ESG Report 2024

Restaurant SPAIN

January 2025
Spain, Valencia

1. Contents

The table of contents should include the chapters and subsections into which the report is divided and the pages corresponding to them

2. Table list

The list of tables includes the table titles and the pages corresponding to each table.

3. Diagram list

The list of diagrams includes the diagram titles and the pages corresponding to each diagram.

4. General Disclosures

The general disclosures section includes the following sections.

a) Company overview (main activities, place that activities are performed)

Restaurant, established in 1964, is renowned for offering some of the best tapas in Valencia. The restaurant specializes in traditional Spanish cuisine with a modern twist. The main activities include serving a variety of tapas, main courses, and desserts, catering to both individual diners and groups. The restaurant also offers a selection of wines and beverages to complement the meals.

b) Mission and values

Mission: To provide an exceptional dining experience by offering high-quality, delicious tapas and dishes that celebrate the rich culinary traditions of Spain, all while ensuring excellent customer service.

Values:

- **Quality:** Commitment to using fresh, high-quality ingredients in all dishes.
- **Tradition:** Honoring the culinary heritage of Spain while incorporating modern techniques.
- **Customer Satisfaction:** Ensuring every guest has a memorable dining experience.
- **Innovation:** Continuously evolving the menu to include new and exciting dishes.

c) Composition of board of directors

This section includes the names of the board members and their positions, as shown in the following table.

Role	Name and Surname	Term Expiration (date)
Sole administrator	Administrator´s name	October 31, 2017

Table 1. Composition of board of directors

d) Organisation chart

In this section, the organizational chart of the company is depicted, in order to distinguish the roles and individual departments. The diagram below is completed according to the structure of the company.

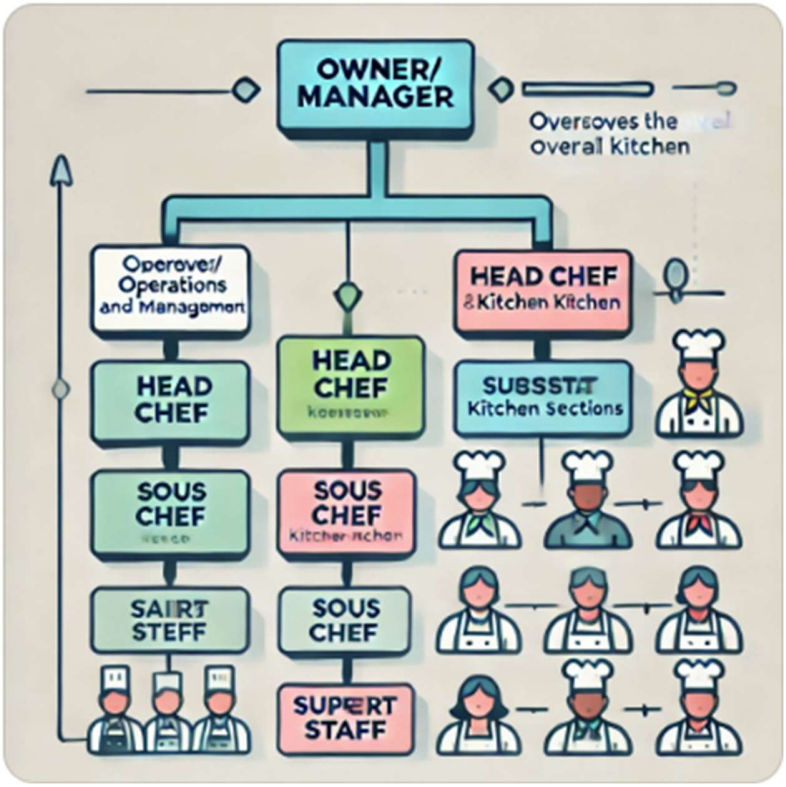


Table 2. Organisation chart

5. Materiality Assessment

In order to conduct the materiality assessment, the company must send a questionnaire to customers, investors, suppliers, local community, media and other stakeholders (depending on the type of activities). The questionnaire should be sent via email and the results will be used in order to fill the tables of this section.

Materiality assessment questionnaire

In order to better communicate with the stakeholders, Resturant would like to seek your assistance in filling out this survey. Your response and suggestions will only be used for internal analysis.

1. Organisation name

   _____

2. What is relationship between your/your organization with [Company name]?

   ☐ Employee
   ☐ Customers / Clients
   ☐ Shareholders / Investors
   ☐ Suppliers
   ☐ Local Community
   ☐ Government
   ☐ NGO / NPO
   ☐ Media
   ☐ Others

3. Materiality Analysis

Please rate the level of importance of the following topics.

		Low		Medium		High
		1	2	3	4	5
Environmental						
1	Resources usage, including raw material, energy resources and water.					
2	[Companies'] environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency					
3	The impact of business operation on the ecosystem and biodiversity, and the plans and actions taken in response to ecological conservation.					

4	The management and reduction policies of waste generated by [Companies'] operation, for example if responsible dismantling and recycling system is established for abandoned vessels					
5	Programs for general and specialized training as well as career chances					
	Social					
6	[Companies'] effort to ensure fair salary structure and equal opportunities, as well as to provide benefits, healthcare and other employee care.					
7	The success of employee-employer communication via union, employee satisfaction survey, complaint system, etc.					
8	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to [Company's] activities.					
9	Protecting the balance between personal and professional life					
	Governance					
10	Legal observance, policy dissemination, and any notable violations at [Company].					
11	[Companies'] approach to supplier relationships.					
12	[Companies'] approach to customer satisfaction, employee satisfaction and community engagement score.					
13	Board Diversity and Independence at [Company].					

Table 3. Materialty Analysis Quaistonaire

4. Please indicate if there are any other issues that you consider important at an environmental, social and governance level. For each additional topic, please provide your rating using the scale 1 – 5 (1 = Low, 5 = High)

   _____

   _____

The above questionnaire can be distributed to stakeholders using relevant online tools like Microsoft Forms, Google Forms, etc.

STAKEHOLDER GROUP	TYPE OF COMMUNICATION	FREQUENCY
OWNERS	Sole owner	5
CUSTOMER	B2B communication channels: face 2 face, telephone, emails, social media, web.	4 (Often)
EMPLOYEES	- Training sessions - face 2 face meeting, telephone, emails	4 (Often)
OUTSOURCING OF SERVICES: DATA PROTECTION, TAX ADVISORY, ENERGY MANAGEMENT.	B2B communication channels: E-mail, telephone.	3 (Sometimes)
HOSPITALITY ASSOCIATION	B2B communication channels: meetings, telephone, emails, events	2 (Occasionally)
LOCAL COMMUNITY	- Sponsorships and donations	2 (Occasionally)

Table 4. Stakeholder Analysis

1	2	3	4	5
Never	Rarely	Sometimes	Often	Always

Table 5. Stakeholders Analysis scale

The Stakeholder analysis of a restaurant, according to the provided table, shows how the restaurant communicates with different stakeholder groups and the frequency of this communication. Below is an explanation of each stakeholder group and its relationship with the restaurant:

Owners (Sole owner):

Communication with the sole owner of the restaurant is constant and always takes place. This type of communication occurs **always (5)**, which means that the owner is actively involved in all key decisions related to the business.

Customer:

The restaurant maintains frequent communication with Customer through B2B channels such as face-to-face meetings, telephone, emails, social media, and its website. Communication with Customer occurs **often (4)**, highlighting the importance of interacting with Customer to ensure their satisfaction, loyalty, and to keep them updated on the services and products offered.

Employees:

Communication with employees is also frequent, taking place through training sessions, face-to-face meetings, telephone, and emails. The frequency of this communication is **often (4)**, which emphasises the importance of keeping employees well-informed, motivated, and aligned with the restaurant's objectives.

