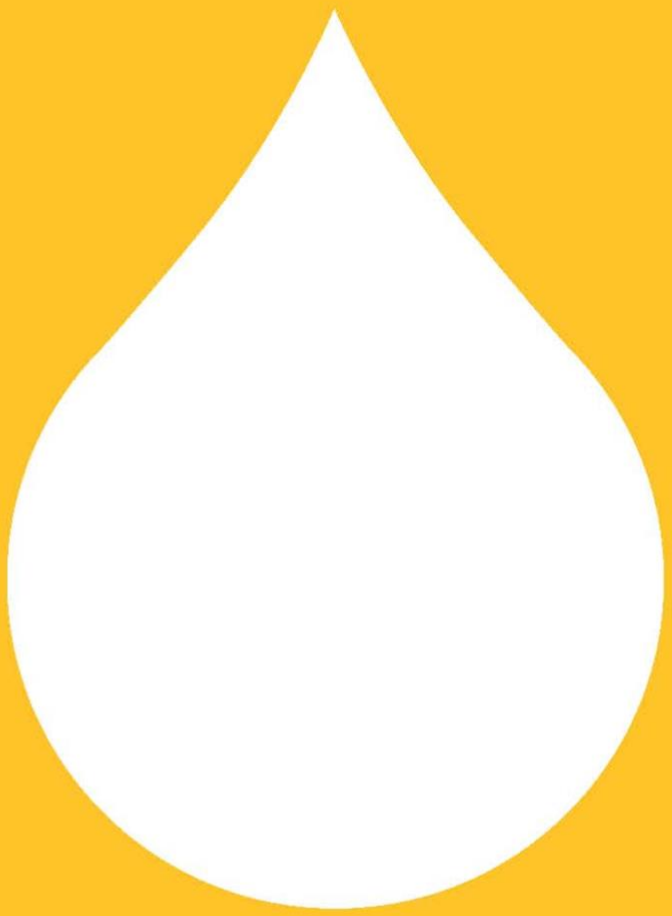
SUSTAINABILITY REPORT

2025

DERETIL GROUP



deretil

ABOUT THIS REPORT

This report is Deretil Group's fourth Sustainability Report and aims to provide a comprehensive overview of its sustainability positioning and how it manages the risks and opportunities presented by the ESG (Environmental, Social and Governance) issues.

For the purposes of this report, Deretil Group refers to the holding company of four subsidiaries that are under the control of the parent company CONTROL Y GESTIÓN INSTRUMENTAL, S.A., while Deretil refers to the individual company of Deretil, S.A.

The contents of the Sustainability Report, which cover the entire operational scope of Deretil Group, have been selected based on a previous ESG materiality analysis in which the most relevant issues, in terms of the internal management of Deretil Group's activities as well as the expectations of its main stakeholders, have been identified. This materiality analysis is presented in section 2 of this document.

Likewise, the non-financial information contained in the report has been reported with reference to the Global Reporting Initiative Standards and, in addition, the requirements established by Law 11/2018 on non-financial information and diversity have been considered. Finally, the Sustainability Report has been prepared following the principle of connectivity, complemented by all the information and policies published on Deretil Group's website.

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LETTER FROM BOARD OF DIRECTORS

Dear Reader,

It is an honour to present Deretil Group's fourth Sustainability Report with the aim of setting out our environmental, social and governance commitments, performance and objectives.

In an increasingly demanding global environment, we believe that sustainable business growth must go hand in hand with environmental responsibility, social progress and the highest standards of ethical governance. Sustainability is therefore embedded at the core of our corporate strategy, guiding our decisions and driving initiatives that create long-term value for our business, our stakeholders and society.

Our business strategy, aligned with the United Nations 2030 Agenda, turns around a holistic vision of sustainability that seeks to generate long-term shared value for our customers, employees and local communities with a very clear vision: *Continue maintaining the prestige and reputation achieved since the organisation's creation.*

We have extensive experience in allocating human, financial and technical resources for the sustainable management of our business and, therefore, the simultaneous generation of benefits for our organisation and our stakeholders.

Deretil continues leading, through the Sustainability Committee, made up of the directors who head up each of Deretil Group's functional areas.

As our materiality analysis shows, at the environmental level, we strive to find a balance between our long-term growth and issues such as climate change mitigation, proper waste management and waste valorisation in answer to the stakeholders' demands.

From a strategic point of view, we have a solid Environmental Management System based on and certified according to international standard procedures such as ISO 14001, proving that our environmental management is effective against risks, that it considers prevention and the precautionary principle as well as legal compliance and social-economic needs for the protection of the environment.

In addition, we integrate the concept of Circular Economy throughout the production life cycle, developing a unique and differential process that incorporates solvent-free green routes and the operating of a biological wastewater treatment plant that is a frontrunner in the world for being able to work in a saline environment.

On the other hand, the Quality governance of our products, the promotion of a Health and Safety culture, the support for the development of local communities and the promotion of Research, Development and Innovation to meet the customers' needs, are established as fundamental pillars of the social dimension of our growth.

At the same time, we are aware of the current societal challenge of preventing antimicrobial resistance. Therefore, we collaborate with the PSCI (*Pharmaceutical Supply Chain Initiative*) platform to ensure that active ingredients do not spread in nature, avoiding the natural process of antimicrobial resistance.

We are aware that there is still a long way to go. For this reason, we maintain an attitude of continuous improvement, establishing ambitious and measurable objectives that allow us to move towards a more sustainable future.

We invite you to explore this report and to join us in this shared commitment. We will continue working with determination to contribute positively to the environment in which we operate.

Deretil Board of Directors

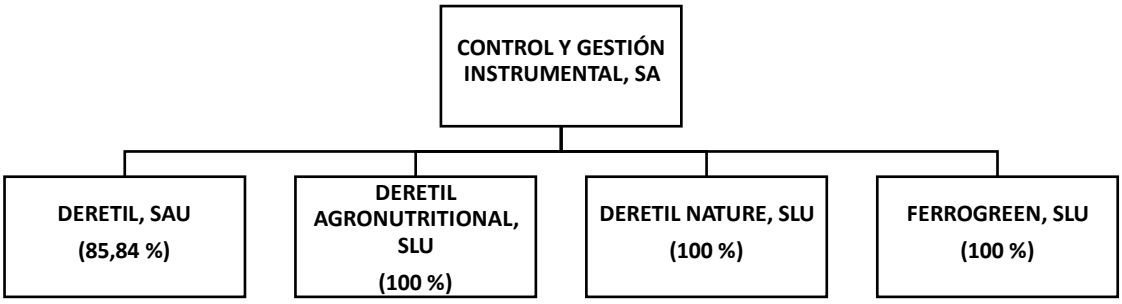
May 27th, 2026

1. BUSINESS MODEL

1.1. Organisational structure of Deretil Group

Deretil Group is made up of four subsidiaries headed by the holding company CONTROL Y GESTIÓN INSTRUMENTAL, S.A. with fiscal residence in Spain and registered legal venue in the municipality of Cuevas Del Almanzora, Almería, Andalusia.

The corporate structure of the Deretil Group is shown below, together with the percentage interest contained by the holding company in the subsidiaries as of December 31st, 2025.



The four subsidiaries cover the entire operational scope of Deretil Group and are involved in the following activities:

DERETIL S.A.U.: Production of amoxicillin and intermediates used in the manufacture of betalactamic antibiotics.

DERETIL AGRONUTRITIONAL S.L.U.: Production and commercialisation of sustainable solutions for crop nutrition, bio-stimulation and bio-protection.

DERETIL NATURE S.L.U.: Commercialisation of standardised extracts of active ingredients from natural origin.

FERROGREEN S.L.U.: Commercialisation of products for nutrition and bio-stimulation in agriculture.

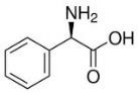
Deretil Group's factory is located in the town of Cuevas del Almanzora, Almeria and its headquarters is in Barcelona.

1.2. Deretil Group at a glance

PERFORMANCE IN 2025			
SALES	INVESTMENT IN R+D+i	ENVIRONMENTAL EXPENDITURE	GLOBAL PRESENCE
110.039.243	**720.000**	**4.720.190**	**+30**
€	€	€	MARKETS
219 EMPLOYEES			
100 %	**89 %**	**10.032**	**6**
EMPLOYEES WITH ISO 45001:2018 Occupational Health & Safety Certification	EMPLOYEES WITH PERMANENT EMPLOYMENT CONTRACTS	TRAINING HOURS	NUMBER OF ACCIDENTS
19.242	**57.049**	**99 %**	**0**
SCOPE 1 +2 EMISSIONS TCO_2	MWh FROM RENEWABLE ENERGY SOURCES	OF WASTE VALORIZATION	CASES OF NON-COMPLIANCE WITH ENVIRONMENTAL REGULATIONS

1.3. A bit of history

1961 — Business creation of Derivados de Etilo, S.A. for the manufacture of bromine derivative products until 1983.

1975 — 

Production start-up of side chains for antibiotics.

1996 — Acquisition by DSM, NV (Dutch multinational) and development of new plants, Quality, SHE, R+D and new technologies.

Award of the first ISO 9001 Quality Certification.

1998 — New biological wastewater treatment plant in line with European standards.

2002 — Industrial production start-up of "amoxicillin", which was completely innovative since it incorporates the so-called green routes to obtain antibiotics (trademark Purimox®).

2007 — First official acknowledgement of the US FDA w.r.t. the Purimox® plant.

2008 — *Management Buy-Out* (Deretil becomes Spanish again.) Start of the expansion stage towards new products and markets.

2010 — Business creation of Deretil Agronutritional, dedicated to the manufacture and commercialisation of agronutrients.

Award of the first ISO 14001 Environment Certification.

2012 — Deretil Agro joins the agricultural TECNOVA Foundation and achieves the first CAAE Organic Certification for the FerroActiv® line.

2013 — Launch of the AminoActiv® line and OligoActiv® branded trace elements.

2014 — Deretil Agro becomes a member of the Spanish Agronutrients Manufacturers Association (AEFA).

2016 — Launch of Deretil Vitatech, dedicated to research, development and innovation of new products.

2017 — Deretil Nature, the company created in 2013, obtains the first ISO 22716 Certification regarding cGMP for the manufacture of Allantoin.

2019 — Deretil Agronutritional achieves the first ISO 9001 Quality Certification.

Deretil Agronutritional becomes a member of AEVAE for the recovery of plastic packaging.

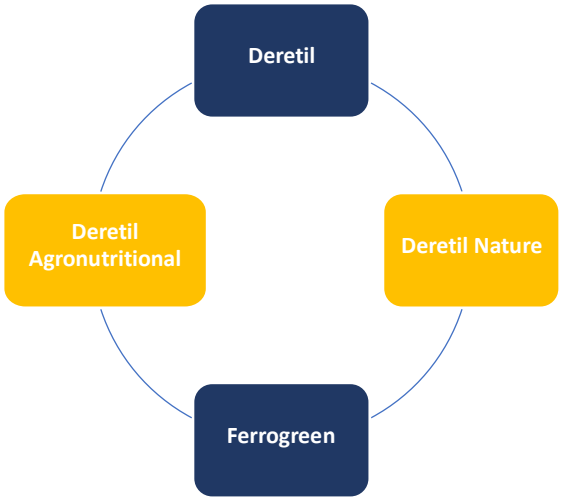
2022 — First ISO 45001 and ISO 50001 Certifications w.r.t. Occupational Health and Safety, and Energy Management System, respectively.

2024 — **HFQ-340/25/AL** First HALAL Certification for the product Allantoin.

1.4. Deretil Group's business and geographical presence

Guided by its vision of maintaining the prestige and reputation achieved since its creation, Deretil Group has consolidated a unique and distinguished business model, based on product and service quality, innovation, operational excellence and geographical diversification, and integrating the principle of sustainable development as the common denominator of all its actions.

