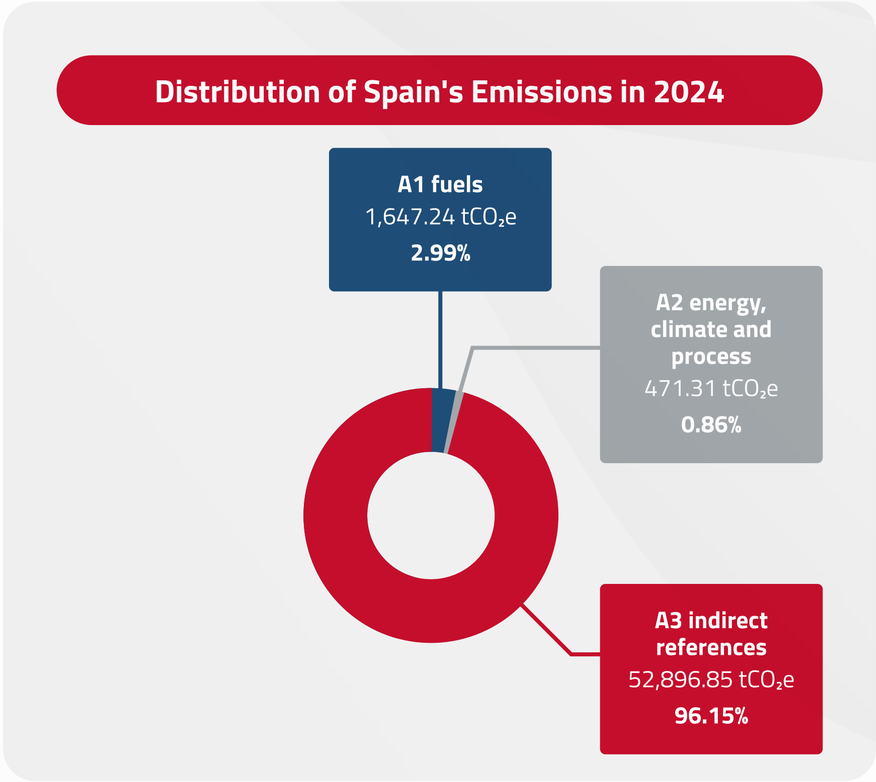
On the other hand, ISTOBAL's carbon footprint in Spain, considering Scopes 1, 2 and 3, reached 55,015.40 tCO_2e,. Of this total, only 3% corresponds to direct emissions, while the remaining 97% are indirect emissions. Within these, the vast majority (96%) is concentrated in Scope 3, linked to value chain activities and operations outside the organization's direct control.

The main emission sources in Scope 3 are the purchase of goods and services (54%) and upstream transport (28%), which together represent more than two thirds of the total carbon footprint. Direct emissions and imported electricity (Scopes 1 and 2) have a small weight, below 5% of the total.

At the level of workplaces, in the Scope 3 calculation corresponding to operations in Spain, the subsidiary ISTOBAL Manufacturing Spain ranks as the main emitter, concentrating more than 80% of total emissions, followed by ISTOBAL Esens , which represents almost 12%.

The rest of the Group's subsidiaries are mainly distributors or assemblers, whose indirect emissions, especially those associated with upstream and downstream transport, are already included in ISTOBAL Manufacturing Spain's inventory. Therefore, the Scope 3 result calculated at Spain level can be considered representative of the Group as a whole.

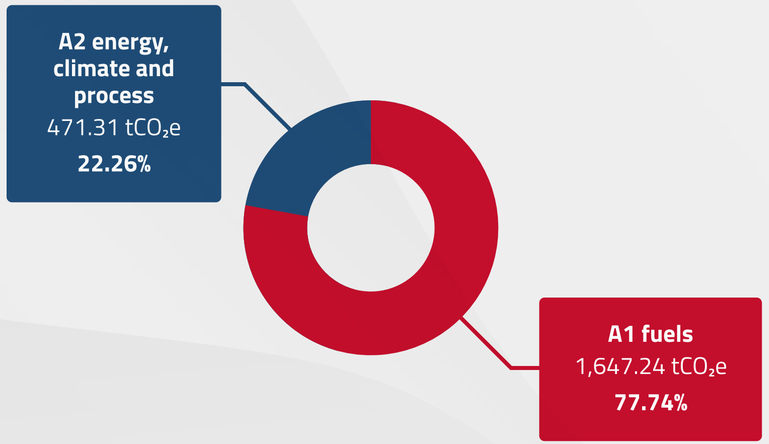
In conclusion, ISTOBAL's carbon footprint is **mainly determined by its value chain**, which highlights the importance of working with suppliers and improving efficiency in transport and purchasing to reduce environmental impact. Although direct emissions are low, this first calculation provides a **solid basis for the management and reduction of future emissions**.



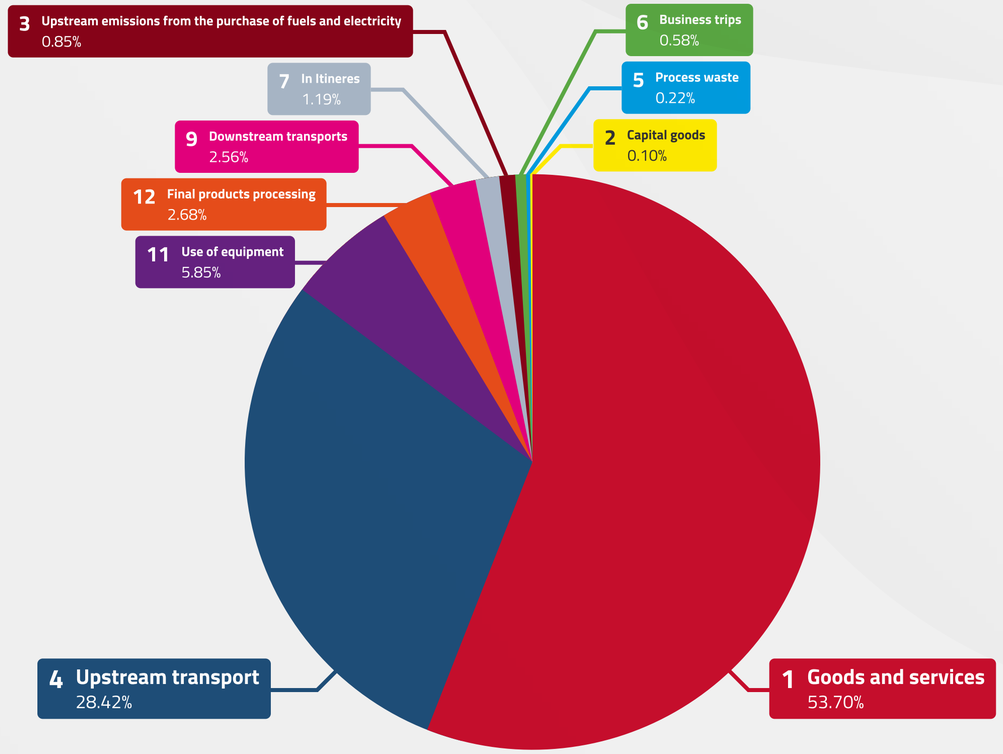
Climate change

Carbon footprint calculation

Distribution of A1 and A2 Emissions in Spain 2024



Scope 3 Breakdown by Category



Climate change

Consumption 2024

Electricity consumption

Line of business	Invoice Consumption (kWh)	Self-generated renewable energy	Total energy (kWh)	Intensity (kWh/€)
Manufacture of washing equipment	1,558,101	462.530	2,020,631	23.71
Marketing, installation and after-sales service	450.606	-	450.606	3.30
Manufacture of chemical products	49.568	-	49.568	9.22
General total	**2,058,275**	**462.530**	**2,520,805**	

80% of electricity consumption occurs in the equipment manufacturing line.
85% of the group's electricity consumption occurs in Spain.

Gas consumption

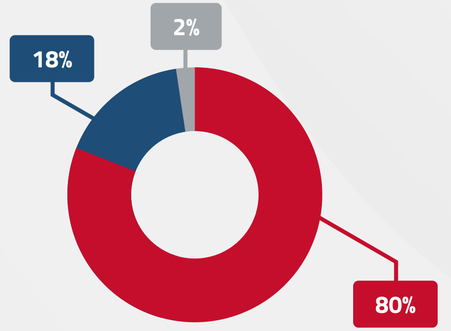
Line of business	Invoice Consumption (kWh)	Indicator (kWh/€)
Manufacture of washing equipment	4,090,712	47.10
Marketing, installation and after-sales service	19.947	0.14
General total	**4,110,659**	

99.519% of the gas consumption in the equipment manufacturing line is concentrated in Spain. The chemical products production line does not require gas consumption.

Sum of self-generated renewable energy

462.530	18 %	Of self-generated renewable energy over the global total.
	21 %	Self-generated renewable energy as a share of the total consumed in Spain