Outsourcing of Services (Data Protection, Tax Advisory, Energy Management):

The restaurant outsources certain services such as data protection, tax advisory, and energy management, and communication with these service providers occurs **sometimes (3)**. This communication takes place through B2B channels such as emails and phone calls and is less frequent than with the other groups, as it depends on the restaurant's specific needs in these areas.

Hospitality Association:

The restaurant also maintains communication with the hospitality association through meetings, telephone, emails, and events. However, this interaction is **occasional (2)**, indicating that, while important for staying updated on industry regulations and trends, it does not occur as frequently as communication with Customer or employees.

Local Community:

The restaurant engages with the local community through sponsorships, donations, and community engagement projects. This interaction is **occasional (2)**, reflecting a less frequent but significant involvement in activities that promote a positive image and relationship with the community.

The stakeholder analysis of this restaurant reveals that the most frequent interactions occur with the owner, Customer, and employees, while communication with outsourced services, the hospitality association, and the local community is more sporadic. This reflects the restaurant's priorities in internal management, customer satisfaction, and employees engagement.

Stakeholder group	Material issues concerning the Environment	Material issues concerning Society	Material issues concerning Governance

Customer	The management and reduction policies of waste generated by Companies' operation	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to Company's activities.	Legal observance, policy dissemination, and any notable violations at Company
Employees	Programs for general and specialized training as well as career chances	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to Company's activities. Protecting the balance between personal and professional life	Companies' approach to customer satisfaction, employee satisfaction and community engagement score.
Outsourcing of services: data protection, tax advisory, energy management.	Companies' environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to Company's activities.	Companies' approach to supplier relationships
Hospitality association	Companies' environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency.	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other	Legal observance, policy dissemination, and any notable violations at Company

	Resources usage, including raw material, energy	themes relevant to Company's activities. Protecting the balance between personal and professional life	
Local community	The management and reduction policies of waste generated by Companies' operation	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to Company's activities.	Companies' approach to customer satisfaction, employee satisfaction and community engagement score.

Table 6. Material issues per stakeholder group.

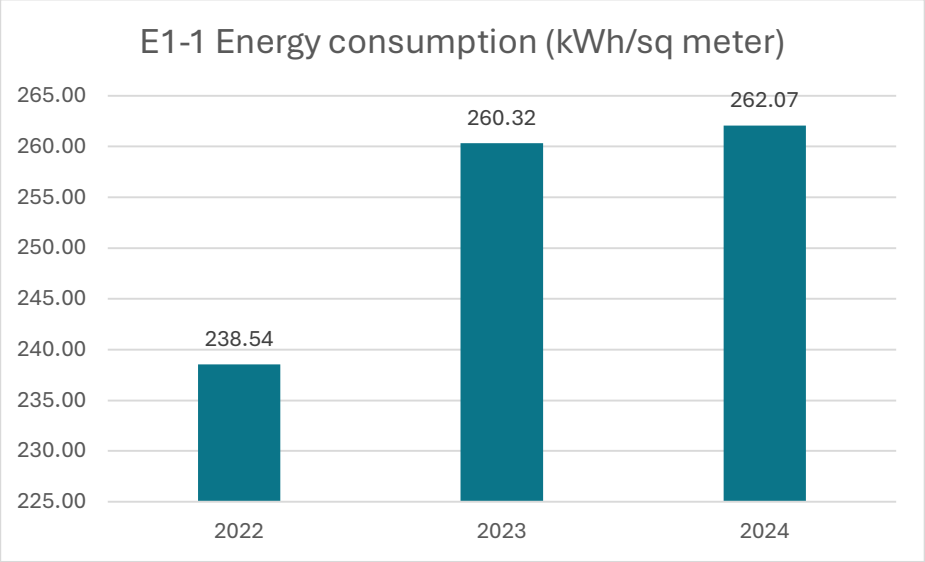
The Materiality Analysis identifies key priorities for stakeholders across environmental, social, and governance dimensions. Customers emphasise the importance of waste management policies and the company's adherence to legal and ethical standards, alongside workplace safety and employee well-being. Employees prioritise training opportunities, work-life balance, and initiatives promoting workplace safety and health, coupled with customer and community engagement. Outsourced service providers focus on environmental efficiency, particularly in energy management, and value strong supplier relationships. The hospitality association highlights the efficient use of resources, including raw materials and energy, alongside the necessity for environmental policies and occupational safety. The local community prioritises waste reduction and safety initiatives while valuing the company's engagement with employees and customers. Governance themes such as legal compliance, effective communication, and ethical practices are recurrently emphasised across all stakeholder groups, demonstrating a shared expectation for responsible and sustainable business operations that align with stakeholder interests

6. Environmental Indicators

In the section of environmental indicators company must disclose at least the mandatory indicators which presented in this report.

E1 - Total Energy Consumption & Mix

	2022	2023	2024
E1-1 Energy consumption	238.54	260.32	262.07
E1-2 Fuel consumption	N/A	N/A	N/A
E1-3 Energy consumption for heating and refrigeration	N/A	N/A	N/A



1 E1-1 Energy consumption (kWh/sq meter)

E1-2 Fuel consumption

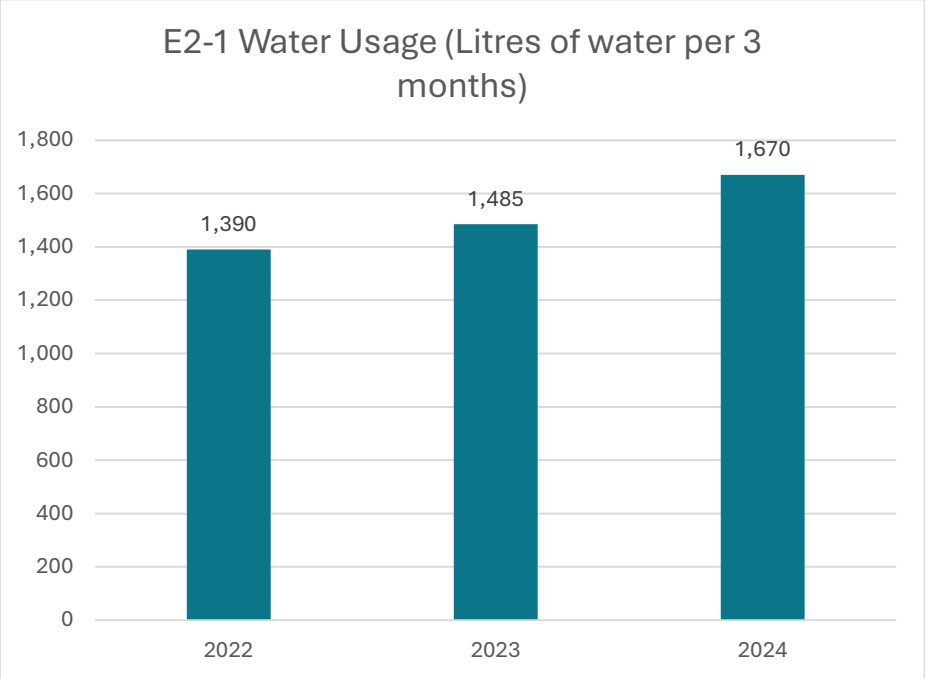
No fuel is used as the company owns an electric car.