Deretil Group's activities are structured around different business lines to operate efficiently in the markets in which the Group works, responding quickly to the customers' needs in the territories where it is present.



Production of chemical intermediates (side chains) used in the manufacture of beta-lactamic antibiotics:

Deretil has more than 65 years of experience in the pharmaceutical industry, with an outstanding position as a world leader in the production and supply of side chains for the manufacture of betalactamic antibiotics through a unique and differential solvent-free process.

The company's offer is primarily targeted at first-class pharmaceutical laboratories that produce active chemical ingredients, by establishing long term business relationships, and offering tailor-made contracts to contribute to the key operations of its partners.

The geographic markets in which Deretil is present are concentrated in Europe, Asia and America, with Europe being the main market in terms of sales.

Development, manufacturing and commercialisation of sustainable solutions for crop nutrition, bio-stimulation and bio-protection.

Deretil Agronutritional, SLU (onwards Deretil Agro) was created in 2010 with the aim of contributing to sustainable agriculture, while reducing the use of pesticides with maximum respect for the environment.

The product portfolio comprises soil conditioners, bio-stimulation and bio-crop protection products.

Its offer is aimed both at the B2C market, manufacturing and commercialising of products under the Deretil Agro brand and at the B2B market, manufacturing of products for other brands or distributors.

Deretil Agro operates in more than 30 markets, distributed in five commercial regions, either through importers, by establishing strategic alliances or providing technical and sales support.

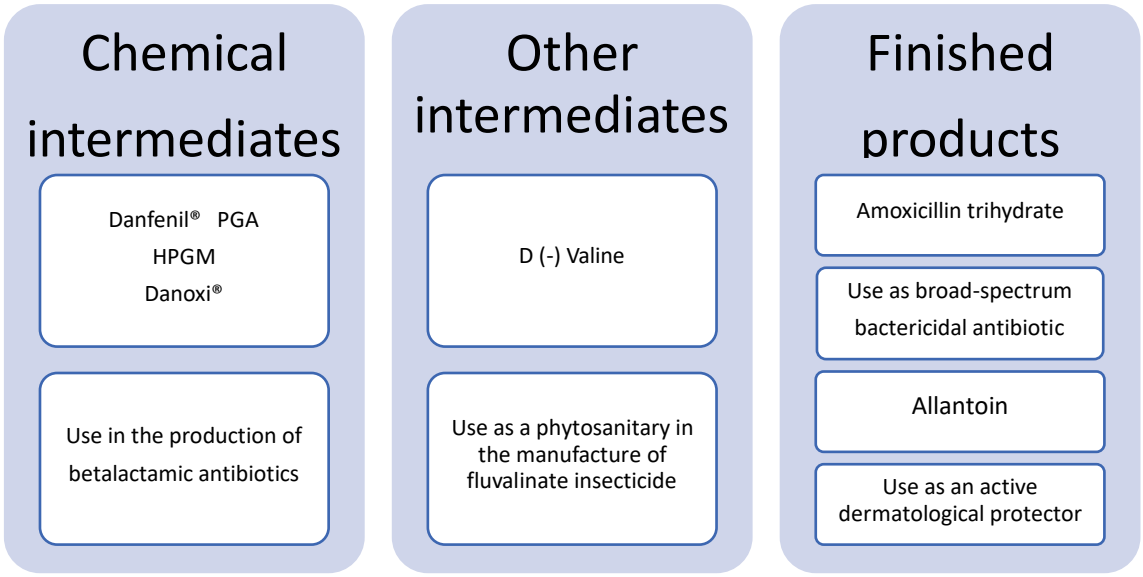
In this sense, the variety and quality of our products allow us to address the nutritional needs of all types of crops in the diversity of climatic conditions that are present in the different markets in which we operate.

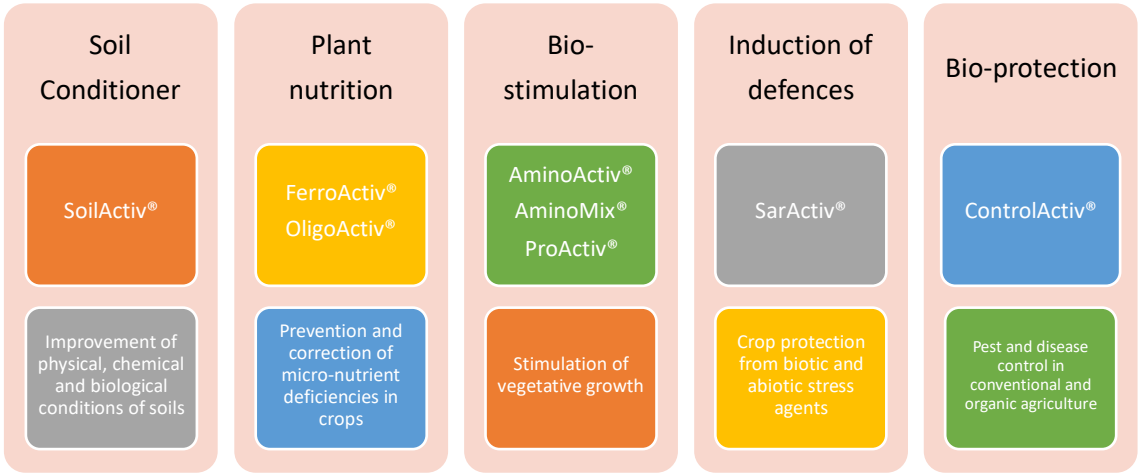
Other business units

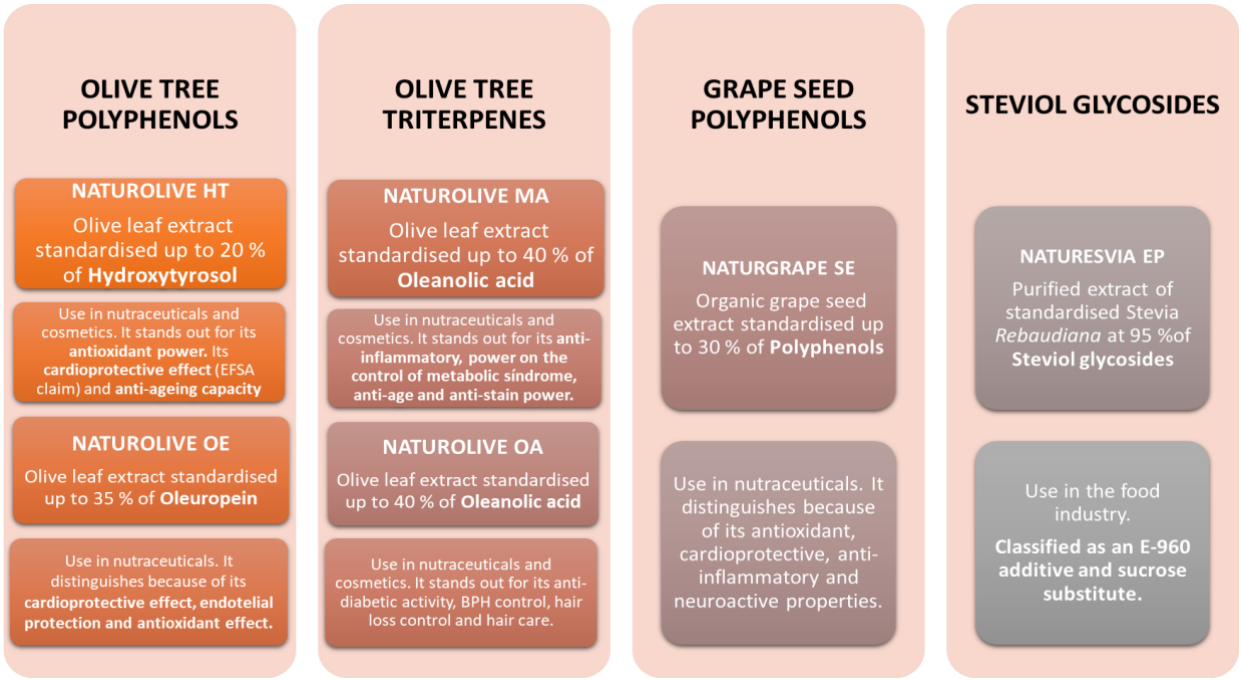
As for the Group's other divisions, Deretil Nature, SLU is dedicated to the development and manufacture of bioactive ingredients from natural origin for nutrition and cosmetics, while Ferrogreen, SLU focuses its activity on the commercialisation of products for nutrition and bio-stimulation in agriculture. In addition, Deretil Group manages, through Vitatech, the R+D+i Department focused on pharmaceutical, nutraceutical, cosmetic and agronutritional industries.

1.5. Product portfolio

Deretil Group has a broad product portfolio with a large commercial and industrial potential that enables us to operate effectively in the markets in which we are present. The product portfolio ranges from side chains for the manufacture of betalactamic antibiotics to sustainable solutions for agriculture, with the utmost respect for the environment.



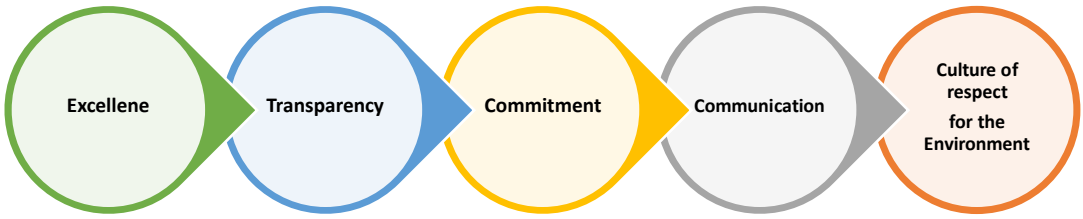




1.6. Deretil Group's strategy and growth model

Deretil Group's reason for existing is to continue developing as a benchmark in the markets in which we operate, while setting people and the planet in the core of the organisation, offering products for the society's health & well-being and promoting sustainable agriculture with the maximum respect for the environment.

For this reason, the Deretil Group is based on corporate values that establish the basic action principles in the performance of its daily activities.



Excellence: Building a unique and distinguished value approach.

Transparency: Promotion of open communication towards all stakeholders.

Commitment: Participation of the Management Team at all levels of the company regarding awareness and achievement of the company's purpose and vision.

Communication: Guiding attention to the core and multidirectional internal communication to promote a sense of belonging and engagement.

Culture of respect for the environment: Boosting awareness and sustainability towards the preservation of the environment.

Deretil Group's mission and values are in line with the United Nations 2030 Agenda, aligned with the society's health and well-being as well as the protection of the environment and natural resources.

Deretil Group's activities are framed within a complex and competitive environment in which it is essential to articulate a strategy adapted to the challenges and opportunities that arise in increasingly dynamic and global sectors, in order to ensure profitable and sustainable long-term growth that will, in turn, generate shared value for all stakeholders.

In this sense, Deretil Group's growth model is structured around five strategic levels, supported by a team of professionals who combine solid technical capabilities with an extensive knowledge of the markets and customer needs.

Product and service Quality: Holistically integrating quality in the value chain, offering added value compared to competitors, considering customers as a top priority, and providing them with the best support and service.

Research, Development and Innovation: Generate shared value, contributing to the society's health and well-being through research and development of new products.

Diversification and globalization: Expanding the product portfolio, capitalising on its industrial and commercial potential and in answer to the new needs identified in national and international markets.

Operational Excellence: Maximising competitiveness in markets with a very high production capacity and an associated very tight cost structure.

Sustainable Development: Placing sustainability at the core of its growth model by acting with honesty and transparency through a skilled team that contributes to the development not only of the organization, but also to the creation of a positive social impact.

1.6.1. Deretil

Purpose and vision

In order to contribute to the society's health and well-being, and to maintain the prestige and reputation achieved since its creation, Deretil integrates reliability and safety as basic principles of action.