Electricity consumption distribution by line of business



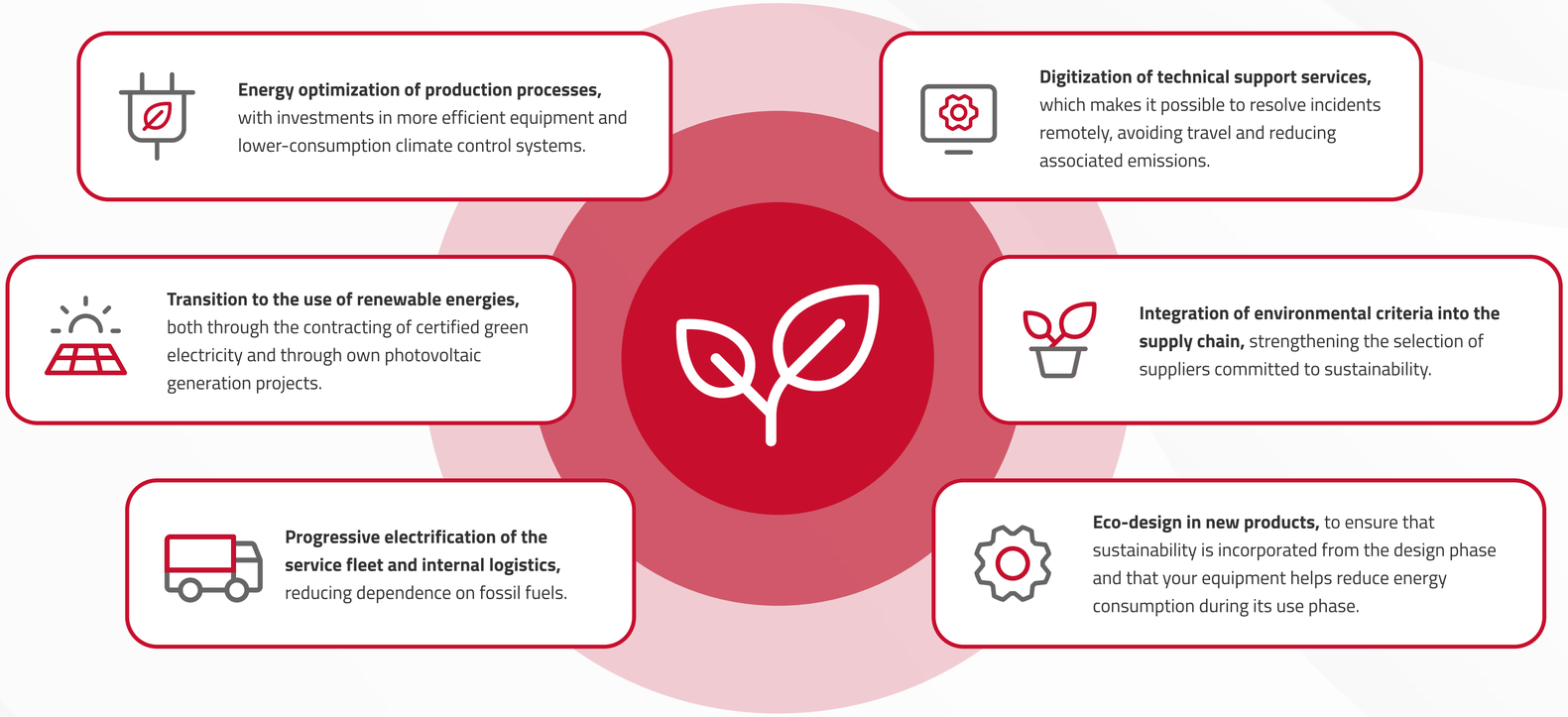
Climate change

Plans and actions

ISTOBAL understands that climate commitments must be accompanied by concrete and measurable actions. For this reason, ISTOBAL has defined a series of environmental objectives that guide our strategy towards decarbonization.

In the past, its energy efficiency plan has focused on four strategic pillars: improving efficiency in the use of resources, incorporating control and automation into our machines, optimizing lighting through responsible habits and automatic technologies, and promoting renewable energy generation through solar self-consumption. These measures enabled ISTOBAL to lay the foundations for more sustainable energy management, **reducing consumption and emissions while consolidating a culture of savings and responsibility**.

On this basis, the action lines already defined have been established. Notable ones include:



All these actions form part of a framework of corporate environmental objectives, reviewed periodically and adapted to technological and regulatory developments. This approach enables ISTOBAL to move progressively towards a significant reduction in its emissions over the next decade.

Climate change

Objectives / Goals

The year 2024 marks a fundamental milestone in this journey, as it is the first year in which ISTOBAL has greenhouse gas emissions data verified by an external entity.

This starting point allows ISTOBAL to have a solid and transparent foundation for setting targets and monitoring its progress.

Its objectives are based on a realistic analysis of its current capabilities and the technological advances expected in the coming years.

ISTOBAL acknowledges that the decarbonization of certain activities, such as the full electrification of the fleet or industrial processes requiring high temperatures, will largely depend on market developments and the push from public policies supporting the energy transition.

ISTOBAL's emissions reduction targets have not yet been validated as Science-Based Targets, meaning they have not been officially recognized as compatible with global climate goals. However, they represent a firm, measurable, and transparent commitment that will guide its strategic decisions in the coming years.

With this roadmap, ISTOBAL positions itself as an active player in the fight against climate change and reinforces its purpose of generating a positive impact on the planet and on society.

The following table presents in a structured manner its objectives and targets in the area of climate change, which will serve as a guide to steer its strategic decisions in the coming years.

Area	Key actions	Horizon	expected impact
Digitalization of services	Remote technical support (Diagnostics, video calls, prior shipment of parts).	Since 2024	**Fewer trips** CO2e reduction in fleet.
Energy efficiency	Modernization of production equipment, efficient air conditioning, LED, waste heat recovery.	2024 - 2030	**Progressive reduction of energy consumption in plants.**
Supplier selection	Inclusion of environmental criteria in approval and purchasing.	Since 2025	**Indirect reduction of emissions in the supply chain.**
Renewable energy	Installation of photovoltaic systems and contracting certified green electricity.	2025 - 2030	**Replacement of fossil electricity** Direct reduction of CO2e.
Sustainable mobility	Gradual electrification of the service fleet and forklifts.	2025 - 2030	**Significant reduction in emissions from fossil fuels.**
Ecodesign	Sustainability criteria in new products (Energy efficiency, sustainable materials).	2026 - 2030	**Positive impact on Scope 3** (Equipment use phase).

Pollution

Material topics

ISTOBAL carries out periodic regulatory measurements of atmospheric emissions derived from the production process of manufacturing equipment. These controls are reported to the competent authority, ensuring regulatory compliance and transparency in environmental management.

The results of the measurements carried out in 2024 at the emission sources of the surface treatment, liquid painting and galvanizing lines comply with ISTOBAL's Integrated Environmental Authorization (AUTHORIZATION No. 464/AAI/CV).

Periodic analyses of wastewater discharges are also carried out, which are treated through an in-house wastewater treatment plant, ensuring that the quality parameters meet legal requirements before being discharged into the municipal sewer system.

Actions

- To ensure the proper operation of the equipment involved in the generation of pollutants, a preventive maintenance program is applied to the emission sources to ensure that they are in optimal operating condition.
- In addition, efforts are made to minimize the use of substances of concern in production processes, with the aim of reducing the generation of pollutants through their progressive substitution with less polluting and more sustainable alternatives.
- ISTOBAL has an APQ (Chemical Products Storage) that guarantees the safe storage, in compliance with current regulations, of the hazardous substances used in production processes, and we have a documented process for the management of substances of concern that ensures their proper handling.

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Term
Air pollution	I	Emission of pollutants (NOx, PM, CO) due to continuous travel in internal combustion vehicles.			✓	Own operations	Negative	Real	Short term
	I	Emission of air pollutants in operations carried out by various actors in the value chain.	✓	✓		Value chain (upstream and downstream)	Negative	Real	Short term
Water pollution	I	Presence of contaminating substances in the discharged wastewater.		✓		Own operations	Negative	Real	Short term
	I	Contamination of water bodies in the value chain due to the discharge of wastewater in suppliers' operations or the leaching of hazardous substances in value chain activities.		✓		Value chain (upstream and downstream)	Negative	Potential	Short term to long term

I/R/O: Impact/Risks/Opportunities **PQ/FAB/SAT:** Chemical Product/Factory/Technical Support Service

Water

Policy and commitments

ISTOBAL considers water an essential resource both for the development of its activity and for society and the environment in which it carries out its activity.

The company's responsibility focuses on promoting responsible water use in its facilities, optimizing consumption and ensuring rigorous control of discharges.

It also offers its customers comprehensive solutions for the treatment and reuse of water in washing equipment, in a context of increasing water stress, integrating water management throughout the entire value chain: from R&D&I to the manufacturing and use of the equipment.

Through these actions, **ISTOBAL strengthens its contribution to a more sustainable washing model, supporting its customers on the path toward more responsible water management adapted to the current environmental context**.

Water

Metrics 2024

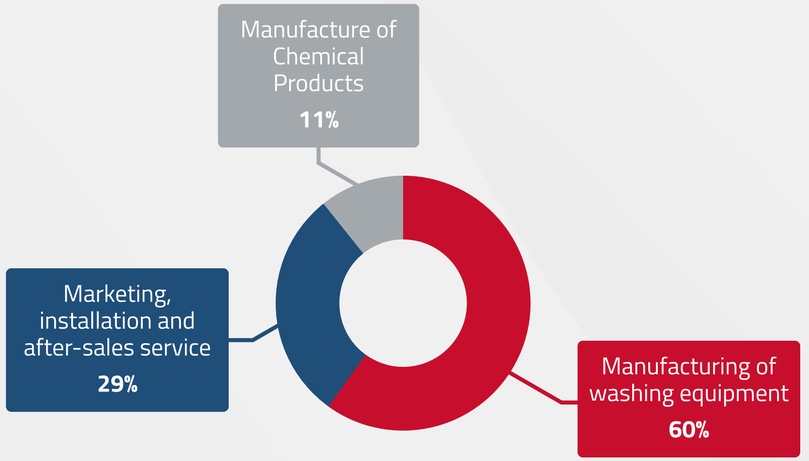
Measuring and monitoring water consumption are fundamental tools to ensure responsible management of this resource. ISTOBAL periodically monitors groundwater well abstractions and mains water consumption, as well as their efficiency in relation to production activity.

With regard to discharges, the company has a wastewater treatment plant that ensures compliance with current regulations for all effluents discharged into the public sewer system. At least four independent analyses are carried out annually to ensure that discharge parameters remain within the established limits.

Water consumption by line of business is as follows

Line of business	Supply (m^3)	Well (m^3)	Total (m^3)
Manufacturing of washing equipment	4,700	10.860	15.560
Marketing, installation and after-sales service	7.606	-	7.606
Manufacture of Chemical Products	2.791	-	2.791
Total	**15.096**	**10.860**	**25.956**

Water consumption distribution



Consumers and end users

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Deadline
Water consumption	I	Pressure on water resources due to intensive water consumption in the production processes of suppliers.		FAB		Upstream value chain	Negative	Real	Short / medium term
	I	Water consumption during the service life of products marketed by the Group (washing equipment and cleaning chemicals).		FAB	SAT	Downstream value chain	Negative	Real	Medium / long term
	R	Implementation of restrictions on water use due to water scarcity/ water stress.	PQ	FAB		In-house operations	-	-	Short term

Water

Plans and actions

ISTOBAL is moving towards more efficient water management through specific actions both in its facilities and in the solutions it offers the market. In its factories and offices, the company continuously monitors water consumption, which makes it possible to identify opportunities for improvement and ensure responsible use of this resource on a day-to-day basis.

In the product sphere, the organization has developed a broad catalog of solutions for water treatment and recycling, which make it possible to achieve reuse rates of up to 100% of wash water and significantly reduce freshwater consumption.

Likewise, ISTOBAL's new wash equipment incorporates a more efficient design in terms of water use, achieving savings of up to 40% in latest-generation rollover washes and up to 35% in wash centers such as J'WASH4, compared to previous models.

Among these solutions, the following stand out:

Physical, biological and ultrafiltration recyclers, which guarantee the highest quality of reused water in all washing phases, including the final rinse.

Hydrocarbon separators and sludge decanters, which ensure a reduction of up to 94% of contaminants before discharge or reuse.

Osmosis systems and pretreatments (descaling, filtration, and disinfection), which improve the quality of the supply water and contribute to a higher-quality, spot-free finish.

Water

Objectives and goals

In the coming years, **ISTOBAL** will continue making progress in improving control and efficiency of water consumption across all its facilities, strengthening its commitment to sustainability and the responsible management of natural resources.