E1-3 Energy consumption for heating and refrigeration

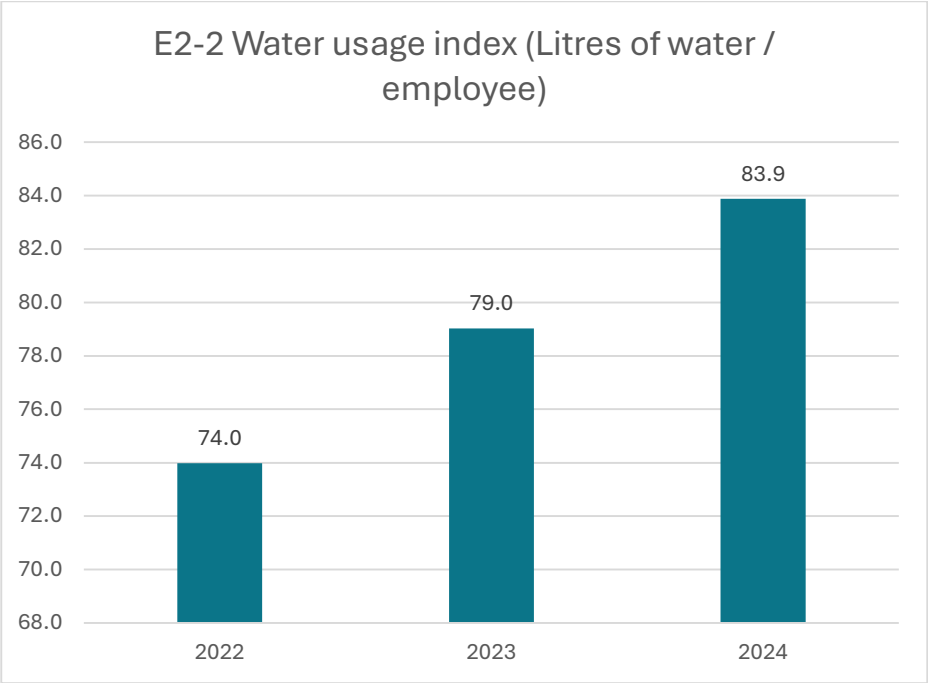
The energy consumption indicator for climate control could not be identified by Restaurant, as there are no electricity meters that can specifically measure the consumption of climate control equipment alone.

E2- Total Water Usage

	2022	2023	2024
E2-1 Water usage	1,390	1,485	1,670
E2-2 Water usage index	74.0	79.0	83.9
E2-3 Policies for saving water	Applicable	Applicable	Applicable



2 E2-1 Water Usage



3 E2-2 Water usage index

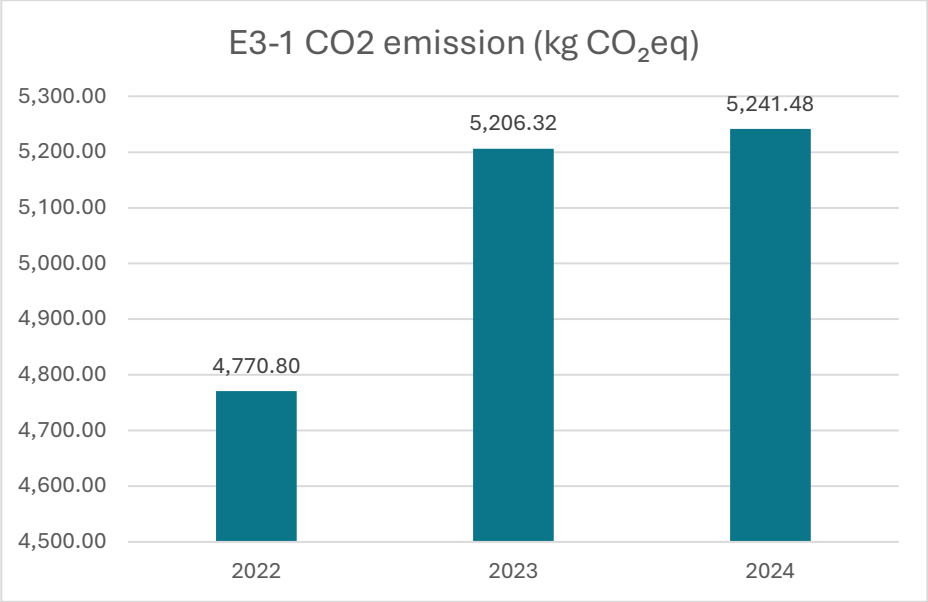
E2-3 Policies for saving water

The restaurant has policies in place, including filling the dishwasher to its maximum capacity, ensuring taps are properly closed, reporting any issues in the bathroom facilities, and conducting regular informative sessions for employees—especially for new hires upon starting work.

E3- Greenhouse Gas Emissions

	2022	2023	2024
E3-1 CO2 emission (scope 1): Direct GHG emissions include, but are not limited to, the CO2 emissions from the fossil fuel consumption	_	_	_
E3-1 CO2 emissions (Scope 2): Energy indirect GHG emissions include, but are not limited to, the CO2 emissions from the generation of purchased or	4,770.80	5,206.32	5,241.48

acquired electricity, heating, cooling, and steam consumed by the company			
E3-1 CO2 emissions (scope 1): Other indirect (Scope 3) GHG emissions are a consequence of an organization's activities, but occur from sources not owned or controlled by the organization	N/A	N/A	N/A
E3-2 Policies to reduce CO2 emissions	Applicable	Applicable	Applicable



4 E3-1 CO2 emission (kg CO_2eq)

E3-2 Policies to reduce CO2 emissions:

The SME has policies in place to reduce emissions. It promotes energy efficiency practices among the employees on-site, such as the responsible use of electrical equipment and turning off lights when closing the premises and conducting regular informative sessions for employees—especially for new hires upon starting work.

The organization implements the Kilometer Zero (KM 0) practice in the procurement of food products, prioritizing local and nearby suppliers. This strategy helps reduce the carbon footprint associated with transportation.

Efficient management of electricity consumption, thanks to the engagement of an external service that monitors usage and provides advice on implementing responsible practices and purchasing new equipment to minimise electricity consumption.

E4 – Total Waste Generation

	2022	2023	2024
E4-1 Waste weight	–	–	–

Waste of the restaurant has not been quantified by weight.

The organic waste generated in the restaurant has not been quantified by weight. Similarly, paper/cardboard and plastic waste are not measured; these are disposed of in the specific containers provided by the local council. Glass waste from beer and soft drink bottles has also not been quantified, as it is 100% recycled. The supplier collects the empty bottles and pays a fee known as the green point.

E5-Recycling Rate

	2022	2023	2024
E5-1 Waste weight recycled per year	–	–	–
E5-2 Recycling policies	Applicable	Applicable	Applicable

E5-1 Waste weight recycled per year

Recycled waste has not been quantified; however, it is known that all glass is 100% recycled, and leftovers from meat and fish are reused to prepare other dishes, such as stocks.

E5-2 Recycling policies

The SME Recycling has policies. It promotes Waste segregation, reuse of food waste (e.g., fish heads). And conducting regular informative sessions for employees—especially for new hires upon starting work.

E6-Environmental Management System Certification

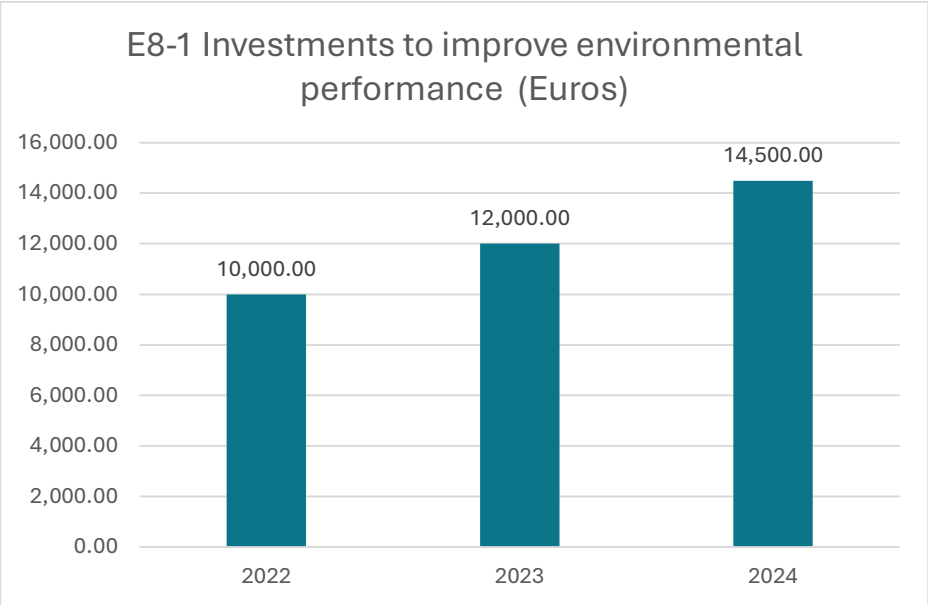
The company doesn´t have an Environmental Management System.