Reliability: From its suppliers through the highest quality standards in all its production, commercial, financial and administrative operations, to its customers, guaranteeing product and service quality in time and quantity.

Safety: For its employees, the surroundings and the environment, going even beyond legal requirements.

1.6.2. Deretil Agronutritional

Purpose and vision

Conventional agriculture has been characterised by the application of inorganic fertilisers and phytosanitary products of synthetic origin, also known as agrochemicals, in order to achieve higher crop yields. The excessive use of these products leads to a model that is not compatible with the principle of sustainable development, resulting in environmental impacts such as eutrophication, groundwater contamination, air pollution, degradation of ecosystems, biological imbalances and loss of biodiversity.

As a result, Deretil Agronutritional was created with the aim of helping farmers to achieve more profitable harvests, reducing the use of agrochemicals, offering higher quality and healthier products for people, always under the premises of caring for natural resources and respecting the environment.

Its vision is to be a Spanish benchmark in sustainable agriculture, collaborating in the improvement of nutrition, bio-stimulation, bio-protection of crops, and the consolidation of global food security.

To achieve this goal, Deretil Agronutritional relies on its human capital and on research, development and innovation.

Human capital: Made up of a team of professionals with talent, skills, experience, motivation and pride in belonging.

Research, Development and Innovation: Through technological resources and state-of-the-art facilities in the sector, which enable the development of new products in the field of plant bio-stimulation and crop bio-protection, with a clear focus on the farmer.

1.6.3. Deretil Nature

Purpose and vision

Today's society has experienced a growing interest in ingredients of natural origin, driven by the desire to prevent diseases and slow down the ageing process. This leads people to prioritise the use of food supplements and natural cosmetics.

Deretil Nature responds to this need by creating active ingredients for the cosmetic and nutraceutical sector, guided by crucial values such as quality and innovation, sustainability, integrity, respect and social responsibility and, of course, commitment to the customer.

Sustainability: We manufacture our active ingredients using by-products from the Spanish food industry as raw materials. This allows us to protect our natural resources, reducing our environmental impact and promoting the Circular Economy.

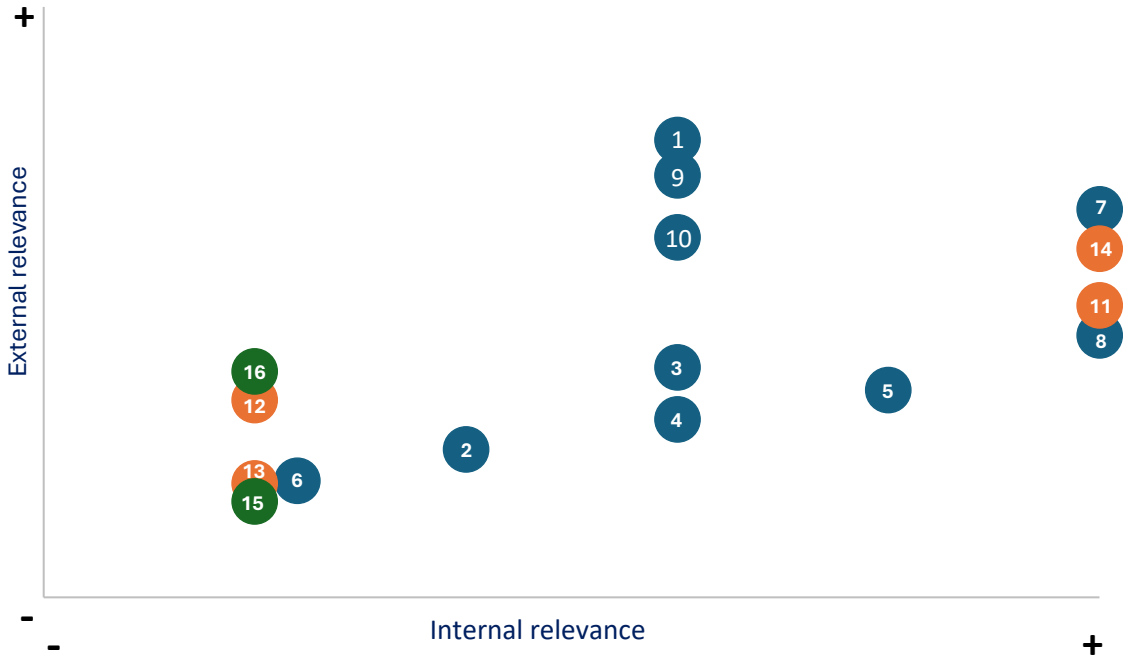
Quality and Innovation: We always strive for excellence in our products, so we study our target ingredients in detail, develop our own extraction and production methods, and work on new actives to adapt to changing market needs.

2. DETERMINATION OF MATERIAL ISSUES

For the selection and development of the contents of this Sustainability Report, the results of the ESG Materiality Analysis have been used.

This analysis has made it possible to identify those issues related to environmental, social and governance aspects that are of greatest relevance to Deretil Group, both for the management of our business and for our stakeholders.

Deretil Group Materiality Matrix:



Environmental	Social	Governance	
1 GREENHOUSE GAS EMISSIONS	2 ADAPTATION TO WATER SCARCITY	3 ENERGY EFFICIENCY	4 INVESTMENT & GENERATION OF RENEWABLE ENERGY
5 WATER POLLUTION	6 WATER REUSE	7 WASTEWATER MANAGEMENT	8 TREATED WATER QUALITY
9 AIR POLLUTION	10 WASTE VALORIZATION	11 HEALTH & SAFETY	12 TALENT & PROFESSIONAL DEVELOPMENT
13 LOCAL COMMUNITY DEVELOPMENT	14 PRODUCT QUALITY	15 R+D+i	16 Ethics and Compliance

The simultaneous combination of stakeholder priorities for each of the issues assessed and their internal relevance for business management has made it possible to identify the most relevant issues towards which this Sustainability Report is intended to be oriented.

The results of the Materiality Analysis indicate that, in environmental matters, Deretil Group must focus on climate change mitigation, prevention of atmospheric pollution, proper waste management and waste recovery in order to meet the most pressing environmental demands of stakeholders and manage the most significant internal and external risks.

In addition, in view of the social dimension of sustainability, through the Materiality Analysis, it is clear that Deretil Group must prioritise aspects related to product quality, the promotion of a culture of health and safety, and the promotion of talent and professional development conditions in order to be aligned with the expectations of stakeholders and with the main organisational challenges.

On the other hand, in terms of governance and based on the results of the Materiality Analysis, the Deretil Group should focus its attention on maintaining robust mechanisms to manage ethical and compliance issues.

Materiality analysis methodology

Firstly, the first step of the Materiality Analysis consisted of identifying a broad list of ESG issues potentially relevant to the management of Deretil Group, ensuring an exhaustive and rigorous analysis. This identification has been made taking into account sectoral publications and the latest trends in sustainability.

Secondly, the importance of potentially relevant ESG issues has been assessed in order to identify the most relevant, and therefore most material for Deretil Group. The issues identified as material, as a result of this analysis, are shown in the matrix presented in this section. The following sources of information have been used to carry out this assessment.

Internal sources

The relevance of each topic in relation to the management of our business has been assessed by consulting employees from different functional areas as well as the general management.

External sources

Conducting a sectoral analysis to determine the importance in the eyes of stakeholders of the different potentially relevant issues. To this end, various materiality analyses of companies in the sector were analysed, based on public and accessible Sustainability Reports, as well as sectorial materiality maps published by ESG rating agencies and international non-financial reporting standards, and sectorial reports on sustainability trends.

Connection between material issues and SDGs

Theme	ODS	Section of the report
Greenhouse gas emissions		4.2 Climate change and energy transition
Adaptation to water scarcity		4.5 Responsible water resources management
Energy efficiency		4.2 Climate change and energy transition
Investment and generation of renewable energy		4.2 Climate change and energy transition
Water pollution		4.5 Responsible water resources management
Water reuse		4.5 Responsible water resources management
Wastewater management		4.4 Circular economy and sustainable use of resources
Treated water quality		4.5 Responsible water resources management
Air pollution		4.3 Pollution prevention
Waste valorization		4.4 Circular economy and sustainable use of resources
Health and Safety		5.2 Safety, Health and Well-being
Talent and Professional Development		5.3 Talent and professional development
Local community development		6.1Relationship with Local Communities
Product quality		3.1 Holistic view of quality
R+D+i		3.2 We are committed to R+D+i
Ethics and Compliance		9.1 Ethics and Compliance

3. CUTTING-EDGE QUALITY AND INNOVATION FOR LONG-TERM GROWTH

3.1. Holistic view of quality

At Deretil Group we place the quality of our products and services at the heart of our strategy. For us, quality is a differentiating factor with respect to our competitors in order to be able to contribute to improving people's health and quality of life. As explained above, our core business is the manufacture of antibiotic intermediates for human consumption, so it is of vital importance that the products resulting from our processes are of the highest quality to ensure the safety of our customers. On the other hand, in terms of agricultural nutrition, it is very important that our products comply with a series of requirements to maintain a high-quality standard, as it is essential not to incorporate unsuitable products into the chain. The satisfaction of our customers, employees and stakeholders is a fundamental pillar of our understanding of quality.

We have a Quality, Energy, Safety, Health and Environment Policy, available to all our stakeholders, which sets out the following objectives:

- Continuously evaluate and monitor, as part of our daily business, processes and products with regard to quality, so that they remain safe and acceptable to employees, customers, the community and the environment.

- Provide a framework for complying with legal and other applicable requirements within the context of the organisation and stakeholder expectations, assessing and addressing risks and opportunities as appropriate.

- Guarantee the quality of the products manufactured and, thus, the satisfaction of our customers, contributing to an improvement in their health and quality of life.

- Ensure the implementation and monitoring of effective management systems that guarantee the identity, purity, quality and safety requirements of our products.

We have an Integrated Quality Management System that allows us to comply with ISO 9001:2015 Quality Management System and ISO 22716:2008 current Good Cosmetics Manufacturing Practices. This is based on the following principles:

- Orientation to guarantee customer expectations

- A focus on achieving positive results with the aim of sustaining them over time.

- Management leadership by promoting internal communication, defining objectives and goals and implementing the strategy for their achievement.

- Focus on process by identifying national and international customers, establishing controls, analysing results for improvement, and encouraging doing things right the first time and safely.

- Training and continuous improvement as a vehicle for increasing knowledge, promoting continuous learning through experience, and generating, sharing, retaining and sustaining applicable quality knowledge.

To ensure the quality of our products, we carry out in-process controls as well as internal and external audits. In addition, we have quality requirements for our suppliers to ensure that our products meet the set standards.

In 2025 Deretil integrated for the first time the three standards: ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 in a joint integration audit with very satisfactory results. In addition, the ISO 22716:2008 standard for Good Cosmetic Manufacturing Practices has been recertified. Finally, the 1st follow-up visit was carried out for the products certified under the ISO 22000:2018 standard and the HALAL Certificate was renewed. In total, 16 internal Quality audits have been conducted aimed at the different departments and production plants of Deretil.

As a fundamental part of the Quality Management System, we determine the risks and opportunities that need to be addressed to ensure that the Management System can achieve the desired result, to ensure product compliance and customer satisfaction, to prevent or reduce undesirable effects and to achieve improvement.

To report on the policy, objectives and achievements in terms of Quality, we use the internal communication channels described in section 5.5. on Social Dialogue; these are dialogue with management, notice boards, team meetings, the suggestions box and the collective representation bodies. With regard to external communication, quality-related information inquiries requested by organisations and customers are dealt by the Quality Control or Quality Assurance departments.