To this end, the company will maintain and increase **periodic monitoring of water consumption** at its different production sites, with the aim of having accurate data to **identify trends, detect deviations, set specific medium-term reduction and optimization targets**. This information will be key to designing action plans aimed at improving water efficiency in each process.

In parallel, ISTOBAL will continue promoting **internal awareness-raising and training programs** for all its staff, with the purpose of fostering a corporate culture based on the responsible use of water. These initiatives will include information campaigns, good practices in the industrial field, and workshops focused on **preventing waste and optimizing maintenance processes**.

Likewise, work will continue to **identify opportunities for technological and operational improvement**, especially in areas related to water reuse, effluent treatment, and the incorporation of advanced measurement systems. In this way, ISTOBAL reinforces its commitment to innovation as a tool to **minimize environmental impact and promote a more sustainable and efficient production model**.

In short, all these actions fall within ISTOBAL's overall commitment to **sustainable water management and environmental protection**, fundamental pillars of its environmental responsibility strategy.

Water

Chemical products

Advocating the use of surfactants that generate the minimum impact once they have been used. Currently, the group's chemical products manufacturing company, ISTOBAL ESENS, is working on a new line of eco-responsible products that includes raw materials that are less harmful to the aquatic environment and interact less with water treatment processes.

- We work on the constant development of a chemical range compatible with most waters. Many of the anions and cations present in water tend to complex with shampoos and waxes, generating unwanted scale and precipitates in the facilities if the water has not been previously treated. ISTOBAL ESENS has included in all its Premium wash wax formulations raw materials that interact less with water, reducing these effects.

- **ISTOBAL chemicals have various international certifications** that endorse their sustainability and wash quality, such as the Nordic Swan Ecolabel, the VDA quality certification awarded by the German Association of the Automotive Industry, and Austria's ÖNORM environmental quality standard.

Raw materials and circular economy

Chemical products

Our Zero product range reduces environmental impact at every stage of the product while maintaining our high quality standards. All packaging is produced with more than 30% recycled plastic. In addition, the outer and inner part of the jerrycan is made of virgin plastic, which prevents possible transfers between the chemical product and the plastic (ZERO reactions) and maintains the excellent quality levels of the product.

For ISTOBAL, eco-friendly packaging offers two important benefits: it reduces environmental impact, benefiting both the planet and society in general, and it improves the company's brand image, which can positively influence its profitability.

The main advantages of sustainable packaging include reduced waste generation and lower CO2 emissions during manufacturing compared to conventional packaging, which decreases its impact on the environment. In addition, this packaging is more sustainable by requiring fewer energy resources in its production.

We are ZERO

0%
Perfumes

0%
Colorants

Raw materials and circular economy

Chemical products

Promoting the use of biodegradable surfactants, as well as encouraging the use of chemical raw materials whose components are registered in Regulation (EC) REACH No 1907/2006 (Registration, Evaluation, Authorisation and Restriction of chemical substances and mixtures), which minimizes the use of non-biodegradable, sensitizing, toxic and polluting substances, as well as phosphates and perborates, among others.

- **Constantly researching new, more innovative raw materials that provide a differential value to the entire value chain,** either by improving washing quality and/or by being more biodegradable, as well as environmentally friendly. Likewise, the company has an internal policy of not producing products that are harmful to people, both in their production and in their use.

- **ISTOBAL's chemical products have various international certifications** that endorse their sustainability and washing quality, such as the VDA quality certification awarded by the German Association of the Automotive Industry, and Austria's ÖNORM environmental quality standard.

- **Working on the ongoing development of a chemical range fully compatible with our equipment and materials,** both during washing processes and in facility maintenance. The goal is to ensure high-quality washing, provide a positive user experience, and considerably extend the service life of the facility, thus increasing profitability.

- **Most of our chemical containers are made of 100% recyclable HDPE,** which contributes to the circular economy in chemical products, being the most recyclable plastic that can be used today. In this way, the plastic from our jerrycans can be recycled and reintroduced into the supply chain.

Raw materials and circular economy

Policies and commitments

ISTOBAL integrates raw material management and the circular economy as a s**trategic pillar within its Quality, Environment, and Occupational Health and Safety Policy**, within the framework of its **Environmental Management System certified under the ISO 14001 standard**.

The company's main commitments are as follows

Apply circularity criteria in the design of equipment, packaging, and packing.

Incorporate recycled materials into processes and prioritize packaging with lower environmental impact, such as the Zero range of chemical products.

Promote repair and preventive maintenance, ensuring access to spare parts and extending the service life of the equipment.

Promote recycling and valorization solutions at the end of the life cycle, reducing waste generation.

Raw materials and circular economy

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Deadline
Resource input, including the use of resources	I	Pressure on fragile ecosystems due to the intensive and/or conflict-ridden extraction of critical materials used in the production processes of the supply chain.		✓		Upstream value chain	Negative	Potential	Medium / Long term
	I	Damage to the infrastructure of the company's facilities due to extreme weather events.		✓		Own operations	-	-	Short / Medium term
	I	Increase in insurance premiums due to higher recurrence and exposure to extreme weather events.		✓		Own operations	-	-	Short / Medium term
	R	Dependence on critical materials with high exposure to geopolitical and supply risks in the upstream value chain.		✓		Upstream value chain	-	-	Short / Medium term
Resource and waste outputs	I	Long service life (lifetime of manufactured or marketed products, high durability).		✓	✓	Own operations	Positive	Real	Long term
	I	Modular design of the washing facilities, allowing the replacement of critical components (high repairability).		✓		Own operations	Positive	Real	Medium / Long term
	I	Absence of refurbishment or remanufacturing processes in the washing facilities, which limits the circularity of the business model.		✓		Own operations	Negative	Real	Medium / Long term
	I	Intensive consumption of virgin raw materials in the upstream value chain due to the absence of remanufacturing criteria (in industrial machinery and components).		✓		Upstream value chain	Negative	Potential	Short / Medium term
	R	Non-circular design of components, packaging, or products acquired in the upstream value chain, with implications for the sustainability of the Group ISTOBAL's final products.		✓		Upstream value chain	-	-	Medium / Long term

Raw materials and circular economy

Upstream supply chain

Each of the elements involved in ISTOBAL's processes is carefully selected to achieve excellence in the final product. The components and materials used come from suppliers who share the company's values of quality, sustainability and responsibility, contributing their knowledge and commitment to foster joint and sustainable growth. Without the relationship of trust and loyalty built over the years with its suppliers, it would not be possible to achieve the standards of quality, reliability and innovation that characterize ISTOBAL.

These data reflect the organization's firm commitment to a close, traceable supply chain with a low environmental impact, which promotes local economic development and the reduction of emissions associated with transport.

These materials come, for the most part, from **Spanish and European suppliers certified under ISO 9001 (quality management) and ISO 14001 (environmental management)** standards, thus ensuring regulatory compliance and efficiency in all procurement processes.

ISTOBAL has a supplier management model based on the continuous assessment of compliance with the technical, quality and sustainability requirements established by the company. Periodic monitoring is carried out of those considered critical or strategic to ensure supply reliability and compliance with the minimum required standards. The evaluation criteria incorporate environmental, social and governance (ESG) aspects, such as compliance with environmental legislation, occupational safety, efficient use of resources and business ethics.

The company requires its suppliers to comply with the same values of quality, sustainability and responsibility that define it as an organization.

During 2024, ISTOBAL continued to make progress in the digitalization of supply chain management, the optimization of materials transport and the incorporation of recycled and recyclable materials, thereby contributing to reducing the environmental footprint of its operations

During 2024, the main materials acquired were the following:

Purchased materials

Material	Kg 2024	Kg/€ turnover
Steel	1,375,902	16,14
Aluminum	253.872	2.98
Stainless steel	201.192	2.39
Solvent-based paints	8.863	0.10
Treatment bathrooms	3.945	0.05

Raw material data used in the manufacture of washing equipment.

During fiscal year 2024, 89% of the suppliers in the machinery manufacturing line of business were Spanish and 97% were of European origin, while only 3% came from outside the European Union.

Raw materials and circular economy

Downstream supply chain

ISTOBAL's environmental responsibility does not end with the manufacture of its equipment. The company's commitment extends throughout the entire product life cycle, including transport, installation, use, maintenance and end-of-life management.

The aim is to reduce environmental impact «downstream», promoting efficiency in resource use, emissions reduction and the application of circular economy principles. The main areas of action are as follows:

Transportation and distribution

In line with its commitment to sustainability, ISTOBAL is working to minimize the environmental impact of transporting finished products. During 2024, the company has for the first time calculated the carbon footprint associated with the transportation of goods, which will provide a baseline reference year for setting emission reduction targets in the coming years. Among the measures adopted, the following stand out:

- The optimization of logistics routes and the improvement of load utilization (cubage).
- The prioritization of local or regional suppliers and distributors to reduce the distances traveled.
- The study of more sustainable modes of transport, in collaboration with logistics operators.

These actions help reduce the product's environmental footprint from its departure from the factory to final delivery to the customer.

As a key milestone of fiscal year 2024, ISTOBAL has, for the first time, carried out the calculation of the carbon footprint associated with the transport of goods, obtaining precise data on the emissions generated in these stages of the value chain.

This study will make it possible to have a reference base year to measure the evolution of logistics emissions and define progressive reduction targets in the coming fiscal years, reinforcing the Group's commitment to decarbonization and the overall sustainability of its supply chain, both upstream and downstream.

Raw materials and circular economy

Machinery packaging

ISTOBAL is committed to sustainable packaging as part of its commitment to protecting the environment, specifically addressing the challenge posed by the generation of packaging and packing waste throughout the entire value chain. This approach is inspired by the principles of the circular economy, promoting actions such as redesign, reduction, reuse, recycling, and material recovery.

The use of sustainable packaging not only helps to extend the useful life of products, but also adds value and meets the expectations of our customers in key markets. Aware of the global impact of plastic waste pollution, we actively work on developing solutions that make it possible to minimize its presence in our products and processes.

ISTOBAL annually submits to the Administration the information related to packaging placed on the domestic market, as well as the prevention measures adopted to reduce the environmental impact of the packaging and packing used in its products, in compliance with Royal Decree 1055/2022. The company has joined the Business Plan for the Prevention of Packaging and Packaging Waste prepared by Envalora for the 2024-2028 period, reinforcing its commitment to continuous improvement in packaging management and the transition towards a more circular model.

Material	Kg 2024	Kr/Kp 2024	Kg/Mill € (gross) 2024 *gross billing manufacturing*
Packaging wood (kg)	288,050.41	0.078	2,183.21
Packaging cardboard (Kg)	68,241.59	0.018	517.22
Packaging plastic (kg)	13,007.48	0.004	98.59
PPQQ Plastic packaging (Kg)	81,970.58	0.029	8,454.08

Among the actions implemented, the following stand out

- The reduction of materials used in packaging, prioritizing efficient design.
- The substitution of materials with recycled or more easily recyclable options.
- The reuse of packaging cardboard as filling material in spare parts box shipments, contributing to waste reduction and the utilization of resources.