E7- Energy Management System Certification

The company doesn´t have the Energy Management System Certification.

E8- Environmental Investments

	2022	2023	2024
E8-1 Investments to improve environmental performance	10,000.00	12,000.00	14,500.00



5 E8-1 Investments to improve environmental performance

The Environmental Investments are:

The company has contracted an external service for energy management, which provides advice to minimise energy consumption and consequently the associated greenhouse gas emissions.

The restaurant has an electric vehicle for transportation, thereby reducing carbon emissions and minimising its environmental impact. This initiative is part of its commitment to sustainable mobility and energy efficiency, aligning with the principles of environmental responsibility and contributing to the reduction of its ecological footprint.

The company has implemented a sustainable mobility strategy to facilitate employees commuting to work by bicycle or electric scooter. To support this, it has designated a specific parking area and launched an awareness campaign among its team to encourage the use of these eco-friendly modes of transport.

The organisation has an electrical energy storage system, which contributes to a more efficient management of energy consumption. This technology helps optimise electricity use and reduce peak demand.

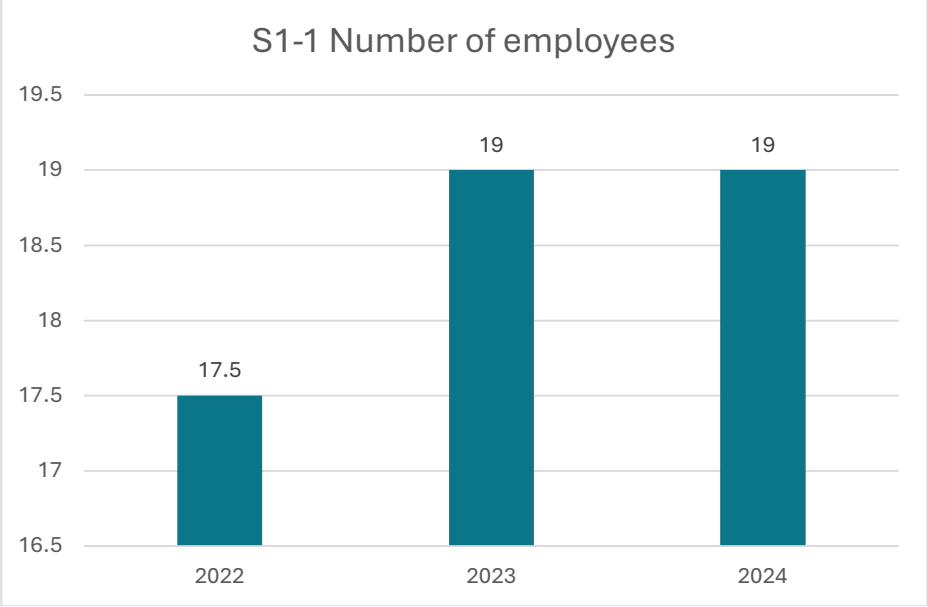
Other measures implemented to contribute to lower energy consumption and a reduction in carbon emissions include: The organisation has adopted measures to improve energy efficiency, such as replacing traditional lighting with LED technology. In addition, a system of compartmentalising air conditioning use has been implemented, transitioning from centralised climate control to a system that regulates temperature individually by room.

7. Social Indicators

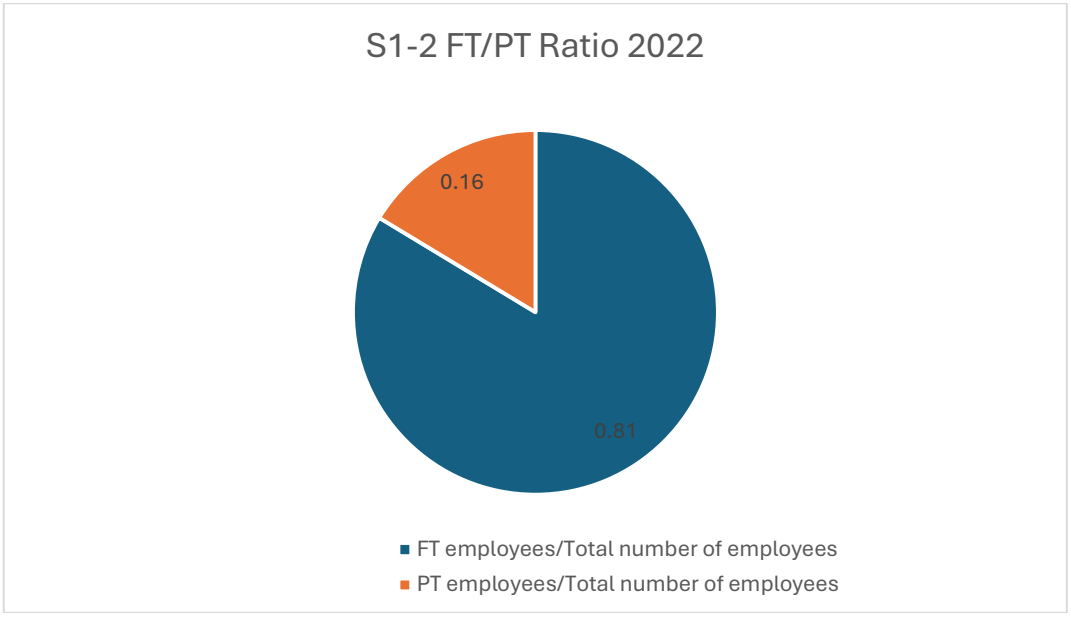
In the section of social indicators company must disclose at least the mandatory indicators which presented in this report.

S1-Characteristics of SME's Employees

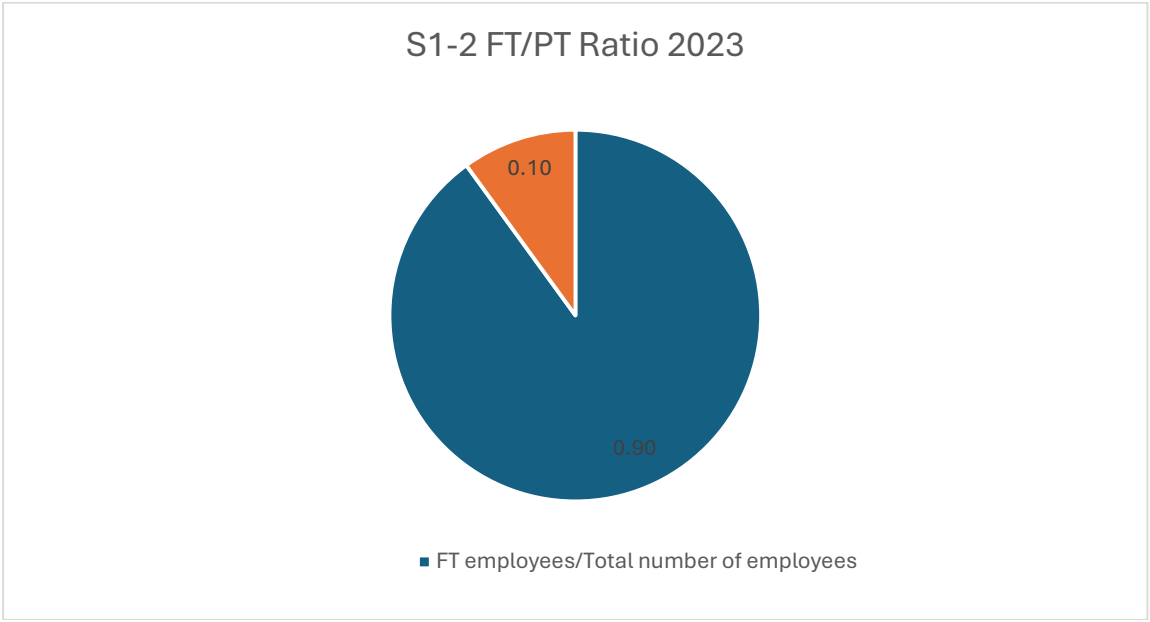
	2022	2023	2024
S1-1 Number of employees	16-19= 17,5	18-20= 19	17-21
S1-2 FT / PT Ratio	FT 0.81 PT 0.16	FT 0.9 PT 0.1	FT 0.84 PT 0.16
S1-3 Gender Distribution	F 0.56 M 0.44	F 0.50 M 0.50	F 0.53 M 0.47
S1-4 Nationality Distribution	94% native workers 6% foreign workers	0.88% native workers 0.12% foreign workers	0.8% native workers 0.2% foreign workers