In order to ensure the correct quality standard, buildings and facilities are provided with the necessary infrastructure to guarantee the suitable performance of operations. This infrastructure includes:

a) Information technology equipment to ensure that quality information is available to employees.

b) High-tech auxiliary equipment and installations, with the characteristics and performance required by the manufacturing process.

c) Hardware and software to automate and ensure the reproducibility of manufacturing processes and minimise risks.

In addition, we create a working environment in which quality and safety standards and procedures are made available to employees. For example, the labelling requirements set by the Spanish Medicines Agency. In our Agro division, it is very important to have control over the labelling of our products as it may vary depending on the country for which they are destined.

In 2025, we have not incurred any product labelling non-compliance.

3.2. We are committed to Research, Development and Innovation.

At Deretil Group, we have a firm commitment to research, development and innovation with the aim of developing the best possible products. That is why we have set up the Deretil Vitatech department with the mission to generate value and contribute to improving the society's quality of life through research and development of products and services for the nutrition, cosmetics, food and pharmaceutical industries. The objectives of Deretil Vitatech are:

- To contribute to the growth of Deretil Group's companies by including new products to their business units.

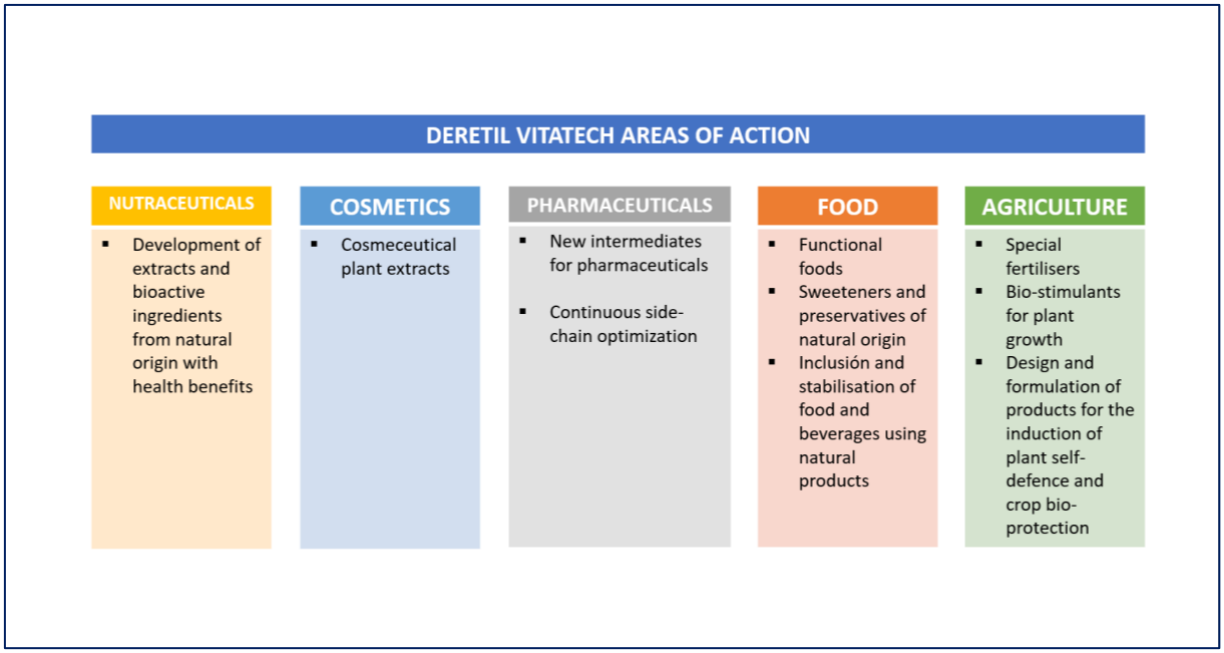
- To provide technical support to Deretil Group's companies in the fields of costs, quality, safety, health, environment and productivity, both in consolidated products and new ones.

- To offer tailor-made research to satisfy the needs of each client in a multidisciplinary and integral way.

- To open new business units by developing technologies, processes and products for external companies, providing experience and knowledge in research and business development projects.

In 2025, we have invested €720,000 in R+D+i. We have also obtained a total of 7 patents since 1995, as well as several awards and recognitions by entities such as the Social Council of the University of Almeria.

The main R+D+i activities, we carry out, are product and business development, processes for obtaining natural active ingredients, functional and technological product validation tests, product improvement, development and optimisation of production processes, obtaining value-added products from food industry by-products and technological analysis of competitors.

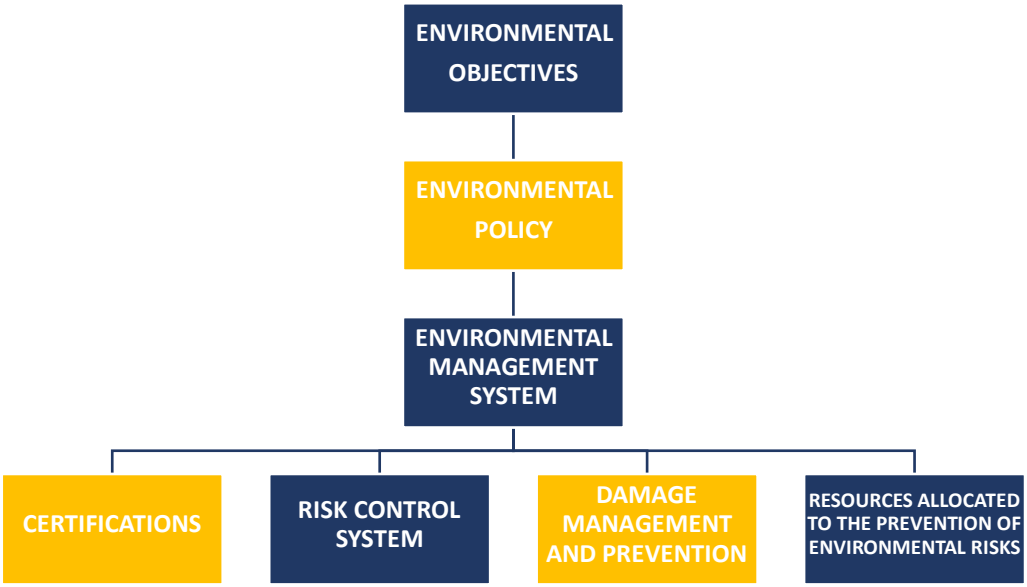


4. PROTECTING THE ENVIRONMENT

4.1. Strategy and management approach

Deretil Group integrates its commitment to the preservation of the environment through a solid framework of environmental action and its participation in organisations and entities, including the Responsible Care programme of the Federation of Spanish Chemical Industries (FEIQUE), to which it belongs since 1993, and which establishes a specific framework for the protection of the environment.

Environmental action framework



Environmental objectives

Deretil Group conducts its activities with respect for the environment and natural capital by promoting the sustainable use of resources, going above legal requirements, setting more ambitious environmental targets and involving the different stakeholders.

In this regard, the management team reviews the environmental objectives annually to ensure that they are disseminated throughout all operational levels and are in line with stakeholder expectations.

The materiality analysis performed in 2024 has shown that the most relevant environmental issues to promote a long-term sustainable growth model are the decarbonisation of own operations; air pollution; wastewater management; and waste valorization through proper environmental management.

[For more information on the materiality analysis, see section *2 Determination of material issues].*

Environmental policy

Deretil Group is firmly committed to achieving excellence in the environmental management of its activity and therefore integrates the principle of sustainable development in the management of its business in order to guarantee customer satisfaction, as simply and efficiently as possible and integrating sustainability criteria.

The expression of the commitment to the preservation of the environment and care for natural capital is formalised and made concrete in the environmental policy, appropriate to Deretil's purpose and context, and aligned with the SDGs in the fight against climate change with the aim of contributing to a sustainable carbon-neutral future.

In this sense, the environmental policy establishes the fundamental requirement of providing a common, homogeneous and integrated reference framework to address aspects related to climate change, water quality, optimal management of waste and discharges, atmospheric emissions, and any other significant potential impact on the environment that may arise as a result of the development of daily activities.

Environmental Management System

The commitments acquired in the environmental policy are materialised through the Environmental Management System, which allows us to integrate the environmental dimension into our operating model by articulating the necessary mechanisms to identify, manage and supervise environmental risks, as well as to measure and evaluate environmental performance through a set of indicators that consider the entire life cycle, thus integrating the concept of circular economy into management.

These indicators reflect the performance of all production site and make it possible to verify compliance with all legal requirements in environmental matters in the development of all businesses, as well as to assess the degree of alignment with environmental objectives and targets.

The Site Director is the highest authority in environmental management, and it is his responsibility to provide the necessary resources for the correct implementation and development of the Environmental Management System.

In addition, they have the management leadership and commitment that provides guidance in the monitoring and periodic review of the environmental policy, establishing and supervising the environmental objectives.

The Environmental Management System is based on the following four pillars, through which Deretil carries out its daily activities.

Continuous improvement of environmental performance through technology and process design optimisation.

Training, awareness-raising, sensitisation and internal participation at all levels on environmental sustainability.

External communication with entities, bodies and associations on the most significant environmental aspects beyond legal requirements.

Risk mitigation and identification of opportunities as key pillars.

Furthermore, because of commitment to excellence in environmental management, there were 0 cases of non-compliance w.r.t. environmental legislation and regulations in 2025.

Environmental Management System Certifications

The Environmental Management System, which regulates the production of intermediates used in the manufacture of betalactamic antibiotics, is based on international standards and procedures verified by independent entities of recognised prestige. In this sense, Deretil has the following certifications.

ISO 14001:2015 related to the Environmental Management System. This standard certifies that the environmental management is effective against the identified risks, that it considers the prevention and protection of the environment in the development of the daily activity and that it also considers legal compliance and socio-economic needs for the protection of the environment.

ISO 50001:2018 in the field of energy efficiency. Under the certification of the Environmental Management System according to this standard, we strengthen our commitment to the continuous improvement of energy management.

Environmental risk control system

Within the framework of the Environmental Management System, the mechanisms and basic principles of the environmental risk control system are established, ranging from the identification and evaluation to the management and control of risks.

The risk control system is based on a set of strategic and operational actions that are a fundamental tool for risk mitigation and compliance with the objectives established by management team.

In this sense, it relies on the maximum involvement of management team, defining guidelines and action plans so that they reach all levels of the organisation, and ultimately ensuring an adequate level of internal control.

In order to ensure an effective and rigorous application of the risk control system, Deretil Group relies on an action framework that includes a model of internal audits of the Environmental Management System approved by the management team, and an annual environmental training and awareness plan.

1. Model of internal audits of the Environmental Management System

As part of the internal audit model, an annual audit of the Environmental Management System is carried out, and Deretil Group's environmental coordinator, acting at the request of the management team, is responsible for planning and organising the internal audit plan.

The internal auditors of the Environmental Management System are selected from the members of the group of Management System auditors, who have either undergone a specific training course or have carried out a minimum of two audits with a trained auditor.

In addition, the hiring of external auditors is also contemplated, in this case, they will have accredited training in the Environmental Management System and will have carried out at least three audits on the subject.

Ultimately, the environmental coordinator draws up corrective action plans aimed at correcting the non-conformities detected as a result of the audits.

2. Environmental training and awareness-raising plans

The framework of the risk control system also includes the development of an annual training and awareness plan for all internal employees and subcontractors working at the production site.

The Environmental Management System defines the mechanisms used to communicate and raise awareness among all employees regarding the most significant environmental aspects with the aim of ensuring that all employees are properly trained and have the necessary experience to guarantee an adequate development of the daily activity.

In this sense, the management team is responsible for drawing up annual training plans, and for taking a proactive role in raising awareness among all employees through the review of procedures and instructions, and other means, such as internal publications of the basic principles of the Environmental Management System by posting them on notice boards and including them on Deretil Group's website.