The actions carried out by ISTOBAL regarding packaging reflect a firm commitment to the circular economy, waste prevention, and continuous improvement in environmental management, and contribute to minimizing the environmental impact of packaging.

Monitoring through specific indicators makes it possible to assess the progress of these initiatives and guide future decisions toward more efficient, responsible, and sustainable production.

Raw materials and circular economy

Waste management

Responsible waste management is a key aspect for ISTOBAL, as it allows us to minimize the environmental impact of our activity, optimize the use of resources, and promote the circular economy. This commitment translates into reducing waste destined for disposal, promoting recycling and recovery, and the continuous improvement of our internal processes.

At ISTOBAL we have an Eco-park for the daily segregation of the waste generated, which is managed through authorized managers, ensuring traceability and regulatory compliance. The reported data come from direct measurements of quantity and treatment, cross-checked with the information provided by said managers.

In 2024, 88.9% of the waste generated was allocated to recovery operations, while the remaining 11.19% was subjected to disposal operations.

The data on waste generated at the manufacturing plant in L'Alcudia (Valencia, Spain) are presented for the 2023 and 2024 financial years, broken down by type and treatment method, which enables ISTOBAL to analyze its evolution and move towards management aligned with the principles of the circular economy.

Waste management

	2024 (Tn)	2023 (Tn)
Total amount of waste generated	**534.84**	**504.80**
Amount of waste diverted from disposal	475.41	432.62
Total amount of waste sent for disposal	59,43	72.18
Total amount of Hazardous Waste	**88,66**	**102.88**
Total amount of Hazardous Waste diverted from disposal	27,23	30.7
Total amount of non-hazardous waste sent for disposal	59.43	72,18
Total amount of Non-Hazardous waste	**448.58**	**401.69**
Total amount of Non-Hazardous Waste diverted from disposal	448.58	401.69
Total amount of Non-Hazardous Waste sent for disposal	0	0

Raw materials and circular economy

Waste management

The data on waste generated at the L'Alcudia manufacturing plant in fiscal years 2023 and 2024 are presented, broken down by type and treatment method, allowing ISTOBAL to analyze its evolution and move towards management aligned with the principles of the circular economy.

Non-Hazardous Waste

Waste	2024 (Kg)	2023 (Kg)
Printer toner	21,29	60
Alkaline batteries	25	63
Plastic	400	480
Stainless steel scrap	540	440
Aluminum scrap	870	3,580
Zinc ingots	4.060	4.020
Electrical cables	4.350	8.430
Zinc ashes	10,300	4.980
RNP Powder coating	21.511	18.391
Paper and cardboard	40.120	39.200
Wood	100.140	64.600
Inert waste	124.720	121.160
Mixed scrap	141.530	136.290
Total (Kg)	**448,587.29**	**401,694.00**
Kg/Million of € Invoiced	**2,558.63**	**2,466.83**

Hazardous Waste

Waste	2024 (Kg)	2023 (Kg)
Button batteries	2	1
Laboratory waste	49	59
Fluorescent tubes	51	134
Used sepiolite	72	22
Contaminated absorbents and rags	90	41
Aerosols	147	216
Used oil	311	249
Hazardous waste electrical and electronic equipment	757	270
Contaminated metal containers	900	1.620
Contaminated cardboard	1.657	2,000
Containers of contaminated plastics	2.340	2.407
Expired detergents	4.561	20.060
Wastewater treatment sludge	6.160	6.230
Pasty paints and varnishes	6.546	4.925
Laundry water	14.300	18.629
Pickled Baths sold out	16,311	32.168
Degreasing baths depleted	32.406	13.651
Total (Kg)	**86.660**	**102.682**
Kg/Million of € Invoiced	**494.29**	**630.58**

Consumers and end users

ISTOBAL end-user profile

The end user of ISTOBAL **directly uses the washing equipment and solutions** installed at service stations, car wash centers, dealerships, fleets, or industrial facilities.

Although it may vary depending on the type of facility, in general, this user shares a series of characteristics:

They seek speed and convenience: they value a washing process that is simple, intuitive, and efficient, without requiring technical knowledge.

It values sustainability: many users are increasingly aware of environmental impact, so they appreciate technologies that reduce the consumption of water, energy, and chemicals.

Trust technology: use automated equipment, digital payment systems, and mobile apps without difficulty, and expect a modern, seamless experience.

The ISTOBAL user seeks efficiency, agility, and an intuitive and sustainable washing experience. Thanks to its constant innovation, user-centered design, and advanced technological solutions, ISTOBAL positions itself as an international benchmark in the quality washing experience.

Consumers and end users

End-user-centered sustainability

At ISTOBAL, we understand sustainability not only as an environmental responsibility, but as a commitment to the people who use our washing solutions every day. Our approach places **the end user at the heart of the sustainable strategy**, developing technologies, services, and experiences that encourage responsible use of resources, cleaner mobility, and a more conscious relationship with the environment.

The end user of ISTOBAL seeks a washing experience that combines effectiveness, speed, and environmental respect. Therefore, all our sustainability policies and actions are aimed at **improving the customer experience while simultaneously reducing environmental impact**. From the design of our equipment to the management of after-sales services, we work so that every wash with ISTOBAL is synonymous with **efficiency, innovation, and commitment to the planet**.

Policies aimed at the end user

ISTOBAL's sustainability policy in relation to the end user is based on three main pillars:

Responsible innovation: all ISTOBAL technological developments prioritize reducing the consumption of water, energy and chemical products without compromising the quality of the result.

Sustainable experience: we are committed to an intuitive and digitalized use model that facilitates interaction with the equipment, reduces time, optimizes resources, creating a modern experience that is respectful of the environment.

Environmental education and awareness: we promote sustainable washing practices among end users through clear, educational, and consistent communication, helping them understand the value of each responsible action.

These policies reflect ISTOBAL's commitment to creating shared value: each innovation seeks to improve user satisfaction and, at the same time, move toward a more environmentally conscious future.

Consumers and end users

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Support Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Deadline
Incidents related to information for consumers or end users (Access to information)	I	Safe use of the product through clear information on risks and safety measures for end users.	✓			Own operations and downstream value chain	Positive	Real	Short term to long term
Personal safety of consumers or end users (Health and Safety)	I	Risk of accidents that compromise user safety due to mechanical or electrical failures in the washing machines.		✓		Own operations and downstream value chain	Negative	Real	Short term
	I	Reduction of the physical effort and fatigue of the machine user due to its ergonomic design.		✓	✓	Own operations and downstream value chain	Positive	Real	Short term
	I	Impact on human health associated with the use of manufactured chemical products.	✓			Own operations and downstream value chain	Negative	Potential	Short term

06

SOCIAL

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ISTOBAL
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Policies and social commitment

ISTOBAL always looks to the future, fostering curiosity, creativity, and an entrepreneurial spirit through education, research, and innovation. The company works as a team to offer solutions that transform its services into more profitable, efficient, and sustainable experiences for its customers and users.

Internally, ISTOBAL promotes talent retention, equal opportunities, and continuous training as pillars for professional development. It is committed to creating a rewarding, inclusive, and safe working environment, where diversity, work-life balance, and respect for human rights are encouraged.

Its social policy also extends to commitment to the community, supporting educational, social, and cultural initiatives that contribute to the sustainable development of the environment in which it operates. In this way, it strengthens relationships with its stakeholders, generates a positive impact on society, and consolidates a corporate culture based on responsibility, equity, and innovation.

Commitment to work-life balance, flexibility and quality employment

ISTOBAL promotes a work model based on **flexibility, work-life balance and efficiency**, and adapts working hours according to the roles and needs of each area. Office staff have flexible hours and a continuous working day on Fridays, while technical and factory staff have schedules adapted to their operations. In addition, **teleworking two days per week** is being consolidated as a key measure to facilitate family-work balance, reduce the carbon footprint of commuting and improve the well-being of employees.

The commitment to quality and stable employment is reflected in a **high rate of permanent hiring**, reaching 99% of contracts, which guarantees continuity, security and the professional development of the workforce. With the aim of promoting productivity and efficiency, initiatives have been implemented **to optimize time management**, such as reducing the number and length of meetings, improving their planning and encouraging more agile and effective communication. The company also maintains a **commitment to a decent wage**, ensuring compliance with collective bargaining agreements, the punctual payment of wages and remuneration conditions above the interprofessional minimum wage.

In addition, 100% of the people who took parental leave —13 men and 13 women— returned to their positions after the period ended, reflecting the company's commitment to **equality, shared responsibility and job stability**.

During the 2024 financial year, the absenteeism rate stood at 3.89%, which is equivalent to 65,072 hours of absence, remaining at similar levels to the previous year.

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Term
Working conditions: Working time	I	Organization of the working day and shifts, aimed at improving work-life balance and working conditions.		✓		In-house operations	Positive	Real	Short term to medium term
	I	Availability outside working hours to handle incidents on weekends and public holidays, and differences in working conditions between countries due to local regulations in the group's subsidiaries.			✓	Own operations	Negative	Real	Short term to long term
	I	Job and financial stability due to the promotion to a permanent contract.		✓	✓	In-house operations	Positive	Real	Short term to long term
Working conditions: Adequate salary	I	Salary policy based on market benchmarks and adapted to the cost of living in each region.		✓	✓	Own operations	Positive	Real	Short term to long term
	I	Benefits and programs that encourage economic savings for staff.		✓		Own operations	Positive	Real	Short term to long term
Working conditions: Freedom of association, the existence of works councils and workers' rights to information, consultation and participation	I	Restrictions on freedom of association and collective bargaining in certain regions due to legal or institutional constraints.			✓	Own operations	Negative	Real	Short term to long term

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Term
Working conditions: Collective bargaining, including the proportion of workers covered by collective agreements	I	Representation and collective bargaining to improve working conditions and participation in decision-making.		✓		In-house operations	Positive	Real	Short term to long term
	I	Limited collective defense capacity in the face of corporate decisions due to the absence of effective negotiation in some regions.			✓	Own operations	Negative	Potential	Short term to long term
Working conditions: Work-life balance	I	Ease of reconciling work and personal life in office positions due to the implementation of measures by the organization.		✓		Own operations	Positive	Real	Short term to long term
Working conditions: Health and safety	I	Health and occupational safety risks arising from accidents, occupational diseases and exposure to hazardous agents.	✓	✓	✓	Own operations	Negative	Real	Short term to long term
	I	Promotion of a safe and healthy work environment for workers.	✓	✓	✓	Own operations	Positive	Real	Short term to long term
	I	Negative impact on the health of workers due to extreme heat during the summer season in factory positions.		✓		Own operations	Negative	Real	Short term to medium term