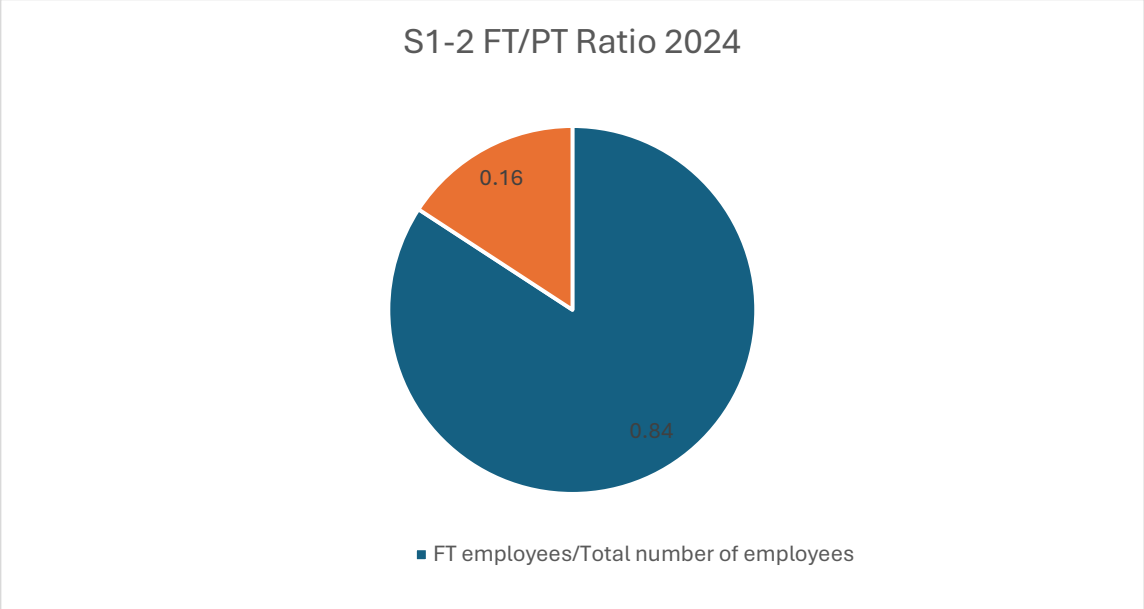
6 S1-1 Number of employees



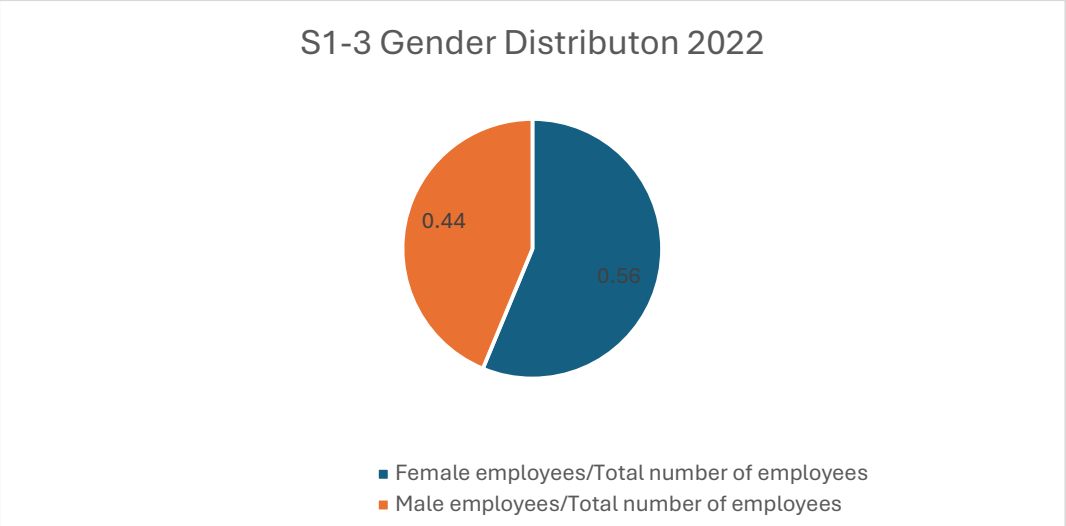
7 S1-2 FT/PT Ratio 2022



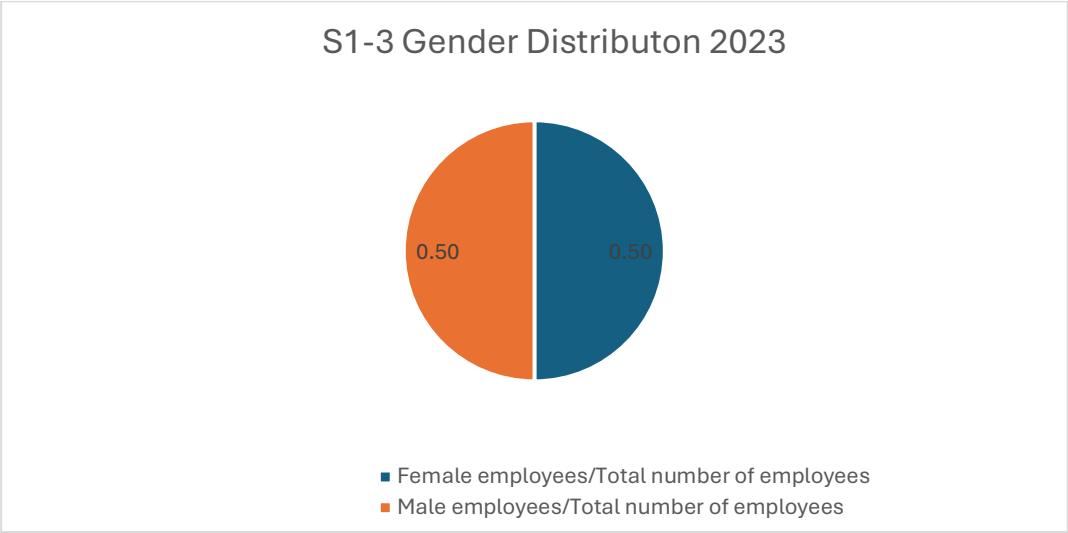
8 S1-2 FT/PT Ratio 2023



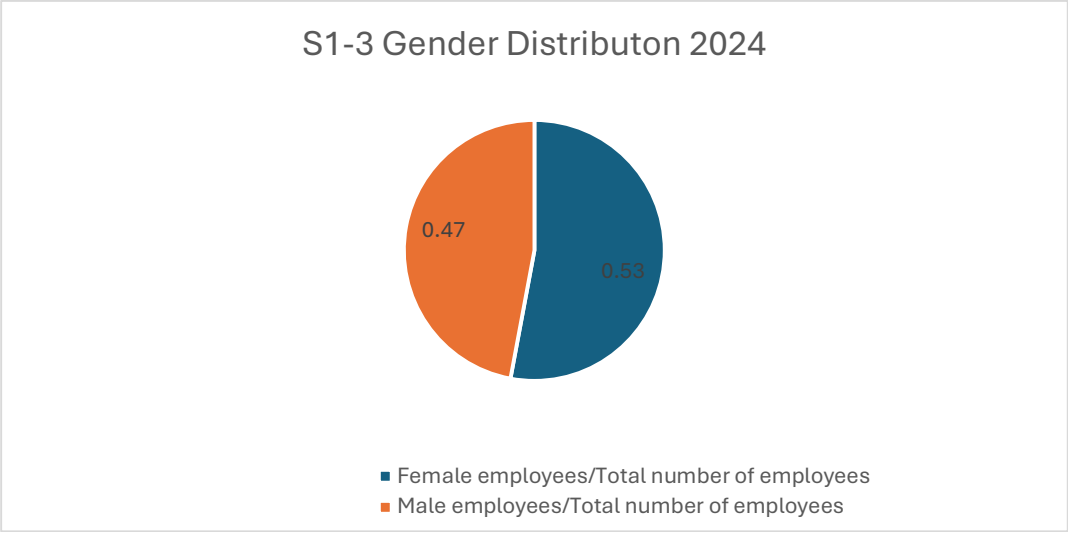
9 S1-2 FT/PT Ratio 2024



10 S1-3 Gender Distributon 2022

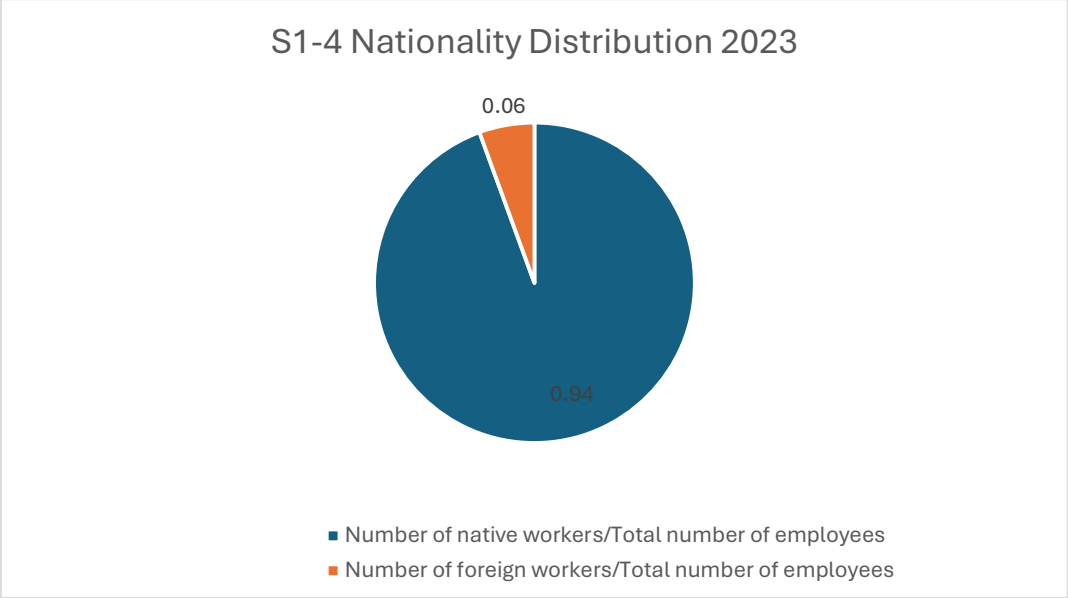


11 S1-3 Gender Distributon 2023



12 S1-3 Gender Distributon 2024

13 S1-4 Nationality Distribution 2022



14 S1-4 Nationality Distribution 2023

15 S1-4 Nationality Distribution 2024

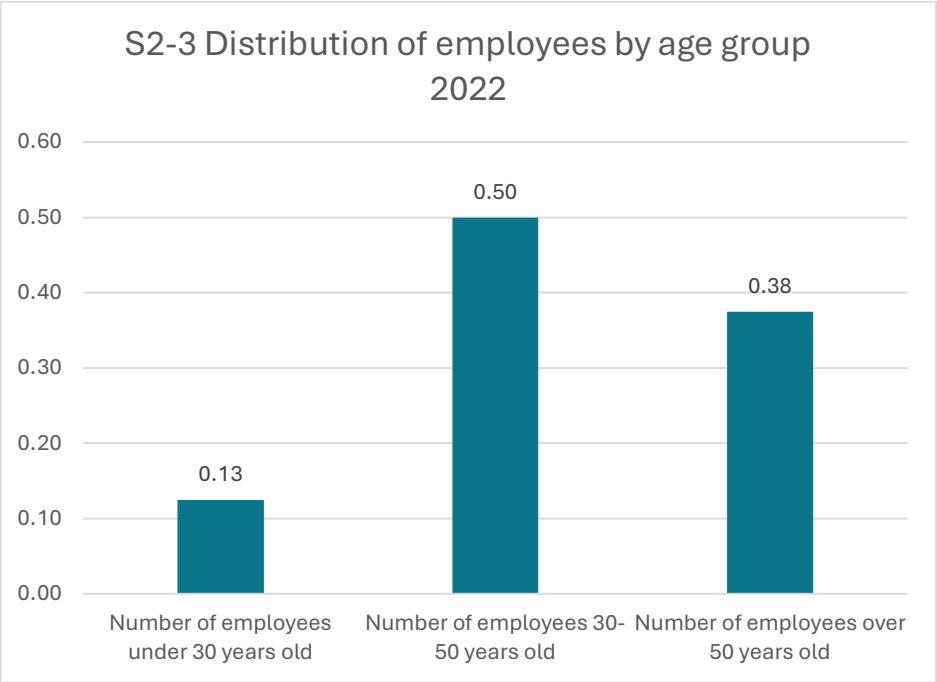