Regular meetings are held to discuss issues of interest in this area, with the participation of the entire organisation, compiling and analysing the comments made with the aim of evaluating and optimising the methods of action.

Management and prevention of environmental damage

Deretil Group is exposed to environmental risks inherent to its business and arising from emissions from production sites, waste management and discharges.

As an operator of facilities, it is obliged to adapt and implement measures to prevent, avoid and repair environmental damage and to bear the costs thereof, whatever the amount, when it is responsible for them, in accordance with Law 26/2007 on Environmental Liability.

We also operate within a regulatory framework at EU, national and regional level concerning major accidents and hazardous substances that allows us to minimise the risks inherent in the development of our daily activities.

For this reason, Deretil Group carries out a risk analysis in accordance with Royal Decree 1196/2003 of 19 September, which approves the basic civil protection guideline for the control and planning for the risk of serious accidents involving hazardous substances.

In addition, the risk analysis is reviewed annually as established by Royal Decree 840/2015 of 21 September, which approves measures to control the risks inherent to major accidents involving dangerous substances.

In this sense, the Environmental Management System offers comprehensive coverage of the environmental risks derived from its own operations, preventing and minimising impacts under the guidelines established by the ISO 14001:2015 standard.

Resources dedicated to environmental risk prevention

5,57 M€

Environmental Economic Impact (2025)

In addition to the human resources assigned within the Environmental Management System, Deretil Group makes a great effort, allocating large economic resources to maintenance and investments to achieve excellence in environmental management.

4.2. Climate change and energy transition

Climate change is a global risk and one of the most defining crises of our time. In this regard, Deretil Group is aware of the vital importance of organisations in the fight against this risk, decarbonising their business models and adopting measures to improve their adaptation and resilience to it.

Therefore, Deretil Group assumes the international commitments established in the 2030 Agenda for Sustainable Development, adopting a leadership position with the aim of establishing a GHG reduction plan.

Governance of climate change risks

The governance mechanisms for climate change risks are governed by the same procedures used to manage the risks inherent in the development of Deretil Group's operations.

[For more information on Deretil Group's risk management, see section 4.1 Strategy and management approach].

Strategy

The future of Deretil Group is linked to the future of the planet to the extend as it is able to guarantee the supply of natural and energy resources necessary to ensure long-term growth.

Deretil Group is also exposed to physical risks arising from climate change such as increased severity and frequency of weather events, temperature increases, or disruptions in the supply chain caused by extreme weather events.

In this regard, Deretil Group has an environmental liability policy for a value of €3.000.000 that provides coverage for potential environmental contingencies arising from the materialisation of any physical risk arising due to climate change.

On the other hand, the transition to a decarbonised economy also presents associated risks, such as reputational damage from poor management of climate change issues, and an increase in the cost of fossil fuels as a result of increasingly demanding regulatory frameworks.

The Deretil Group is therefore working to reduce Scope 1 and 2 emissions; to strengthen internal communication; and to anticipate sustainability reporting requirements and standards.

Climate change risks also offer opportunities for long-term growth. In this regard, Deretil Group is working to capitalise on changing consumer patterns that demand products with low environmental impact, and to take advantage of the new sustainable financing mechanisms offered by the market.

Metrics and targets

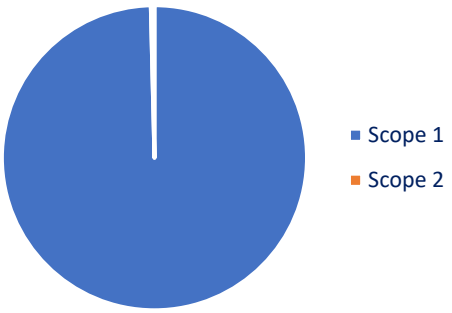
With the calculation and monitoring of the carbon footprint, Deretil Group aims to evaluate and quantify emissions, as well as to establish a carbon footprint calculation methodology that allows year-after-year comparison of results and study possible additional opportunities associated with the reduction of the carbon footprint. It also serves as a basis for establishing the emissions reduction pathway, setting 2021 as the base year, and laying the groundwork for progress in the measurement of Scope 3 emissions.

Scope 1	**Scope 2** (***market-based***)
Direct emissions	Indirect emissions
19.242 t CO_{2eq}	**0 t CO_{2eq}**

Carbon footprint 2025

Range 1 + Range 2

19.242 t CO_{2eq}



Likewise, Deretil Group also draws up its carbon footprint report and subsequent verification in accordance with the requirements of the Greenhouse Gas Protocol.

The main emission sources are due to fuel consumption in standard facilities (Scope 1), with 98.2 %. However, since the base year 2021, a 28 % reduction in emissions/Tn of product has been achieved thanks to the improvements made in the boiler room and LNG facility.

The percentage of indirect emissions from electricity consumption (Scope 2 emissions) is zero, since 100 % of the electricity purchased has its "Certificate of Guarantee of Origin for Renewable Energy".

Finally, at Grupo Deretil we achieved the bronze medal of EcoVadis by positioning ourselves among the 35% of the companies best evaluated in terms of sustainability. This recognition validates our strong and steady commitment to ethical, environmental, labor and human rights practices.

Energy management

Energy is the principal resource used by Deretil Group to carry out its daily activities, and a fundamental lever for reducing greenhouse gas emissions.

Its management is defined by the Environmental Management System, which governs the basic principles of action, guidelines, action plans, indicators and objectives in the field of energy.

In this regard, we keep the Certification of the Environmental Management System in accordance with the international standard ISO 50001:2018 in the field of energy management, strengthening its commitment to continuous improvement in energy management.

As a result of this commitment, Deretil Group is committed to energy efficiency, through digitalisation and the most advanced technologies, ranging from the optimisation of production processes to reducing the energy consumption of the facilities. The Group also advocates the promotion of renewable energy consumption as another of its main lines of action.

The following table comprises the main lines of action on which Deretil Group has been working in terms of energy management during 2025.

Topic	Actions
Energy efficiency	Investments within the framework of energy efficiency improvements between €100.000 and €200.000. These investments focus on the optimisation of existing plants to achieve higher energy efficiency (boilers) and improvements to the factory steam/condensate facility.
	Compliance with the established target of 2 % energy efficiency improvement regarding electricity and LNG.
	Definition of a new target of 2 % improvement in energy efficiency in LNG and 0.5 % in electricity for 2025.
Renewable energy	Purchase of 100 % of electricity with guarantees of origin from renewable sources.

In 2025, the main energy consumptions of Deretil Group were as follows:

Energy consumption (MWh)	
	2025
Liquefied natural gas	105.412
Electricity	57.049
Total	**162.461**

57.049 MWh

Renewable energy consumption

4.3. Pollution prevention

Air pollution

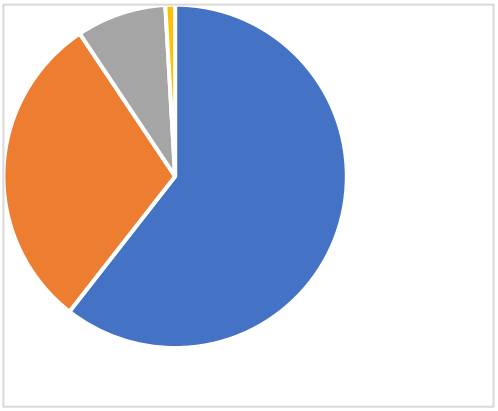
Deretil Group's production site has 14 channelled sources of atmospheric emissions covered by the Integrated Environmental Authorisation derived from Law 26/2007 on Environmental Responsibility.

Consequently, it has an exhaustive emission control system that allows real-time monitoring of emissions and the establishment of corrective measures in the event of any significant deviation being identified, guaranteeing compliance with the established emission limit values.

The emission sources are subject to annual external inspections carried out by accredited entities. In this respect, Deretil Group ensures compliance with the limits established by the Administration, implementing state-of-the-art scrubbers that allow purification of emissions to the atmosphere.

The air emissions recorded in the 2025 annual pollutant release and transfer notification are presented below:

Air emissions (kg)	
	2025
Carbon monoxide	860
Ammonia	520
Volatile organic compounds other than methane	158.107
Nitrogen oxides	32.700
Sulphur oxides	1.360
Chlorine and inorganic compounds	250
Total suspended particulates	150
Total organic carbon	78.500



As a result of this emission control system, Deretil Group has not incurred in any cases of non-compliance in terms of atmospheric emissions.

Noise and light pollution

Within the framework of the integrated environmental authorisation, it has been identified that the main sources of noise emissions at the production site are the blowers of the biological treatment plant, vacuum pumps, vents and cooling towers.

In this regard, acoustic silencers have been installed to mitigate noise pollution at Deretil Group's production site.

In terms of light pollution, no significant risk has been identified. However, the replacement of conventional luminaires with LED technology mitigates the impact of potential light pollution.

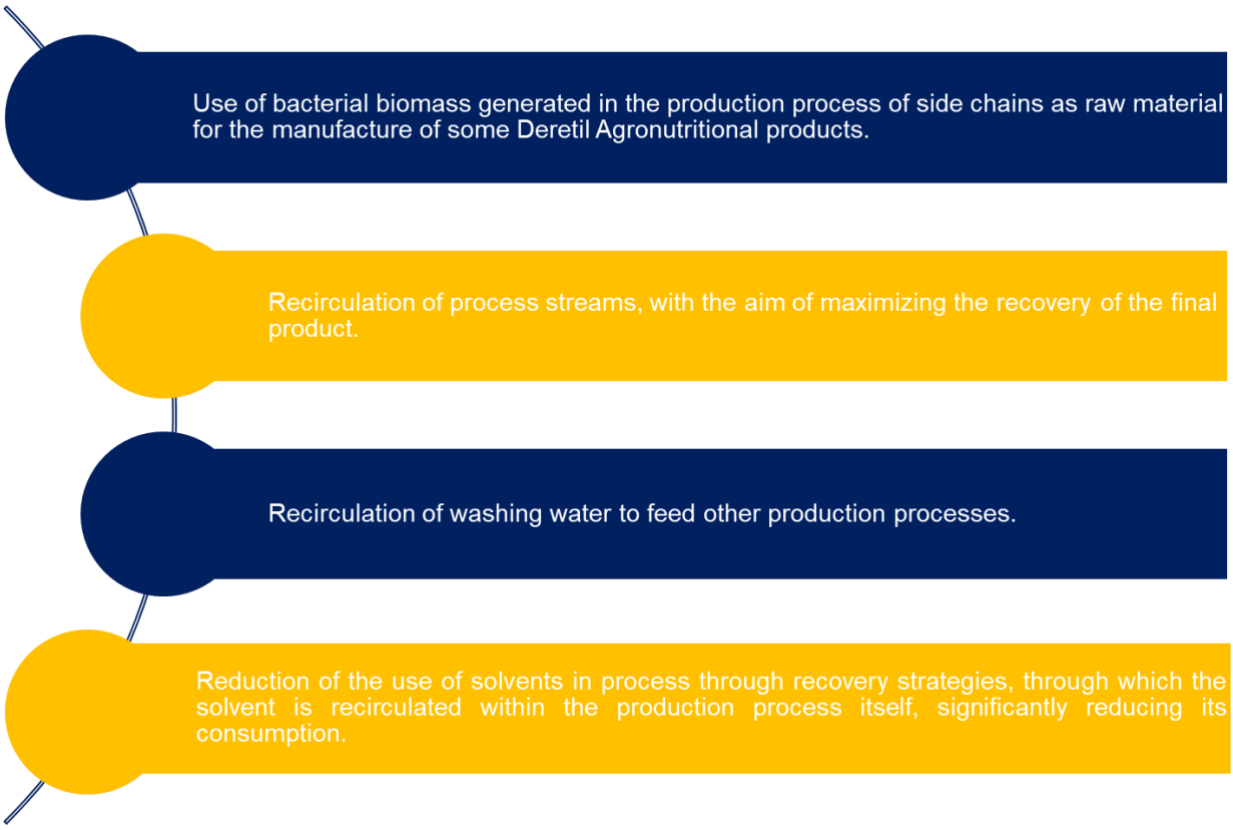
4.4. Circular economy and sustainable use of resources

The circular economy principle is transversally integrated in the Environmental Management System, which covers the entire life cycle of the operations carried out at Deretil Group's production site.