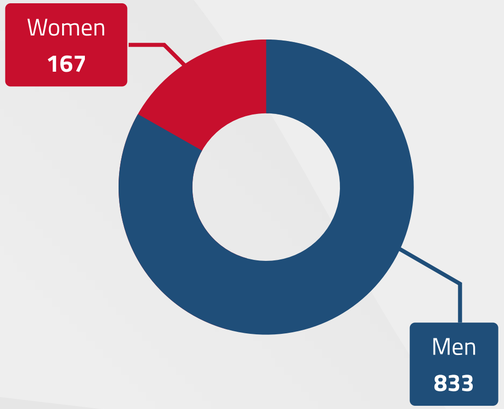
Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtheme	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Term
Working conditions	O	Promoting the satisfaction of workers.	✓	✓	✓	Own operations	-	-	Short term to long term
	O	Creating a strong employer brand (employer branding).	✓	✓	✓	Own operations	-	-	Short term to long term
Equal treatment and opportunities for all: Gender equality and equal pay for work of equal value	I	Lack of gender diversity in the PQ and SAT manufacturing workforce and a high pay gap.	✓		✓	In-house operations	Positive	Real	Short term to long term
	I	Equality in female representation in executive positions.		✓		In-house operations	Negative	Real	Short term to long term
	I	Promotion of equal opportunities due to the implementation of equality measures by the organization.		✓	✓	Own operations	Positive	Real	Short term to long term
	I	Equitable salary distribution in terms of hierarchy.	✓	✓	✓	Own operations	Negative	Real	Short term to medium term
Equal treatment and equal opportunities for all: Training and capacity building	I	Equal access to technical skills training, provided during working hours.		✓	✓	Own operations	Negative	Real	Short term to medium term
	I	Development of professional and personal skills through performance evaluation processes.		✓		Own operations	Negative	Real	Short term to medium term

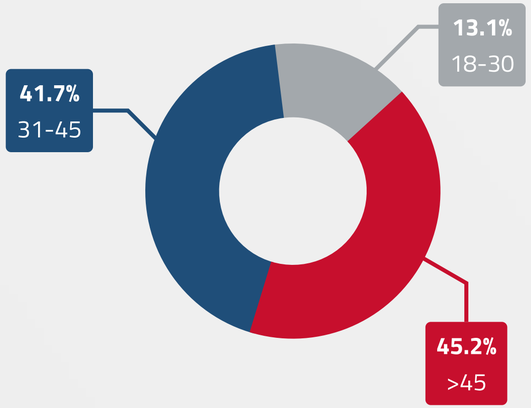
ISTOBAL Profile

Template distribution by gender



The organization promotes equal opportunities and diversity, encouraging greater female representation and an inclusive work environment.

Template distribution by age



With 45.2% of employees over 45 years old, 41.7% between 31 and 45, and 13.1% under 30, a generational balance is maintained that combines experience and innovation.

**Germany and the Netherlands are not included in the count of subsidiaries.*

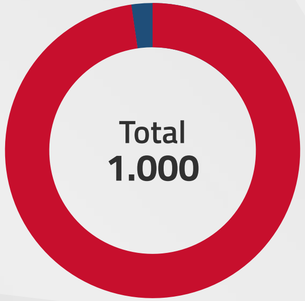
Number of employees 2024

Spain	618
United Kingdom	66
USA	65
Denmark	52
France	42
Brazil	32
Hungary	30
Austria	24
Sweden	17
China	17
Portugal	14
Italy	14
Poland	9
Total	**1.000**

In 2024, the organization will have 1,000 employees in 13 countries, consolidating a strong international presence, with Spain as the main operational hub.

ISTOBAL Profile

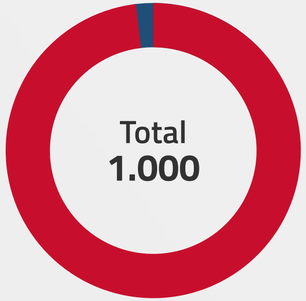
Distribution of the workforce by type of contract



Undefined 975 Temporary 25

97.5% of the workforce has a permanent contract, reflecting the commitment to job stability and the creation of quality employment, based on trust and professional development.

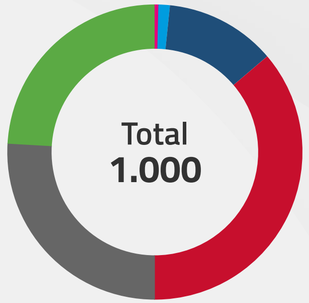
Workforce distribution by type of working hours



Complete 979 Partial 21

97.9% of the staff work full-time, while 2.1% work part-time, promoting productivity and work-life balance through flexible working models.

Distribution of the template by area



- Senior management 2
- Address 15
- Middle managers 121
- Technicians, Officers and Sales 363
- Technical service 259
- Production operators 240

The organizational structure combines management profiles, middle management, technicians, service personnel, and operators, with more than 60% of the team concentrated in technical and production functions, reinforcing a culture oriented toward operational excellence and specialization.

Turnover rate

Group	10.1%
Spain	4.4%

The Group's turnover rate stood at 10.1% in 2024, reflecting notable job stability in a diverse global context. In Spain, the figure was even lower, reaching 4.4%, which demonstrates talent retention and the effectiveness of retention policies.

ISTOBAL Profile

During the 2023-2024 fiscal year, no occupational disease was detected at ISTOBAL.

At ISTOBAL, they consider that, in order to guarantee the effectiveness of their processes, competitiveness, and the continued increase in the satisfaction and confidence of their stakeholders, the continuous improvement of **the safety of their workers, customers, and users of their equipment and products** is a permanent and priority objective for the company.

This table shows the occupational accidents with frequency and severity that took place during both years.

	Men 2024	Women 2024	Total 2024	Men 2023	Women 2023	Total 2023
Number of accidents	20	1	**21**	18	1	**19**
Frequency Index *	14,39	3.74	**12.67**	14.52	4	**12.76**
Severity Index **	0.46	0.42	**0.453**	0.01	-	**0.01**
Incidence Index***	24.02	5.98	**21**	23.00	6.60	**20,24**

*(*) Number of accidents resulting in lost time / Number of hours worked * 1,000,000*

*(**) Number of recordable accidents / Number of hours worked * 1,000,000*

Driving excellence through training and people development

Employee training is a key pillar of its people strategy. ISTOBAL makes it possible to ensure professional development, adaptation to market changes and the continuous improvement of performance, thereby consolidating its differential value as an organization.

With the aim of promoting professional development and ensuring continuous training, ISTOBAL structures its training strategy around a series of key pillars that respond to the current and future needs of the workforce.

Staff training hours:	
	2024 (h)
Senior management	26
Address	41
Middle management	2.087
Technicians, Officers and Sales	7.509
Technical service	3.093
Production operators	681
Total	**13.437**

Annual training plan: Each year, a training plan is designed tailored to the needs identified in the performance evaluation, the requests from the departments, and the strategic guidelines of Management.

Training hours: During 2024, 13,437 hours of training were delivered, ensuring that all employees have access to continuous and high-quality learning opportunities.

Specialization and improvement: Courses are developed aimed at updating products, administrative or management processes, as well as acquiring new competencies linked to each job position.

Languages and digital tools: ISTOBAL promotes training in languages and digital skills, which strengthens employees' employability, competitiveness, and adaptability in a global environment.

Safety and health: An essential part of the training is aimed at the prevention of occupational risks, emergency plans, health at work, ensuring safe and responsible environments.

Integration and corporate culture: Training activities are promoted that facilitate the integration of new employees and strengthen team cohesion, conveying the organization's values and culture.

Annual performance evaluation: Through the Success Factors platform, individualized development plans are agreed upon, allowing employee expectations to be aligned with the organization's objectives.

Diversity, equality and inclusion

Equal opportunities constitute a strategic principle and form an essential part of its corporate culture. Its commitment is aimed at ensuring a work environment free from discrimination, in which all people have access to the same opportunities under equitable conditions, from selection and hiring processes to training, promotion, compensation, and work-life balance.

Since 2010, ISTOBAL has had an **Equality Plan** that establishes specific measures in different key areas, with the aim of promoting effective equality between women and men. This plan includes a periodic monitoring system through quarterly meetings, which makes it possible to continuously assess its degree of implementation and define improvement actions. In October 2024, the specific Equality Plan for ISTOBAL España S.L.U. was signed; previously, the measures set out in the equality plan then in place at ISTOBAL S.A. had been taken as a reference.

Within the framework of its internal policies, ISTOBAL has implemented a **zero-tolerance protocol against workplace harassment**, aimed at preventing, detecting, and acting effectively in the face of any conduct that may undermine the dignity of employees.

Likewise, it promotes an inclusive and diverse work environment, in which talent is valued above any personal condition, such as age, gender, disability, marital status, maternity, ethnic origin, nationality, religion, or beliefs.

Equality plan

At ISTOBAL, its policy is zero tolerance of any form of harassment in the workplace.

Since 2010, ISTOBAL has implemented an Equality Plan that establishes a robust protocol to prevent, detect, and address workplace harassment. The plan provides for quarterly meetings to ensure proper monitoring of compliance with and implementation of the measures it includes.

This protocol covers key areas such as:

- **Access to employment: Transparent and equal selection.**
- **Hiring: Non-discriminatory working conditions.**
- **Professional development: Equal opportunities in employment.**
- **Promotion: Promotions based on merit and competence.**
- **Training: Equitable access to training.**
- **Remuneration: Equal pay for work of equal value.**
- **Work-life balance: Measures to balance work and family life.**

Security at all levels

Commitment to Quality, the Environment and Occupational Safety

In order to plan and control the various processes to fully comply with current regulations and make use of the best possible practices at work, ISTOBAL has a **Quality, Environmental, and Occupational Health and Safety Policy**.

In 2022, the company established an **Occupational Health and Safety Committee at the production plant in L'Alcudia**, made up of representatives with voting rights and advisors with a representative and advisory role in decision-making in various areas. This committee meets quarterly to address issues related to the prevention of occupational risks. On ISTOBAL's side, the representatives include the Prevention Delegates, the Head of People, and the Head of Production of the organization.

Committed to our workers

Strict safety measures for our operators in the production, assembly, and installation processes of equipment.

Committed to our customers

In the maintenance of the installation, compliance with the regulations adapted to each geography and adapting to the requirements of Key Accounts.

Committed to our users

We make the washing experience safe and stress-free through numerous measures at the facility (visual information, safety profiles, emergency stops, ...)

Its policy is based on solid principles

- Promotes and drives a culture of continuous improvement at all levels of the organization, involving and holding staff accountable through information, with concrete objectives and indicators for their achievement.
- Plan and carry out the necessary preventive activities to prevent accidents and occupational diseases.
- Comply with applicable legislation and regulations, as well as with other requirements that the organization subscribes to with its interested parties.
- Monitor the progress of quality systems, environmental impact, and the monitoring of occupational health and safety indicators to ensure continuous improvement.

Sponsorships

ISTOBAL maintains a firm commitment to its surroundings, promoting projects that encourage sport, education, and social development. Through various collaborations, it supports initiatives that reflect its values of effort, innovation, and closeness to the community.