S2-Diversity & Inclusion indicators

	2022	2023	2024
S2-1 Policies	Applicable	Applicable	Applicable
S2-2 Gender distribution in number and percentage at top management level amongst its employees.	1 F (6.25%)	1 F (5.56%)	1 F (5.88%)
S2-3 Distribution of employees by age group	Under 30 = 2 30-50 = 8 50+ = 6	Under 30 = 3 30-50 = 9 50+ = 6	Under 30 = 3 30-50 = 8 50+ = 6
S2-4 Percentage of employees with disabilities amongst SME's employees	6.25%	5.56%	5.88%

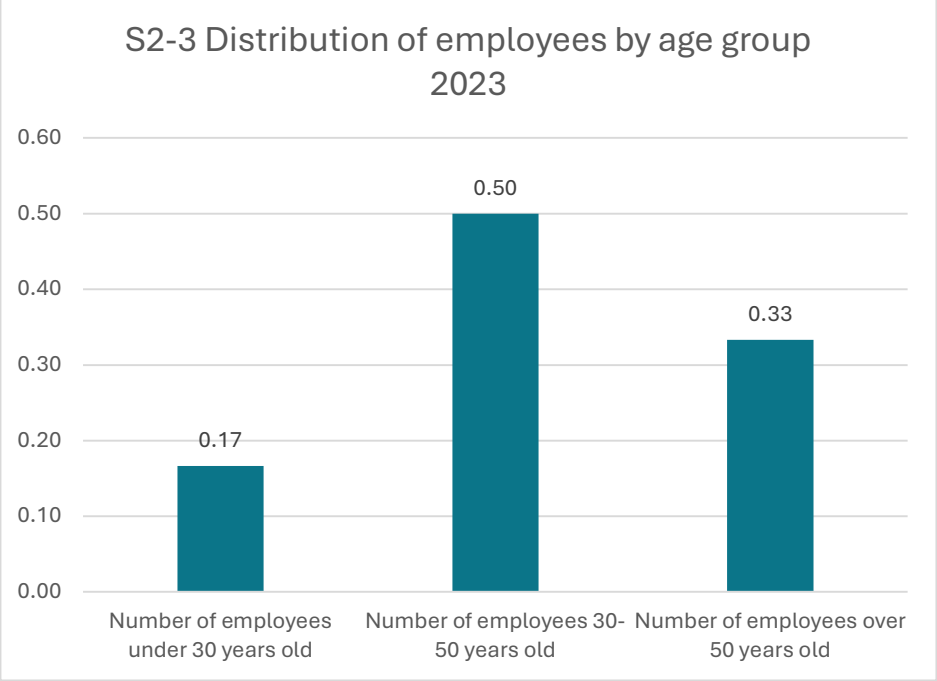
S2-1 Policies:
The SME has written diversity and inclusion policies and has trained employees.