The circular economy model is approached from a dual perspective:

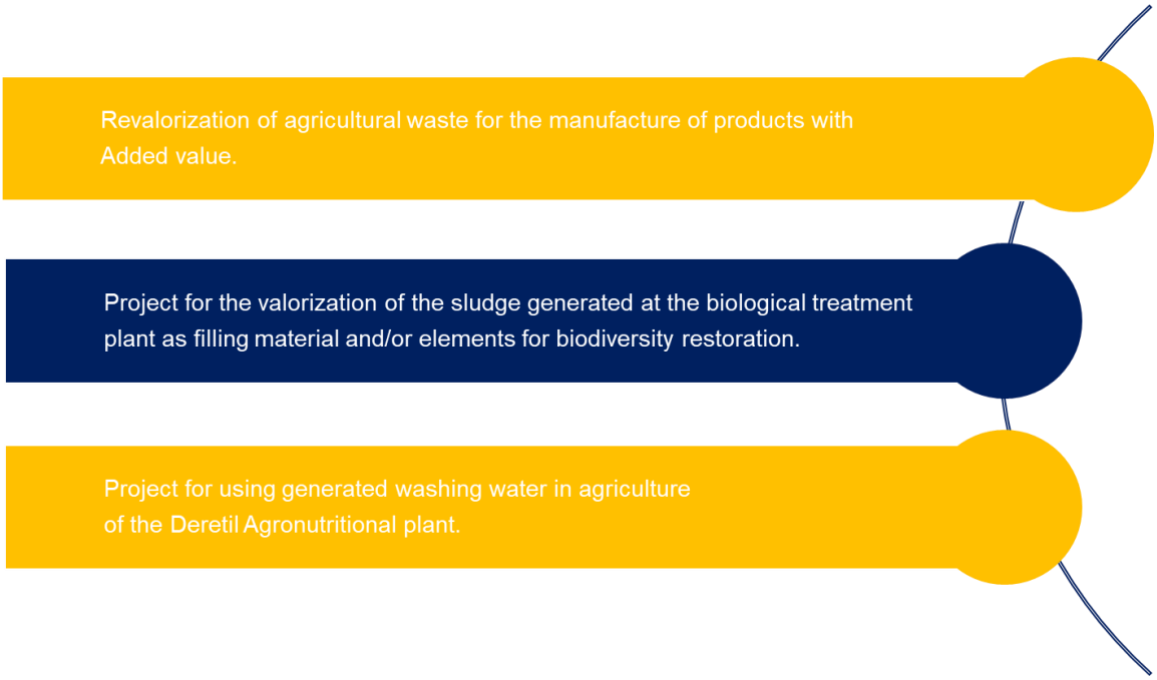
On the one hand, it capitalises on the synergies established between the Group's different production plants by promoting sustainable use of materials.

In this respect, the following lines of action stand out:



Deretil's raw material consumption, in 2025 and used to produce side chains, amounts to 35.849 mt and includes the main chemical substances involved in the development of the operations.

On the other hand, the circular economy model seeks to revalue those resources that cannot be reused internally in the production processes as the main lines of action:



Deretil's generation of hazardous and non-hazardous waste in 2025, as well as the breakdown by disposal method, is presented below:

Waste generation (t)	
	2025
Non-hazardous waste	**24.456**
Valorization	24.307,30
Elimination	148,70
Hazardous waste	**342**
Valorization	320
Elimination	21,85
Total	**24.798**

4.5. Responsible management of water resources

Deretil Group is aware that its daily activities are carried out in an area of high-water stress and therefore promotes the rational use of this resource, developing desalination infrastructures at the production site and recirculating process flows in order to minimise fresh water consumption.

At the production site, Deretil Group has appropriate measurement systems that provide detailed knowledge of the main sources of consumption, monitoring consumption rates, detecting deviations and applying corrective actions.

A second fundamental line of action, in this field, is the management of the biological wastewater treatment plant to improve the quality of the water discharged, which, with a unique and differential process, is capable of operating in a saline environment.

It should be noted that Deretil Group manages an exhaustive control of the quality of the water that is discharged into the natural environment, always complying with the local legislation.

4.6. Biodiversity protection

The Deretil Group's production site coexist with a marine ecosystem of high ecological value formed by the Posidonia oceanic meadows of the Andalusian coast.

As a result, Deretil Group is committed to minimising the impact of its activities on biodiversity and is therefore one of the members of the LIFE+ project, which aims to ensure the conservation of the Posidonia oceanic meadows on the Andalusian coast, applying protection measures and informing local communities of the importance of the seagrass meadows for their quality of life and sustainable development.

In this respect, the main line of action developed in this area consists of monitoring the marine environment near the production site, as well as reinforcing internal and external communication with the different stakeholders.

In addition, a proposal has been made to modify the location of discharges in order to ensure greater dispersion and reduce environmental impact.

5. COMMITMENT TO QUALITY EMPLOYMENT

At Deretil Group, we strive to offer the best working conditions for our employees and contractors. The motivation and quality of our staff is fundamental to the achievement of our objectives. We believe that the direct involvement of our employees is essential in the process of optimising activities and learning from each other.

Our staff is currently distributed between Barcelona and Almeria and has a total of 219 employees.

At Deretil Group, we have a set of policies in place to ensure that we follow best practices in talent attraction and retention, recruitment and training:

- Ethical commitment
- Occupational Health and Safety Manual
- Training policy
- Equality Plan
- Harassment prevention and treatment protocol

5.1. Our team in figures

Our staff is characterised by its stability and seniority, with a preference for permanent full-time contracts.

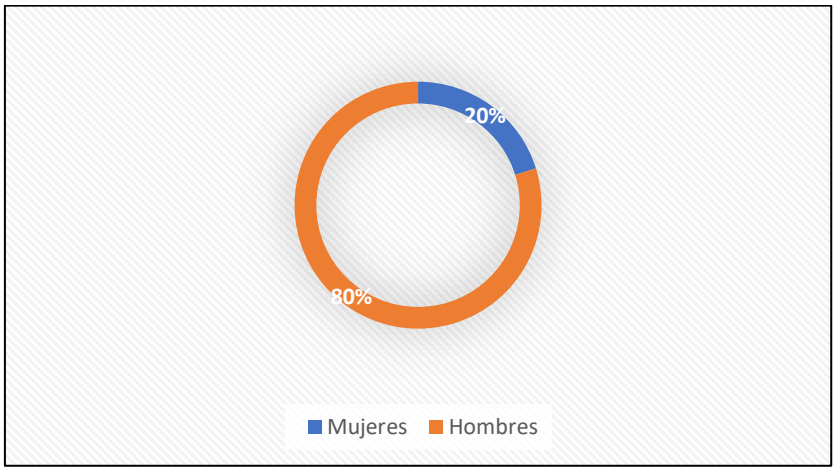
- As of December 31st, 2025, it was made up of 20 % women.
- 100 % of our employees are located in Spain.
- 89 % of our contracts are permanent.
- The average length of service of our staff is 20 years.

The composition of our average workforce at year-end 2025 can be seen in the next paragraph.

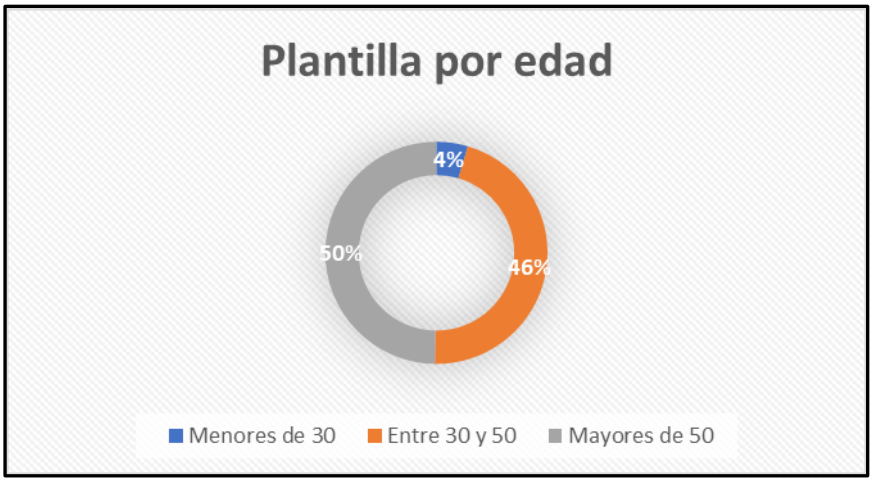
5.1.1. Employees by gender, age and occupational classification

Total number of employees and their breakdown by gender and age.

The age distribution of our workforce shows that almost half of our employees are over 50 years of age. Likewise, the average age of Deretil Group employees is 49.



Employee chart: Women – Men



Employee chart by age: Under 30 – Between 30 and 50 – Over 50

	Woman	Man	Total
Under 30	3	7	**10**
Between 30 and 50	24	76	**100**
Over 50s	18	91	**109**
Total	**45**	**174**	**219**

Total number of employees and their breakdown by gender and occupational classification.

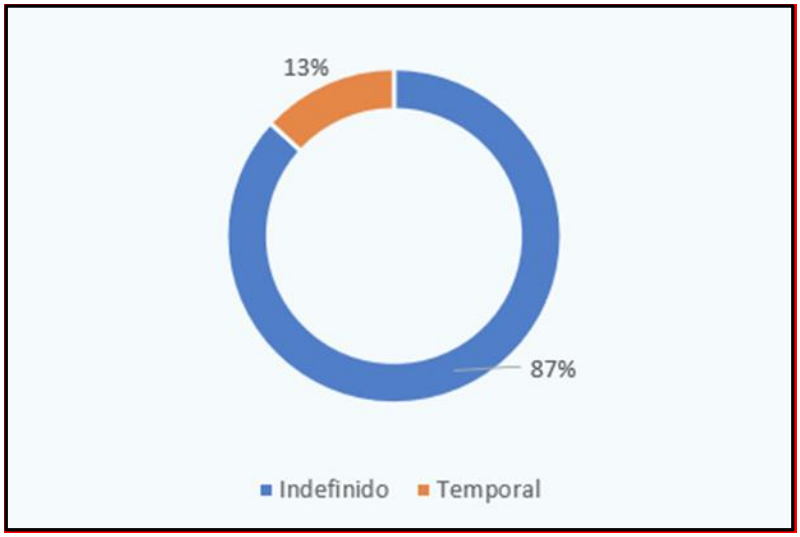
Deretil Group's workforce is made up of 80 % men and 20 % women. Concerning the distribution of the workforce by professional category, 57 % belong to operators and administrative staff, followed by middle management with 23 %, technicians and team leaders with 17 % and management team with 3 %.

	Woman	Man	Total
Management team	0	6	**6**
Middle management	15	35	50
Technicians and team leaders	12	26	38
Operators and administrative staff	18	107	**125**
Total	**45**	**174**	**219**

5.1.2. Employees by type of contract and working day

In 2025, 89 % of employment contracts were permanent, while temporary contracts accounted for 11 %. In terms of working hours, 89 % of contracts are full-time and 11 % part-time. These figures show the Group's commitment to a stable workforce with a preference for permanent, full-time contracts.