Sports Sponsorship

Committed to promoting grassroots sport and fostering values such as effort, teamwork, and personal improvement.

Support for education and talent

Boosting education, innovation and research as levers for the development of new generations, while also fostering the entrepreneurial spirit and creativity as engines of transformation and growth.

Commitment to the community

Closeness to its immediate surroundings, with a special connection to L'Alcudia, the town where our headquarters are located, actively collaborating in social and charitable initiatives that create value for the community.

Contributions / Sponsorships

	2024
COTIF Championship	€19,000
Club Basketball L´ALCUDIA	1,000 €
Sports Union L'Alcudia	€3,000
ISTOBAL UPV Classroom (24/	€20,000
Total	**€43,000**

In 2024, ISTOBAL reaffirmed its social commitment by allocating €43,000 to initiatives that promote sports, education, and the development of its community.

Sports sponsorship

The **COTIF Promesas international football tournament** is one of ISTOBAL's most emblematic collaborations in the sporting field. This championship, held in L'Alcudia for more than three decades, has established itself as a national and international benchmark for young football talents, and reflects our commitment to young talent and to sport as a school of values. In addition, ISTOBAL maintains a firm commitment to the local community through support for **grassroots football and basketball in L'Alcudia**, contributing to the development of sports participation and the promotion of the values of effort, integration, and teamwork that it conveys.

In this way, ISTOBAL strengthens its ties with the community and its conviction that sport is a driving force for social cohesion and personal development for new generations.

Support for sport is part of ISTOBAL's social commitment, promoting the values of effort, integration, and teamwork among the new generations.

Associations

ISTOBAL is a member of and collaborates with the Foro de Marcas Renombradas Españolas (FMRE), a public-private alliance made up of public administrations and more than one hundred leading brands in their respective sectors, with a strong international presence and projection. This collaboration helps drive the company's internationalization, strengthening its brand and the image of its products and services abroad.

ISTOBAL is associated with or collaborates with a large number of technology institutes, associations and entities linked to its business activity, among which the following stand out:

AIDIMME
Technological Institute of Metalworking, Furniture, Wood, Packaging and Related Industries.

AERCE
Spanish Association of Purchasing, Contracting and Procurement Professionals.

AJEV
Valencian Association of Young Entrepreneurs.

AMETIC
Association for the promotion of the use of digital technologies.

AVIA
Valencian Association of the Automotive Industry.

ADL
Association for the Development of Logistics.

CEEES
Spanish Confederation of Service Station Employers.

AEVECAR
Spanish Association of Retail Sellers of Fuels and Combustibles.

ATFRIE
Spanish Association of Entrepreneurs of Directed Low-Temperature Transport. Valencia Chamber of Commerce.

CEEI
European Center for Business and Innovation of Valencia.

CMM
Mediterranean Club Marketing.

EUnited Vehicle Cleaning
European Association of Vehicle Cleaning Equipment Manufacturers.

CPONET
Center for Technological Innovation Support.

CMT
University Institute of Thermal Engines of the Polytechnic University of Valencia.

IEEE
Institute of Electrical and Electronic Engineers.

ai2 Institute
UPV University Institute of Automation and Industrial Informatics.

IDF
UPV Institute of Design and Manufacturing.

IFSF
International Forecourt Standards Forum.

ITI
UPV Institute of Information Technology.

IMQ TECNOCREA
Testing laboratory for all types of electrical and electronic products.

ITE
Institute of Energy Technology.

ISTOBAL Lecture Chair
At the Polytechnic University of Valencia (UPV).

FEMEVAL
Valencian Metallurgical Business Federation.

FMRE Forum of Renowned Spanish Brands
Public-private partnership that brings together more than a hundred leading brands in their respective sectors.

Awards and recognitions

In recent years, ISTOBAL has received various innovation awards and other recognitions for its internationalization, contribution to the industrial sector and respect for the environment, among which the following stand out:

- **'Care for Others' Award, granted by BP Spain**
- **FEMEVAL Innovation Award (2024)**
- **MIA Award for Best Digital Marketing Strategy (2023)**
- **Levante-EMV and Banc Sabadell Company and Sustainability Award (2021)**
- **Valencia Chamber Award 2018 for Excellence in the Business Management Model**
- **Repsol Safety Award (2018)**
- **Economía 3 Award in the category of business leadership for its contribution to the economic and social growth of the Valencian Community (2017)**
- **Motortec Automechanika Innovation Gallery Award to the Virtual Assistant for the selection of car wash programs (2017)**
- **Nordic Swan Ecolabel for the sustainability and effectiveness of its ISTOBAL esens® chemical products (2016)**
- **FEMEVAL Award for External Projection for its Internationalization (2016)**
- **VDA Standards Certifications for Chemical Products**
- **EcoVadis Silver**
- **Standard Önorm**

07

GOVERNANCE

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ISTOBAL
Vehicle Wash & Care

Code of conduct, ethics, and anti-corruption policy

ISTOBAL's criminal risk prevention model constitutes one of the foundations on which the organization strengthens its institutional commitment to carry out all its activities and business in strict compliance with the laws in force at any given time, in accordance with ethical conduct criteria. To achieve this, the basic pillars of the organization's compliance system are: (i) the Code of Ethics, (ii) the internal control model, (iii) the compliance function, implemented through the control body of the criminal risk prevention model (Compliance Committee), which is responsible for supervising the operation and compliance of the aforementioned prevention model. As part of this commitment, in 2024 the Group's Anti-Corruption Policy was approved, strengthening its regulatory framework together with the update of the Code of Ethics in 2023.

The Code of Ethics establishes the guidelines for conduct that, in accordance with ISTOBAL's principles, align behavior with the organization's internal values. To this end, it establishes for all its members the duty to respect the applicable laws and regulations, in an upright and transparent manner, with the prudence and professionalism appropriate to the social impact of the activity and to the trust that shareholders and customers have placed in ISTOBAL.

The Code of Ethics applies directly to different stakeholders, including executives, employees, associates and collaborators of the companies that make up the ISTOBAL Group. The latest updated version is available in Spanish and English on the company's corporate website, and can be found at this link:

HERE

ISTOBAL's internal control model, built in accordance with best practices regarding the existence of three differentiated levels of control, commonly known as the three lines of defense model, is aimed at identifying, preventing and correcting risk situations inherent to the development of its activity in the areas and locations where it conducts its business, ensuring the correct application of policies and procedures in areas such as the prevention of corruption.

The Ethical Whistleblowing Channel constitutes a means to help employees or third parties to report non-compliance that they observe or that is communicated to them by their collaborators, customers, suppliers or colleagues. The reports received are processed with diligence and promptness. Their verification is encouraged and measures are promoted for their resolution. The information is analyzed in an objective, impartial and confidential manner through the DPO (Data Protection Officer).

The compliance function of the criminal risk prevention model is managed by the Compliance Committee, and is integrated into the second line of defense, which is entrusted with the function of promoting and supervising that ISTOBAL acts with integrity, particularly in areas such as the prevention of money laundering, conduct with customers, the prevention of corruption, data protection and other aspects that may represent a reputational risk for ISTOBAL.

ISTOBAL's criminal risk prevention model is periodically reviewed, dynamically adapting to changes in the organizational structure, regulations, and the economic and technological environment.

The criminal prevention function at ISTOBAL has the following objectives:

1. **Promote a culture of compliance within ISTOBAL,** as well as ensuring that its members are familiar with the rules and regulations applicable to the aforementioned matters, through advisory, communication, training, and awareness-raising actions.

2. **Define and drive** the implementation and full adherence of the organization to the frameworks and measures for managing risk related to compliance matters.

Among the main operational functions of ISTOBAL's Compliance Committee are the following:

1. The periodic review and analysis of the applicable rules and regulations.
2. The issuance, promotion, or updating of policies and procedures in this area.
3. Advising the organization on the interpretation of the code of ethics or compliance policies.
4. Ongoing monitoring of activities with compliance risk.
5. Management of the ethics reporting channel.
6. Participation in committees where aspects related to compliance matters are addressed.
7. Participation in independent review processes in this area.
8. Periodic reporting to management (managing directors) and to the corporate bodies (Board of Directors).

Among the possible offences included in the criminal risk prevention model are those related to corruption and bribery, given that there are a series of risks that could materialize in an entity with ISTOBAL's characteristics. These risks include, among others, those related to activities such as the offering, giving and acceptance of gifts or personal benefits, promotional events, facilitation payments, donations and sponsorships, expenses, staff recruitment, relationships with suppliers, agents, intermediaries and business partners, merger, acquisition and joint venture processes, or the accounting and recording of transactions.

The offence of money laundering, despite not being an organization subject to the aforementioned regulations, has also been assessed in the context of the criminal risk prevention model, and no relevant aspect has been identified in relation to it.

To regulate the identification and management of these risks, ISTOBAL has an internal regulatory framework composed of specific principles, policies and procedures. Among them, its Code of Ethics stands out, which establishes clear guidelines on key aspects such as the management of conflicts of interest, the prevention of fraudulent practices, fair competition and the proper handling of gifts, commissions and improper benefits. In addition, the regulatory framework is complemented by the newly approved Anti-Corruption Policy, which strengthens measures to prevent and detect any conduct that may compromise the integrity of the organization.

Moreover, as a continuation of the policies previously drafted in 2019 relating to the invoicing and collection of gifts, the Data Protection Policy has been drafted, approved and published, in addition to the update of the existing Code of Ethics, both during the 2023 financial year, for the drafting, approval and consequent publication of the Group's Anti-Corruption Policy during the 2024 financial year.

During the 2024 financial year, no complaints were reported through ISTOBAL's Ethics Channel. Likewise, there were no incidents related to corruption or bribery practices, nor were any convictions or financial sanctions imposed for these reasons in the reported period.