S2-2 Gender distribution in number and percentage at top management level amongst its employees:
100% of the board member is a woman from 2022 to 2024.

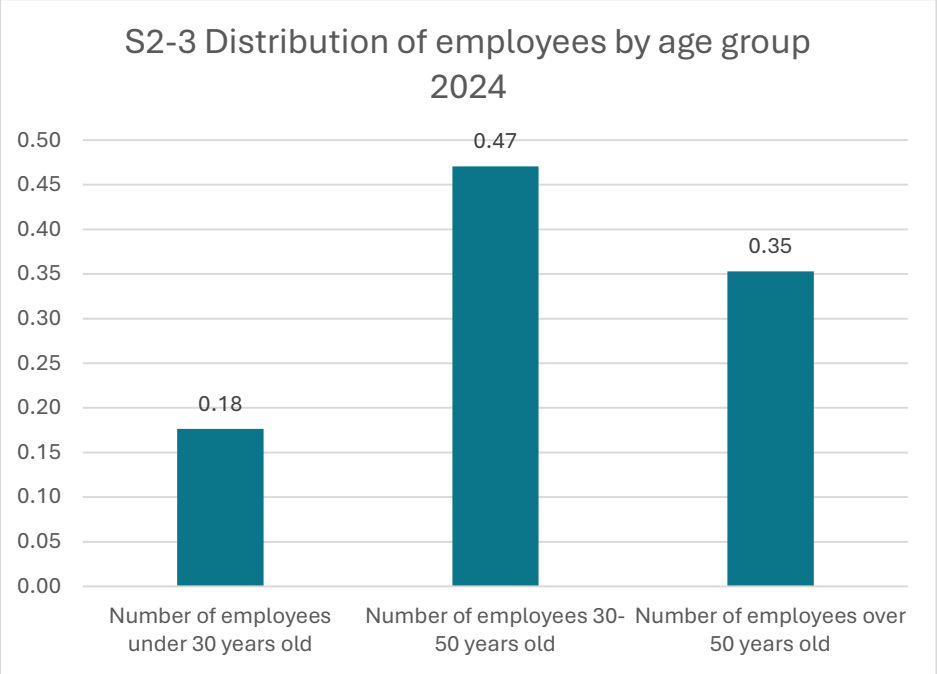
S2-3 Distribution of employees by age group



16 S2-3 Distribution of employees by age group 2022



17 S2-3 Distribution of employees by age group 2023



18 S2-3 Distribution of employees by age group 2024

S3- Work life balance

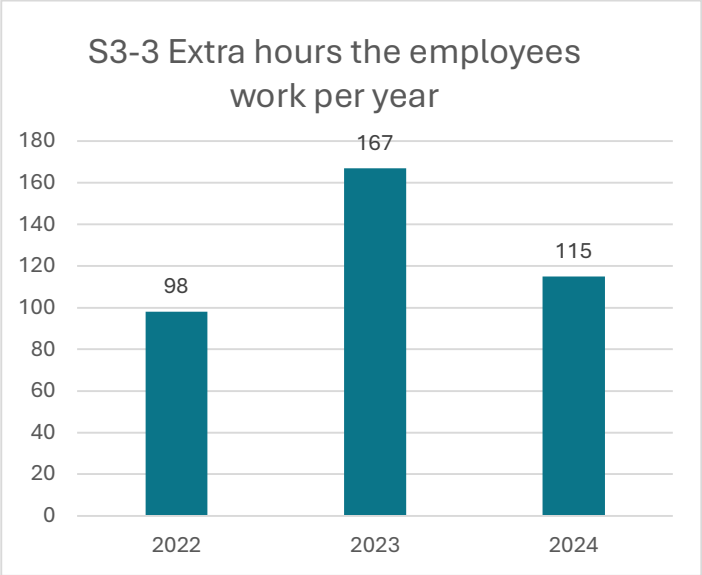
	2022	2023	2024
S3-1 Percentage of employees entitled to take family-related leaves	6.25%	11.11%	5.88%
S3-2 Percentage of entitled employees that took family-related leaves, and a breakdown by gender	0%	0%	0%
Number of family-related leaves for entitled employees/ Number of family-related leaves for all employees	0	5.56%	0
Number of family-related leaves for female entitled employees/ Number of family-related leaves for entitled employees	0	5.56%	0

Number of family-related leaves for male entitled employees/ Number of family-related leaves for entitled employees	6.25%	5.56%	5.88%
S3-3 Number of extra hours the employees work per year	98	167	115
S3-4 Policies regarding keeping balance between work and personal life (on-call/stand by policies)	Applicable		

S3-1 Percentage of employees entitled to take family-related leaves and S3-2 Percentage of entitled employees that took family-related leaves, and a breakdown by gender: In the past three years, employees have not requested family-related leave.

S3-3 Number of extra hours the employees work per year

Overtime hours are tracked via the "SKELO" software.



19 S3-3 Number of extra hours the employees work per year

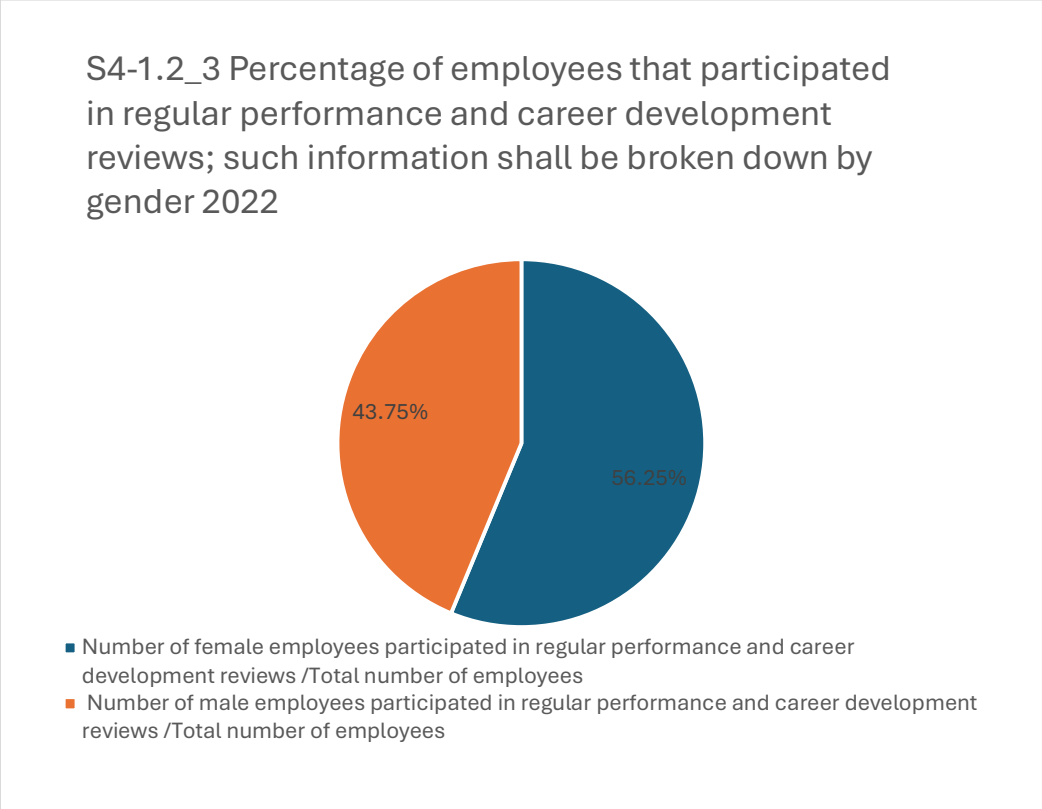
S3-4 Policies regarding keeping balance between work and personal life (on-call/stand by policies):