By type of employment contract: Permanent - Temporary



By employment contract terms: Permanent - Temporary

	Full time	Part-time	Total
Permanent	193	2	**195**
Temporary*	1	23	**24**
Total	194	25	**219**

(*) Partial retirements have been included in the calculation of temporary contracts.

5.1.3. Average number of employees by gender, age and occupational classification

Annual average of type of employment contract by gender and age

Gender	Age	Permanent		Temporary		Total
		Complete	Partial	Complete	Partial	
Women	Under 30	3	0	0	0	3
	Between 30 and 50	23	0	1	0	24
	Over 50s	15	2	0	1	18
Men	Under 30	7	0	0	0	7
	Between 30 and 50	76	0	0	0	76
	Over 50s	69	0	0	22	91
Total		**193**	**2**	1	23	**219**

Annual average of type of employment contract by occupational classification

Professional classification	Permanent		Temporary	
	Complete	Partial	Complete	Partial
Management team	6	0	0	0
Middle management	43	0	1	6
Technicians and team leaders	33	0	0	5
Operators and administrative staff	111	2	0	12
Total	**193**	**2**	1	23

5.1.4. Number of redundancies during the reporting period

One of our main pillars is attracting and retaining talent. Our workforce is characterised by its stability over the years, as evidenced by the fact that there were only three redundancies in 2025 at Deretil Group and that our turnover rate is 7 %.

5.1.5. Wage gap

In 2025, our wage gap was 1 %, which is 10.8 points below the Spanish wage gap (11.8%)[1] and 22 points below the chemical sector's wage gap (23 %)[1].

The main cause of our positive gap is the lower presence of women in management positions, a common situation in the chemical sector. In the Group, we are working to promote gender equality and equal opportunities, with the aim of reducing our wage gap.

[1] Data from Adecco *Learning and Consulting*'s Study on Equality between women and men in Spanish companies.

5.2. Safety, health and well-being

At Deretil Group, we are firmly committed to creating an injury free environment through safe and healthy working conditions for both our employees and our subcontractors. This commitment is formalised both in our Ethical Commitment and in our Quality, Energy, Safety, Health and Environment Policy, which contains the following objectives:

1) Provide an accident-free workplace and prevent work-related health problems by eliminating hazards and reducing risks, in accordance with the principles of the Prevention of Occupational Risks and Serious Accidents Policy.

2) Continuously evaluate and follow-up, as part of our daily business, processes and products with regard to safety and health protection so that they remain safe and acceptable to employees, customers, the community and the environment.

3) Encourage consultation and promote the participation of workers in the Occupational Health and Safety Management System.

4) Integrate prevention and allocate safety and health responsibilities throughout the organisation.

At Deretil Group, we have implemented a Health and Safety Management System that enables us to comply with both current local regulations and the international standard ISO 45000:2018 Occupational Health and Safety Management System, managing risks and improve health and safety performance within the company. Our Management Team is ultimately responsible for the implementation, effectiveness and efficiency of the Health and Safety System, and its performance is reviewed once a year by the Management Committee.

Through the Health and Safety Management System, a methodology is established for the identification of hazards and the assessment of risks to the health and safety of people and the necessary control measures are taken to prevent the identified risks. An example of this is the development of a Self-Protection Plan, which approves the measures to control the risks inherent to serious accidents involving hazardous substances. This plan includes the possible incidents or accidents that, within our industrial activity, may affect people, installations or the environment and explains what these emergency situations are and how to act. Emergency drills are also carried out and the correct functioning of the emergency plan is checked and modified if necessary. Likewise, within the Management System, the most relevant incidents that take place in the company are analysed and corrective actions are taken as deemed appropriate. Finally, an annual internal audit of the Management System is also carried out.

As a result of the risk assessment, we have identified risks related to the health and safety of our employees and contractors, including people falling and falling objects, collisions, blows and cuts or overexertion and unsuitable postures.

It should be noted that the Management System also establishes actions for internal communication, participation and consultation on relevant aspects related to the Group's occupational risk prevention issues, carried out by any department or section,

worker or group of workers and other interested parties. We also have a Health and Safety Committee that meets on a quarterly basis. The Committee informs the employee`s representatives of new requirements published or subscribed to and supervises the proper functioning of the established communication channels.

On the other hand, we carry out annual hygiene examinations and monitoring of our employees to ensure the best health and safety conditions. In addition, as a measure to ensure the health and safety of our operators, we carry out assessments of exposure to chemical agents and noise and we have an external prevention service for Hygiene and Health Surveillance and a second external prevention service for the areas of Safety, Ergonomics and Psychosociology. Finally, the design of our plants helps to protect our employees' safety through signage, protection of spaces with chemical products, emergency exits, etc.

The following table shows the distribution of total accidents in 2025 for both, own employees as well as subcontractors:

	Deretil Group	Subcontractors	Total
Number of occupational accidents with sick leave	16	30	**46**

There have been no occupational diseases of either Deretil Group's employees or subcontractors in 2025.

5.3. Talent and professional development

At Deretil Group, we understand training as *"the process of adapting the qualities of employees to the specific performance of their duties, improving and updating their skills, abilities, attitudes and aptitudes".*

We are a dynamic company that constantly incorporates changes in its organisation; essential to be competitive within the industrial sector in which we find ourselves. From the need to adapt to this changing environment comes the need to provide training to enable fast and positive adaptation of people, with the aim of improving the professional capacity of employees, as well as providing them with a global vision of their role within the framework of the company's structure and strategy.

We believe that it is essential to provide people with knowledge that can enhance value to the organisation. In Deretil's case, this knowledge is focused on "know-how"; under the following principle: "Do what adds value, with quality, safely and respecting the environment".

As a result, in 2025 the Group's management team approved a training plan, which we understand as a set of actions aimed at reinforcing the necessary professional development to ensure the appropriate performance of the activities and functions of the jobs. This plan includes the training background, the proposed strategy, the training policy and objectives, the 2025 training action programme and the plan management control. Regarding 2025, we highlight an increase in health and safety training hours due

to the formalisation in the training objectives of the need to train new employees and to continue with this type of training at all levels of the organisation.

Each training action is designed in different ways, depending on several factors, such as the number of participants, the duration, available resources, compatibility with the work activity, etc.

As for the implementation of the training actions, they are organised:

- Both inside and outside the working day
- With internal or external trainers
- In groups and individually
- On-site, online training or distance learning modalities
- In a classroom as well as at the workplace
- Intensive courses or individual training sessions

As indicated above, at Deretil Group we have a Training Policy based on the following criteria:

- Meet the training needs detected by the different areas and departments.
- Promote the adaptation and retraining of employees with respect to changes in work systems.
- Continue improving the qualification of all employees in quality, safety, occupational health and environmental programmes.
- Maintain qualification in occupational risk prevention, through specific reminders addressed to the chemical industry to avoid occupational risks.
- Qualify employees in the knowledge of new technologies, new products and working tools, which are necessary for the successful implementation of new programmes.
- Develop the skills and update the techniques and knowledge of managers.
- Maintain the skills of the emergency brigades through continuous practical training processes.
- Enable the adaptation of personnel, both for new recruits and for role changes.
- Encourage work motivation through participation in continuous training processes.
- Qualification in foreign language skills.

In 2025, a programme of 71 training actions has been designed through the Training Plan in which a total of 10.032 hours has been invested, which means 45 hours of training per employee and a total cost of approximately 87.190 €.

The total hours of training by occupational category and gender are presented below:

	Professional classification	Total number of training hours	Average number of hours per employee/occupational classification
Woman	Management team	-	-
	Middle management	619	41
	Technicians and team leaders	169	14
	Operators and administrative staff	512	28
Man	Management team	240	40
	Middle management	1319	38
	Technicians and team leaders	1748	67
	Operators and administrative staff	5424	51
Total		10.032	45

Given the importance we place on ensuring safe and healthy working conditions, new employees receive general training from the outset on applicable health and safety regulations, on the specific risks of their job and on all specific aspects of their work. In addition, contractors, subcontractors, freelancers, etc., who work at our facilities receive training on the Prevention of Serious Accidents and emergency response.

5.4. Work organisation

5.4.1. Organisation of working time

To ensure the quality of our products and to be more competitive in the market, the Villaricos plant is in operation 24 hours a day, seven days a week, so the working time is organised in three rotating shifts for the factory workers. The first shift runs from 6 am to 2 pm, the second from 2 pm to 10 pm and the third from 10 pm to 6 am. On the other hand, office employees work from Monday to Thursday from 7 am to 3 pm and from 7 am to 2 pm on Fridays.

5.4.2. Number of absence hours

At Deretil Group, we make an annual report of absenteeism hours in which we take into account temporary incapacity and medical visit hours. In total, in 2025 the absenteeism hours amounted to 19.144, with an absenteeism rate of 6.1 %.

5.4.3. Reconciliation measures and work-life balance policies

At Deretil Group, we promote the reconciliation of professional and personal life, as well as co-responsibility in the exercise of family obligations, through the relevant measures set out in the Collective Bargaining Agreement.

The increased use of digital devices in recent years has increased the risk that the impact of technology in the company may interfere with people's personal and professional reconciliation. That is why at Deretil Group we guarantee respect for rest time, leave and holidays, as well as the family and personal privacy of our employees with the measures set out in the Collective Bargaining Agreement.

5.5. Social Dialogue

At Deretil Group, we recognise the freedom of association and the right to collective bargaining of our employees. One of the ways in which we guarantee this right is through participation in the Social and Labour Commission for the drafting of the General Collective Bargaining Agreement for the Chemical Industry under which 100% of our workforce is covered. In addition, this agreement extensively covers issues related to workers' health and safety. We also maintain close relations with trade unions and works councils and participate in the representation of our workers.

Finally, we have an internal and external communication process with stakeholders, through which we communicate the requirements set out in the communication plan.

We use the following internal channels to communicate upwards, downwards and horizontally, to promote a climate of social dialogue and also to report on policies, objectives and achievements:

- Dialogue with management: Employees receive continuous feedback from line management through regular meetings with managers.
- Notice boards: For the release and distribution of relevant general information.
- Team meetings: Monthly intra-departmental meetings on Quality, Safety, Health and Safety related issues.
- Suggestion postbox: Employees can leave their suggestions and complaints anonymously.
- Associated representative bodies (Works Council, Health and Safety Committee, etc.).

5.6. Diversity, equity and inclusión

At Deretil Group, we strive for equal opportunities and non-discrimination among our employees. It is essential for us to maintain a working environment in which people are treated with dignity, decency and respect. We will not tolerate any kind of harassment and therefore we have a protocol for the Prevention and Treatment of Harassment Situations in the Workplace, which includes definitions and preventive measures and the procedure for action.

In November 2025, we formalised our second 4-year Equality Plan, which includes objectives such as:

- Equal treatment and opportunities for women and men, ensuring equal opportunities for obtaining a job and career development at all levels.
- Preventing discrimination because of gender at the workplace.
- The elimination of inequalities and imbalances between men and women in the workplace.
- The dissemination of a corporate culture committed to equality that involves the whole organisation.
- Prevention and action in situations of sexual and gender-based harassment.

The Equality Plan establishes the commitment of Senior Management to the development of policies that integrate equal treatment and opportunities between women and men, without discriminating directly or indirectly on the basis of gender, as well as the promotion and encouragement of measures to achieve real equality within our organisation, establishing equal opportunities between women and men as a strategic principle of our Corporate and Human Resources Policy.

In Deretil Group, we promote labour insertion through the hiring of 4 people with disabilities and the adaptation of the work place for these people.

6. CONTRIBUTION TO THE WELL-BEING OF LOCAL COMMUNITIES

6.1. Relationship with local communities

All companies' economic activities have direct and indirect impacts on society and the communities that interact with them. At Deretil Group, we are aware of the impact of our activity on the communities where we are present and, for this reason, we try to generate a positive impact on the lives of all the people who are part of them.