Material topics

I/R/O: Impact/Risks/Opportunities
PQ/FAB/SAT: Chemical Product/Factory/Technical Assistance Service

Subtopic	I/R/O	Description	PQ	FAB	SAT	Own operations / Value chain	Negative/Positive	Real/Potential	Deadline
Corporate culture	I	Commitment, motivation, and engagement of employees due to the existence of a strong corporate culture.		✓		Own operations	Positive	Real	Short term to medium term
	I	Ease in resolving workplace conflicts due to the existence of a code of conduct that clearly defines how employees interact with one another (e.g., conflict management, code of ethics).		✓		Own operations	Positive	Real	Short term to long term
	I	Integration of corporate culture with the principles of environmental and social sustainability.		✓		Own operations	Positive	Real	Short term to long term
	I	Alignment between the corporate culture desired by the organization's management and the one existing among the workers.		✓		Own operations	Positive	Real	Short term to long term
	I	Existence of incentives that stimulate and promote business culture among workers.		✓		In-house operations	Negative	Real	Short term to long term
	O	Improvement of corporate reputation thanks to the existence of a strong corporate culture.		✓		Own operations	-	-	Long term
	O	Customer and consumer attraction and retention thanks to a strong and ethical corporate culture.		✓		Own operations	-	-	Long term
Supplier Relationship Management	I	Adoption of sustainable practices in operations with suppliers to ensure financial stability through long-term contracts and increase their visibility and reputation in the market, thereby strengthening the supply chain.		✓		In-house operations	Positive	Real	Short term to long term
	R	Supply chain disruptions (e.g., delivery delays, interruptions, product unavailability) due to conflicts and/or non-compliance by the supplier.	✓	✓		Own operations / Downstream value chain	-	-	Short term
	O	Supply chain diversification.		✓		Own operations / Downstream value chain	-	-	Long term
	O	Retention of key suppliers.	✓	✓		Own operations / Downstream value chain	-	-	Long term

Corporate Sustainability Policies, Regulations and Codes

Policy / Regulations	Objective	Scope
ISTOBAL Board of Directors Regulations	Ensure ethical, transparent, and responsible management in strategic decision-making, ensuring regulatory compliance and the protection of the interests of all parties involved.	Global, own operations, upstream and downstream value chain
Quality, Environmental and Occupational Risk Prevention Policies	Ensure continuous improvement of processes, customer satisfaction, environmental protection, and the health and safety of workers, complying with applicable regulations and reducing negative impacts.	SGQMA, proprietary operations, upstream and downstream value chain
Sustainable purchasing policies	Promote responsible procurement that considers environmental, social, and ethical criteria, fostering collaboration with suppliers committed to sustainability and reducing the environmental footprint.	Global, own operations, upstream and downstream value chain
Code of Ethics and Policy for the Use of the Code of Ethics	Establish principles of integrity and responsible conduct for all members of the organization, ensuring respect for human rights, legality, and transparency in all operations.	Global, own operations, upstream and downstream value chain
Anti-Corruption Policy	Prevent, detect, and sanction any corrupt or fraudulent practice, promoting a culture of integrity and regulatory compliance in all business and corporate relationships.	Global, own operations, upstream and downstream value chain
Data protection policy	Protect the privacy and personal data of customers, employees, and third parties, ensuring that they are processed in accordance with current regulations and applying appropriate security measures.	Global, own operations, upstream and downstream value chain
Compliance Policy	Ensure compliance with all applicable laws, regulations, and rules, as well as the organization's internal policies and ethical commitments, promoting a culture of integrity, transparency, and accountability in all activities.	Global, own operations, upstream and downstream value chain

08
ANNEXES

ISTOBAL
Vehicle Wash & Care

About the report

This is the 2024 sustainability report of Grupo ISTOBAL, which is presented biennially. The organizational scope of the report includes all the countries in which Grupo ISTOBAL operates, covering both commercial subsidiaries and the headquarters in Spain.

The report refers to fiscal year 2024, which began on January 1 and ended on December 31, 2024. Its preparation has included the direct participation of key people from the different management areas of the company, who have provided relevant information on the aspects included in the report. This is a joint effort that integrates the perspective and expectations of ISTOBAL's main stakeholder groups.

In this edition, the report has been prepared in accordance with the VSME standard (Voluntary Standard for non-listed Small and Medium Enterprises), a voluntary tool designed to make it easier for companies not subject to Directive (EU) 2022/2464 to respond in a consistent and efficient manner to sustainability information requests made by financial institutions, large companies and stakeholder groups.

This decision responds to the need for a more up-to-date, flexible framework focused on value analysis in sustainable management, integrating economic, environmental and social aspects with a more operational approach aligned with business decision-making.

List of companies

Designation	Line of business	N.I.F.	Country	Registered office	Placement	GPS	Water risk Source aqueduct_v1
Istobal, S.A.	Marketing operations, financial services, HR, R&D Product development, Risks, corporate customer service.	**A-46011276**	**Spain**	Av. Conde del Serrallo, No. 10, L'Alcúdia, Valencia (Postal Code 46250) Spain	**Offices**	39°12'01.68" N, 0°30'07.58" W	**Extremely high** (>80 %)
Istobal Manufacturing Spain, S.L.U.	Manufacturing	**B-02997229**	**Spain**	Conde del Serrallo Ave., No. 10, L'Alcúdia, Valencia (Postal Code 46250) Spain	**Factory** **Warehouse** **Offices**	39°12'01.68" N, 0°30'07.58" W	**Extremely high** (>80 %)
Istobal Spain, S.L.U.	SAT	**B-98591233**	**Spain**	Av. Conde del Serrallo, No. 10, L'Alcúdia, Valencia (Postal Code 46250) Spain	**Warehouse** **Office**	39°12'01.68" N, 0°30'07.58" W	**Extremely high** (>80 %)
Istobal Integrated Services, S.L.U.	Servitization	**B-98088495**	**Spain**	Av. Conde del Serrallo, no. 10, L'Alcúdia, Valencia (ZIP 46250) Spain	**Office**	39°12'01.68" N, 0°30'07.58" W	**Extremely high** (>80 %)
Serrallo Real Estate, S.L.U.	Internal property management	**B-42718122**	**Spain**	Av. Conde del Serrallo, No. 10, L'Alcúdia, Valencia (Postal Code 46250) Spain	**Office**	39°12'01.68" N, 0°30'07.58" W	**Extremely high** (>80 %)
ISTOBAL Poland, sp. zoo	SAT	**REGON:** 389363474 **NIP:** 5252868752 **KRS:** 0000909063	**Poland**	Company street, no. 18, 62-023, Robakowo, Poland	**Warehouse** **Office**	52°18'53.24" N, 17°03'31.15" E	**High** (40-80 %)
ISTOBAL Vehicle Wash & Care (Zhejiang) Co., Ltd	SAT / Assembly	**91330421MA2JFHK62B**	**China**	Room 403, Building 4, No. 189 Guigu No.2 Road, Luoxing Street, Jiashan Country, Jiaxing City, Zhejiang Province, China	**Factory** **Warehouse** **Office**	30°50'16.84" N, 120°56'06.19"E	**High** (40-80 %)
ISTOBAL Esens, S.L.U.	Chemical Product	**B-44013613**	**Spain**	Fuente del Jarro Industrial Estate, Villa de Madrid Street, No. 15, Paterna, Valencia (Postal Code 46.988) Spain	**Factory** **Warehouse** **Office**	39°30'39.77" N, 0°27'40.92" W	**Medium-high** (20-40 %)
Istobal France, SASU	SAT	**SIREN:** 977 964 980 **RCS NANTES** **SIRET:** 977 964 980 00014	**France**	120 Coucourès Road 31600 Lherm 977 964 980 RCS Toulouse, France	**Warehouse** **Office**	43°26'09.33" N, 1°14'13.15"E	**Medium-high** (20-40 %)
Istobal do Brasil Industry and commerce LTDA	SAT / Assembly	**17.622.782/0001-01**	**Brazil**	Pastor Floriano José Pereira Street, 350 - Duas Barras Industrial Condominium, Limeira - SP, 13481-178, Brazil	**Factory** **Warehouse** **Offices**	22°36'09.14" S, 47°22'34.90" W	**Medium-low** (20-40 %)

List of companies

Designation	Business line	N.I.F.	Country	Registered office	Location	GPS	Water risk Source aqueduct_v1
Istobal Italia, S.R.L.	SAT	**3521700363**	**Italy**	Viale Monte Nero, 84, 20135 - Milan, Italy	**Warehouse** **Offices**	45°27'42.10" N, 9°12'28.56"E	**Medium-low** (10-20 %)
Istobal Portugal Single-Member LDA	SAT	**510067662**	**Portugal**	António Conceição Dinis Street, no. 5, parish of Castanheira do Ribatejo e Cachoeiras, municipality of Vila Franca de Xira, Portugal	**Warehouse** **Offices**	38°59'13.69" N, 8°58'22.55" W	**Medium-low** (10-20 %)
Istobal USA Corp.	SAT / Assembly	**272374368**	**USA**	1100 Page Street VA 24201 Bristol United States of America - USA	**Factory** **Warehouse** **Offices**	36°36'28.30" N, 82°12'41.01"W	**Low-medium** (10-20 %)
Istobal UK, Ltd.	SAT	**2518274**	**UK**	Mitton Mill Industrial Estate, Mill Road, Stouport, Worcestershire, DY13 9BL, United Kingdom	**Warehouse** **Offices**	52°20'31.89" N, 2°15'43.21"W	**Medium-low** (10-20 %)
Istobal Germany, GmbH	SAT	**HRB Essen:** 35422 **Tax number:** 112/5980/1007 **VAT ID No.:** DE366886762	**Germany**	Max-Keith-Strasse 11, 45136 Essen, Germany	**Warehouse** **Office**	51°26'10.35" N, 7°01'44.20" E	**Low** (<10 %)
Istobal Denmark A/S	SAT	**10026660**	**Denmark**	Bjornevej 6, 7800 Skive, Denmark	**Warehouse** **Office**	56°32'10.25" N, 9°01'34.99" E	**Low** (<10 %)
Istobal Trading Co., Ltd.	SAT	**U62453767**	**Austria**	Breitenfeld 25, 8313 Breitenfeld a.d. Rittschein, Austria	**Warehouse** **Office**	47°01'43.48" N, 15°57'21.37" E	**Low** (<10 %)
Istobal Hungary, Ltd.	SAT	**23950607-2-43**	**Hungary**	Keresztúri út 182, 1106 - Budapest, Hungary	**Warehouse** **Office**	47°29'17.04" N, 19°11'17.43"E	**Low** (<10 %)
Istobal Sweden AB	SAT	**5566105895**	**Sweden**	Verkstadsvägen 24, 245 34 Staffanstorp, Sweden	**Warehouse** **Office**	55°39'26.42" N, 13°13'53.28"E	**Low** (<10 %)
Istobal Netherlands BV	SAT	**NL810115670B01**	**Netherlands**	Wanraaij 19 - 6673 DM Andelst - Netherlands	**Warehouse** **Office**	51°54'51.71" N, 5°43'08.25"E	**Low** (<10 %)

Index of general and specific VSME contents

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Basic module - General information					
B1.	**Basis for preparation**	**24a.** Indicate which option has been selected for reporting: ▪ **Option A:** Basic module ▪ **Option B:** Basic module and full module	na	na	Option B: Basic module and complete module
		24b. If applicable, disclose the data that have not been communicated because they were considered classified or sensitive information.	na	na	na
		24c. Is the sustainability report prepared individually or on a consolidated basis?	na	na	Consolidated at the ISTOBAL Group level
		24d. In the case of a consolidated sustainability report, list of subsidiaries, including their registered office.	na	Pages 105 and 106	-
		24e.i. Legal personality of the company	na	na	Public Limited Company
		24e.ii. The NACE code(s) for sector classification.	na	na	28.29
		24e.iii. Balance sheet volume (total assets in monetary units).	na	na	€128,033,782
		24e.iv. Turnover (in monetary units).	na	na	€175.190.190
		24e.v. Number of employees, calculated as number of persons or full-time equivalents.	na	Pages 86 and 87	-
		24e.vi. Country of principal operations and location of significant asset or assets.	na	Pages 15, 16 and 19	-
		24 vii. Geolocation of owned, leased, or managed locations.	na	Pages 105 and 106	-
		25. If applicable, a brief description of those certifications or labels (including, where appropriate, the issuing entities, the date, and the rating obtained).	na	Pages 25 and 33	-
B2.	**Practices, policies and future initiatives for the transition to a more sustainable economy**	**26a.** Explanation of whether the company has implemented specific practices for the transition towards a more sustainable economy.	na	Pages 32 and 44	-
		26b. Explanation of whether the company has established specific policies for the transition towards a more sustainable economy.	na	Pages 48, 62, 70, 81, 91 and 102	-
		26c. Explanation of whether the company has implemented specific initiatives for the transition towards a more sustainable economy.	na	Pages 32, 44, 59, 65, 69, 72, 73, 89 and 90	-
		26d. Explanation of whether the company has established specific objectives for the transition towards a more sustainable economy.	na	Pages 49, 59, 60, 66 and 91	-

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Complete module - General information					
C1. **Strategy: business model and sustainability.** Related initiatives	**47a.**	Description of significant groups of products or services offered.	**na**	**Pages 22, 23, 24, 25, 26, 27 and 28**	**-**
	47b.	Description of the significant market or markets in which the company operates (such as: business-to-business, wholesale, retail, countries).	**na**	**Pages 16 and 17**	**-**
	47c.	Description of the main business relationships (suppliers, key, customers, distribution channels, etc.).	**na**	**Pages 16, 17, 72 and 73**	**-**
	47d.	If the strategy consists of key elements that refer to or affect sustainability issues, include a brief description of those key elements.	**na**	**Pages 41, 42, 43, 50, 61, 64, 71, 79, 83, 84, 85 and 101**	**-**
C2. **Description of future practices, policies and initiatives for the transition towards a more sustainable economy**	**48.**	If the company has adopted specific practices, policies or future initiatives for the transition to a more sustainable economy, which it has already included in B2 information in the basic module, briefly describe them. For these purposes, the company may use the template set out in section 149 of Annex 2 to this Recommendation.	**on**	**Pages 48, 62, 70, 81, 91 and 102**	**-**
	49.	The company may indicate the highest level of its employees who bears responsibility with respect to the application of the policies, where it has stipulated so.	**na**	**Pages 34, 35, 36 and 37**	**-**

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Basic module - Environmental information					
B3. Energy and greenhouse gas emissions	29.	Total energy consumption in MWh: renewable + non-renewable.	yes	Page 58	-
	29.	Total fuel consumption in MWh: renewables + non-renewables.	yes	Page 58	-
	30.	Gross greenhouse gas emissions in tons of CO2 equivalents (tCO2eq).	yes	Page 54	-
	30a.	Scope 1 GHG emissions (in tonnes CO2eq).	yes	Pages 54 and 55	-
	30b.	Location-based Scope 2 GHG emissions (in tonnes of CO2eq).	yes	Pages 54 and 55	-
	31.	GHG intensity (based on tonnes of CO2eq per €1,000 of turnover).	yes	Pages 54 and 55	-
B4. Atmospheric, water, and soil pollution	32.	Disclosure of pollutants emitted into the atmosphere, water, and soil in its own operations, and the corresponding amount for each pollutant.	yes	na	The emitted pollutant data have been declared in the PRTR 2024 and are publicly accessible (center 4020).
B5. Biodiversity	33.	The number and surface area (in hectares) of the plots of land that the organization owns, leases, or manages, located in or near areas sensitive in terms of biodiversity.	no	na	-
	34a.	Total land use (in hectares).	no	na	-
	34b.	Total sealed surface area.	no	on	-
	34c.	Total surface area on the site, oriented according to nature.	no	na	-
	34d.	Total area outside the site, oriented according to nature.	no	na	-
B6. Water	35.	Amount of water extracted.	yes	Page 63	-
	35.	Total amount of water withdrawn at sites located in areas with high water stress.	yes	Page 63	-
	36.	In the event that there are production processes, disclose water consumption. It is calculated as the difference between water withdrawal and water discharge from its production processes.	yes	Page 63	-
B7. Use of resources, circular economy and waste management	37.	The company will disclose whether it applies the principles of the circular economy and, if so, how it applies them.	yes	Pages 68, 69, 70, 72, 73, 74 and 75	-
	38a.	Total annual waste generation, broken down by type (non-hazardous and hazardous).	yes	Pages 75 and 76	-
	38b.	Total annual waste diverted for recycling and reuse.	yes	Page 75	-
	38c.	If the company operates in a sector with intensive use of material flows (such as the manufacturing, construction, or packaging sectors, among others), the annual mass flow of the materials used.	yes	Pages 72 and 74	-

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Complete module - General information					
C3. **GHG reduction targets and climate transition**	**54a.**	Target year and the corresponding value for the target year.	**yes**	**Pages 48 and 60**	**-**
	54a.	Reference year and the corresponding value for the reference year.	**yes**	**Pages 48, 54 and 55**	**-**
	54c.	Units used for the goals.	**yes**	**Page 60**	**-**
	54d.	Percentage of Scope 1 and Scope 2 emissions and, if disclosed, Scope 3 emissions to which the target refers.	**yes**	**na**	**-**
	54e.	List of the main actions you intend to carry out to achieve your goals.	**yes**	**Page 60**	**-**
	55.	If you operate in a high-impact sector (NACE) and already have a climate transition plan to reduce greenhouse gas (GHG) emissions, how do you contribute to climate change mitigation?	**na**	**na**	**-**
	56.	If operating in a high-impact sector (NACE), but a transition plan has not yet been established, when will that plan be adopted?	**na**	**na**	**-**
C4. **Climate risks**	**57a.**	If climate-related transition events or climate-related hazards are identified, describe the hazards/events.	**yes**	**Page 50**	**-**
	57b.	If climate-related transition events or climate-related risks are identified, disclose the time horizons of any identified climate-related risks and transition events.	**yes**	**Page 50**	**-**
	57c.	If climate-related transition events or climate-related risks are identified, disclose whether climate change adaptation actions have been undertaken for any climate-related risks and transition events.	**yes**	**Page 60**	**-**
	58.	Possible adverse effect of the physical risk that may affect its financial performance or its business operations in the short, medium or long term, with an indication of whether the company considers the risk to be high/ medium/low.	**yes**	**Page 50**	**-**

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Basic module - Social information					
B8. General characteristics	**39a.**	Number of employees or FTE by type of employment contract (temporary or permanent).	yes	Page 87	-
	39b.	Number of employees or FTE by gender (women - men).	yes	Page 86	-
	39c.	Number of employees or FTE per country of the employment contract.	yes	Page 86	-
	40.	If the company has more than 50 employees: staff turnover rate.	yes	Page 87	-
B9. **Workers.** Health and safety	**41a.**	Number and rate of recordable workplace accidents.	yes	Page 88	-
	41b.	Number of deaths as a result of injuries and work-related health problems.	yes	Page 88	-
B10. **Workers.** Remuneration, collective bargaining and training	**42a.**	Employees who receive remuneration equal to or greater than the applicable minimum wage in the country being reported on, established directly by the national legislation governing the minimum wage or by virtue of a collective agreement.	yes	Page 82	-
	42b.	Percentage of the gender pay gap between salaried women and men.	yes	na	Data available in the EINF 2024
	42c.	Percentage of the total wage earners covered by collective bargaining agreements.	yes	Page 82	-
	42d.	Average number of training hours per employee, broken down by gender.	yes	Page 89	-

Requirement		Disclosure requirement	Material topic (yes/no/na)	Page	Comment
Full module - General information					
C6. **Additional information about internal staff.** Human rights policies and processes	**61a.**	Does the company have a code of conduct or a human rights policy for its own personnel? (yes/no).	yes	Pages 97 and 102	-
	61b.i.	If yes, include: child labor (yes/no).	yes	yes	-
	61b.ii.	If yes, include: forced labor (yes/no).	yes	yes	-
	61b.iii.	If yes, include: human trafficking (yes/no).	yes	yes	-
	61b.iv.	If yes, include: discrimination (yes/no).	yes	yes	-
	61b.v.	If yes, include: accident prevention (yes/no).	yes	yes	-
	61b.vi.	If yes, include: others (yes/no. If yes, specify).	yes	no	-
	61c.	Does the company have a complaint management mechanism for its own staff? (yes/no).	yes	Pages 98, 99 and 100	-
C7. **Serious adverse human rights incidents**	**62a.i.**	Is there any confirmed incident involving child labor? (yes/no).	yes	no	-
	62a.ii.	Is there any confirmed incident related to forced labor? (yes/no).	yes	no	-
	62a.iii.	Is there any confirmed incident related to human trafficking? (yes/no).	yes	no	-
	62a.vi.	Is there any confirmed incident with discrimination? (yes/no).	yes	no	-
	62a.v.	Others? (yes/no; if yes, specify).	yes	no	-
	62b.	If the answer is yes, describe the actions being taken to address these incidents.	yes	na	-
	62c.	Is the company aware of any confirmed incident involving value chain workers, affected groups, consumers, and end users? If so, please specify.	yes	no	-
C5. **Additional (general) worker characteristics**	**59.**	If there are more than 50 employees: proportion of women and men in management positions.	yes	yes	Data available in the 2024 EINF
	60.	If there are more than 50 employees: number of self-employed individuals with no staff who work exclusively for the company and temporary workers who are mainly engaged in “work activities”.	no	na	-

Requirement		Disclosure requirement		Material topic (yes/no/na)	Page	Comment
Basic module - Governance information						
B11.	Convictions and fines for corruption and bribery	43.	In the event of convictions and fines imposed during the reporting period, the company will disclose the number of convictions and the total amount of fines for violating anti-corruption and anti-bribery laws.	yes	Page 100	-
Complete module - Governance information						
C8.	Income from certain activities and exclusion from the EU benchmark indices	63a.	If you operate in this sector: revenue from controversial weapons.	na	na	na
		63b.	If you operate in this sector: income from tobacco cultivation and production.	na	to	na
		63c.	If you operate in this sector: revenue from fossil fuels, including a breakdown of revenue derived from coal, oil and gas.	na	na	na
		63d.	If you operate in this sector: income from the production of chemical products.	na	na	ISTOBAL ESENS S.L.U.: €5,377,495
C9.	Gender diversity index in the governing body	64.	The company will disclose whether it is excluded from any EU benchmark that is aligned with the Paris Agreement.	na	yes	na
		65.	If the company has a governing body, it will disclose its gender diversity ratio.	na	na	Data available in the EINF 2024

SUSTAINABILITY **REPORT** 2024

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Vehicle Wash & Care