At Deretil Group, we work every day to improve our relationship and dialogue with our stakeholders with the aim of contributing to sustainable development and the well-being of society.

In this way, we promote local employment through the hiring of personnel, subcontractors and suppliers from Cuevas de Almanzora and the surrounding area. In addition, we promote the employment development of the community through collaboration with different universities.

Our Villaricos plant is located in a privileged environment just a few metres from the sea. We are aware that an activity such as ours could be a potential risk of contamination of the marine environment. With the aim of having a positive impact on local populations and the territory, we are committed to minimising our impact on posidonia with the protection actions explained in point 4.6. on biodiversity protection.

6.2. Sponsorship and social action

At Deretil Group we collaborate with different entities to promote the development of the communities in which we operate. Our main actions are:

- To grant cooperation scholarships with the University of Almeria
- To collaborate with the Universities of Almeria, Granada, Alicante and Murcia.
- To collaborate with the Aula del Mar of the University of Almeria
- To conduct visits by schools and institutes to our facilities

As part of our social action, in 2025 we have cooperated with several entities in different ways:

- Collaborations:
    - Cuevas de Almanzora Town Council, through a Collaboration Agreement, with a contribution this year of 22.000 €, which is added to the contributions made in 2023 and 2024 for an amount of 20.519,14 € and 22.000,00 €, respectively.

- Sponsorships
    - Cuevas de Almanzora Football Club
    - Spanish Association Against Cancer (AECC)
- Donations
    - On the other hand, in 2025 we made donations to Cáritas Barcelona (€30.000), Cáritas Almería (€30.000) and Cáritas Valencia (€40.000) with the aim of helping these institutions in their fight against the risk of social exclusion of the most disadvantaged people in our society and to help those affected by the Dana in Valencia.

In addition to charitable activities, we are also committed to works for the use and enjoyment of the community, such as the collaboration in the construction of a basketball court in Villaricos for 2025. Deretil Group does not make contributions to political parties.

Finally, we are members of the Spanish Association of Fine Chemicals Manufacturers (AFAQUIM) and the Spanish Chemical Industry Business Federation (FEIQUE).

7. RESPECT FOR HUMAN RIGHTS

In our Code of Ethics, we emphasise the importance of the Group's respect for human rights, and we also make explicit mention of the prohibition of all forms of forced and child labour. At Deretil Group, we strive for a working environment in which people are treated with dignity and respect and in which there is no intimidation, oppression or exploitation.

The Code also requires respect for freedom of association, the right to collective bargaining and compliance with labour agreements and working conditions in line with the provisions of the International Labour Organisation's fundamental conventions relating to respect for freedom of association and the right to collective bargaining.

Finally, our Code of Ethics promotes the elimination of all forms of discrimination in employment, encouraging equal opportunities. All our employees must respect each other regardless of race, ethnicity, religion, national origin, gender, sexual orientation, disability, age, marital status or any other basis.

In 2025, we did not received any complaints related to human rights violations.

8. A MODEL FOCUSED ON OUR CUSTOMERS

8.1. Safety and health of our clients

In our Quality, Energy, Safety, Health, Security and Environment Policy we emphasise the need to protect the health and safety of our customers. In this way, the Health and Safety Management System also applies to them. We are also committed to respecting data privacy and taking the necessary measures to ensure the security of information. In general, the use of personal data will be limited to the purpose for which it was collected, and the Group will not keep this information for longer than the statutory period.

8.2. Customer satisfaction and complaint systems

The Commercial Department, through direct contact with our customers, obtains first-hand information on their perception of our organisation, the characteristics of our products, commercial relations and key elements such as service, quality, price, etc. This information is collected and studied by the Quality, Safety, Health and Environment Committee and interacts with the annual evaluation carried out by the Quality Assurance department through indexes to quantify these intangible concepts. In addition to the above, customer complaints are also evaluated and submitted to the Quality, Safety, Health and Environment Committee.

Our aim is to ensure that customer-defined requirements can be met before orders are accepted. Even so, we have set up an after-sales system to investigate the causes of complaints and define corrective actions.

The method for handling complaints is specified in the Customer Complaints Handling Procedure and consists of the following steps:

In 2025, Deretil Group received 22 customer complaints, 100 % of them were duly resolved.

9. GOVERNANCE

9.1. Ethics and Compliance

At Deretil Group, we aim to put sustainability at the heart of our strategy. That is why our Steering Committee focuses its activity on establishing Group policies and strategies with the aim of improving sustainability and ethical performance.

In line with this objective, a Sustainability Committee was created in 2023 to be responsible for the comprehensive management of non-financial risks, overseeing the overall development of policies and strategies and monitoring sustainability reporting. The Management Committee shall be regularly informed of the decisions and initiatives taken by the Committee.

To mitigate non-financial risks and monitor the correct implementation of the policies designed, we carry out training activities to ensure that employees are adequately aware of the policies designed to minimise the risks identified. On the other hand, we conduct internal audits to measure non-financial performance and ensure internal control of the areas; and external audits to monitor compliance with certain aspects related to sustainability, such as environment, health and safety and quality. In 2025, the following audits were carried out: a safety audit and an environmental audit.

We are fully committed to complying with the ethical principles and regulations in force in our relations with our stakeholders and in all the activities we carry out. Through our Code of Ethics, we are committed to developing our activity in a responsible and ethical manner, respecting the needs of individuals, society and the environment. The Code of Ethics is mandatory for all our employees and must be accepted both by them and by all those entities that contract a contractual relationship with the company. We are therefore committed to communicating and disseminating it both to our staff and to our stakeholders.

We encourage constructive dialogue with management in order to identify and propose solutions to possible situations involving a deviation from this Code of Ethics. As a result of this commitment to dialogue, in 2023 we have made available to our employees and stakeholders a Whistleblowing Channel as a preferential channel for reporting actions or omissions, as provided for in Law 2/2023, which may constitute breaches of European Union Law and/or which may constitute a serious or very serious criminal or administrative offence. In addition, we will create a *Compliance* Committee whose main function will be to manage the Complaints Channel, i.e. to receive, process and investigate any complaint; to carry out investigations when there are suspicions of the existence or possibility of an infringement; and to adopt the corresponding decisions when the existence or risk of an infringement is established. Our Code of Ethics states that there will be no retaliation for any reports of non-compliance. Both the Whistleblowing Channel and the Compliance Committee will be regulated in the Deretil Group's Whistleblowing Channel Regulations.

9.2. Corruption, bribery and money laundering

We are committed to the fight against corruption and bribery, so an implementation in our internal procedures of measures to manage this risk is of paramount importance. For this reason, we have appointed two lawyers who must jointly sign any financial payments. In addition, various company documents state that our employees must not use their position for personal gain, and it is desirable that they inform their superiors of any relationship they have with an actual or potential customer, supplier or competitor of the Group.

Deretil Group is not a regulated entity in accordance with article 2 of Law 10/2010 on the prevention of money laundering and the financing of terrorism. However, we have implemented transparency and invoice control mechanisms to combat money laundering.

Finally, employees have been informed through the Security System Manual that personal interests should not influence business decision-making, thus avoiding conflicts of interest.

Any allegations related to corruption, bribery, money laundering and conflicts of interest should be reported through the Whistleblowing Channel explained above and will be duly handled by the Compliance Committee. In 2025, no complaints related to these issues have been received.

9.3. Responsible supply chain

Supply chain management

Deretil Group's commitment to the principle of sustainable development extends to its suppliers and subcontractors, through a responsible supply chain management model that ensures compliance with high quality standards and the promotion of sustainable practices.

In this sense, the supplier relations model is regulated by the Purchasing Manual, which, adapted to Deretil's operational needs, establishes the framework for the purchasing and supply function. This function must comply with all the requirements of Quality (ISO 9001 Standard), Safety, Health and Environment (ISO 14001 Standard), as well as meet delivery deadlines and the conditions and cost objectives of the materials or services requested.

The Purchasing Manual applies to all purchases of general goods and services of Deretil, including:

- Purchases of raw materials, energy supplies, packaging and general services
- Purchases of technical equipment, capital goods and technical factory services
- Logistics Services Purchasing
- IT procurement

In addition, the Purchasing Manual also regulates subcontracting in those cases in which the technical, human and logistical resources necessary to perform a specific activity or service are required or when circumstances make it advisable. In this regard, training and knowledge of Deretil's operating, health and safety conditions is established as a criteria for assigning subcontracted services.

Within the Purchasing Manual, the purchasing management establishes as its main line of action a policy of competition among suppliers as an essential source of reduction of supply costs, continuous improvement of quality and service, security of supplies and fluid information on market trends.

As a result, it ensures that a healthy business relationship is maintained, oriented towards active, stable and continuous participation, fostering an openly informative attitude focused on the evolution of market trends and on the improvement of quality aspects of products and manufacturing processes.

The supply chain in figures

The supplier profile includes a wide range of companies that guarantee consistent quality and reliability in the supply of the product or service.

	2025
Number of total suppliers	592
% National suppliers	89 %
Expenditure on domestic suppliers	51 %

Deretil relies on a diversified supplier distribution to ensure efficiency and effectiveness in the supply of products and services.

In this regard, 96 % of suppliers are based in the European Union, guaranteeing compliance with quality and reliability standards in line with the guidelines of the Purchasing Manual.

On the other hand, 47 % of the suppliers are based in Almeria, Murcia and Barcelona, ratifying the commitment to the development of local economies.

Supplier evaluation and approval systems

As established in the Purchasing Manual, suppliers of raw materials and packaging are subject to an approval process that considers the availability of a Quality Management System and its ISO 9001 certification, an Environmental Management System on the part of the supplier, as well as issues related to service delivery capacity, costs and delivery times.

Furthermore, a written acceptance of the quality declaration is required from the potential supplier and, in addition, in the case of suppliers of strategic raw materials,

confirmation of the sustainability declaration, including health and safety issues and respect for human rights and the environment is required.

In addition, a continuous re-evaluation of approved suppliers from a quality and safety point of view is carried out in order to maintain those that demonstrate continuity in terms of supply standards.

Furthermore, in line with the competition policy and in compliance with ISO 50001:2018 on energy management, the supplier is informed that purchases of services, products and equipment that may have a significant impact on energy use will be assessed on the basis of energy efficiency.

Within the framework of the Purchasing Manual, an annual plan of quality audits is carried out. Furthermore, 13 customer audits were carried out in 2025, all of which were satisfactorily resolved.

9.4. Identification of sustainability opportunities

Evolving sustainability trends not only present risks, but also strategic opportunities. To benefit from these opportunities, they must be integrated into the company's strategy and operating model.

Within the framework of the certifications of the corresponding Management Systems, the need to address the risk-opportunity binomial is established as a fundamental pillar of the management of daily activity.

In this sense, opportunities for cost reduction linked to the continuous improvement of energy management are identified, responding to the fulfilment of the objectives established by ISO 50001 in terms of energy efficiency.

In addition, cost reduction opportunities are also identified linked to the optimisation of an internal circular economy model that regulates the different production processes of Deretil Group.

From a strategic point of view, these operational cost reductions offer Deretil Group competitiveness in the markets where it is present, increasing its ability to access public and private financing.

Finally, changes in customer behaviour patterns also present strategic opportunities for Deretil Group's growth. In this case, opportunities are identified linked to the expectations of farmers, who are committed to sustainable agriculture that respects the environment and guarantees the safety of the food chain.

10. FISCAL CONTRIBUTION

Profits earned, taxes paid, and grants received in fiscal year 2025 are presented below:

Net revenue	**110.039.243 €**
Group Profit	4.995.299 €
Income Tax Expense	1.145.729 €
Subsidies	80.090 €

ANNEX I. TABLE OF GRI CONTENTS

Statement of use	Deretil Group has presented the mentioned information within this content index for the period 2025, using the GRI Standards as a reference.
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