In the restaurant, management implements measures to ensure a proper balance between employees' work and personal lives. Leave is granted to help them reconcile professional and personal responsibilities. For example, some employees may choose to work morning shifts to have their afternoons free to spend with their children. Likewise, flexibility in shift allocation is promoted, facilitating work-life balance and the well-being of the team.

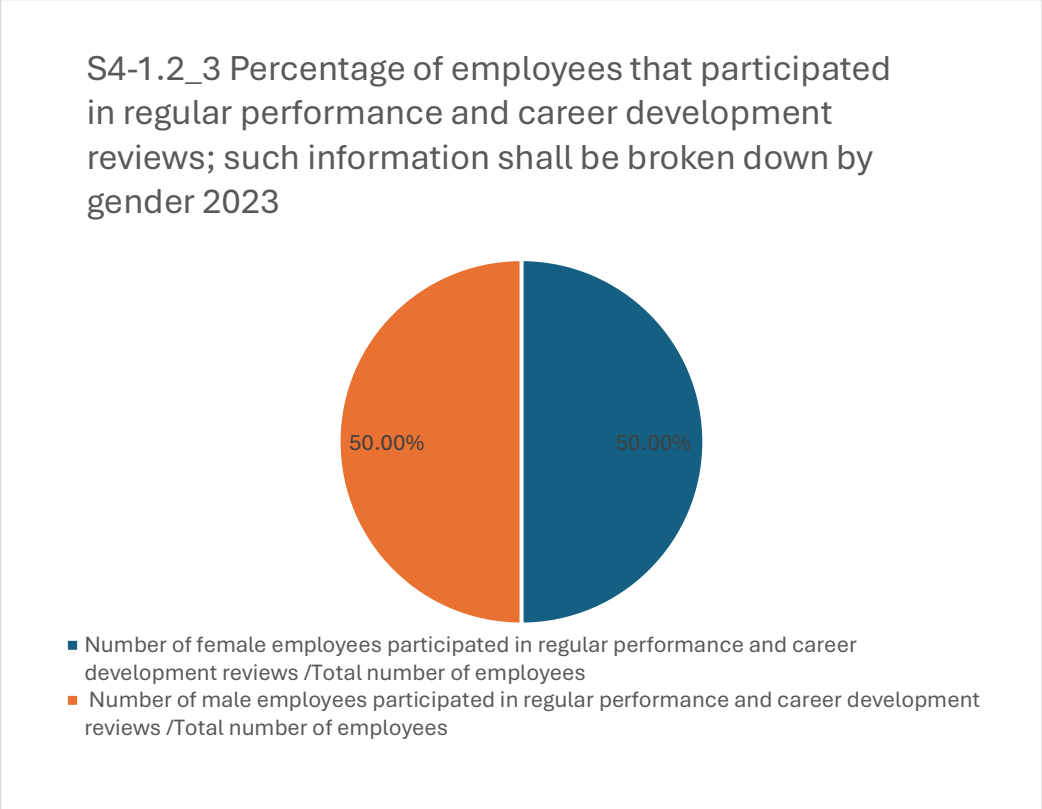
S4- Training and skills development

	2022	2023	2024
S4-1 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by employee category and by gender			
S4_1.1 Number of employees participated in regular performance and career development reviews /Total number of employees	100.00%	100.00%	100.00%
S4_1.2 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by gender	F: 56.25% M:43.75%	F: 50% M: 50%	F: 52.94% M:52.94%
S4_1.3 Number of category 1 (CEO) employees participated in regular performance and career development reviews /Total number of employees	6.25%	5.56%	5.88%
S4_1.4 Number of category 2 (Kitchen staff and waiters) employees participated in regular performance and career development reviews /Total number of employees	93.75%	94.44%	94.12%
S4-2 Average number of training hours per employee, by employee category and by gender	Per employee (CEO): 8	Per employee (CEO): 10	Per employee (CEO): 12

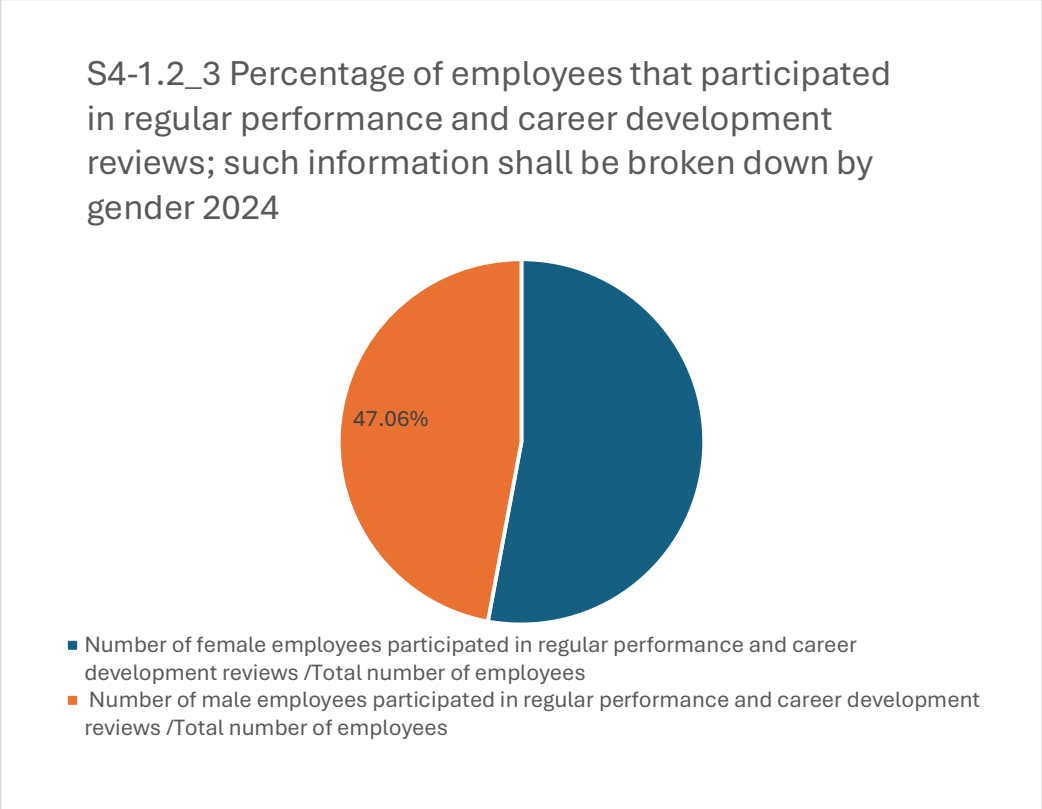
	Per employee (Kitchen staff and waiters): 8 F: 56.25% M: 43.75%	Per employee: (Kitchen staff and waiters)10 F: 50% M:50%	Per employee: (Kitchen staff and waiters)12 F: 52.94% M: 47.06%



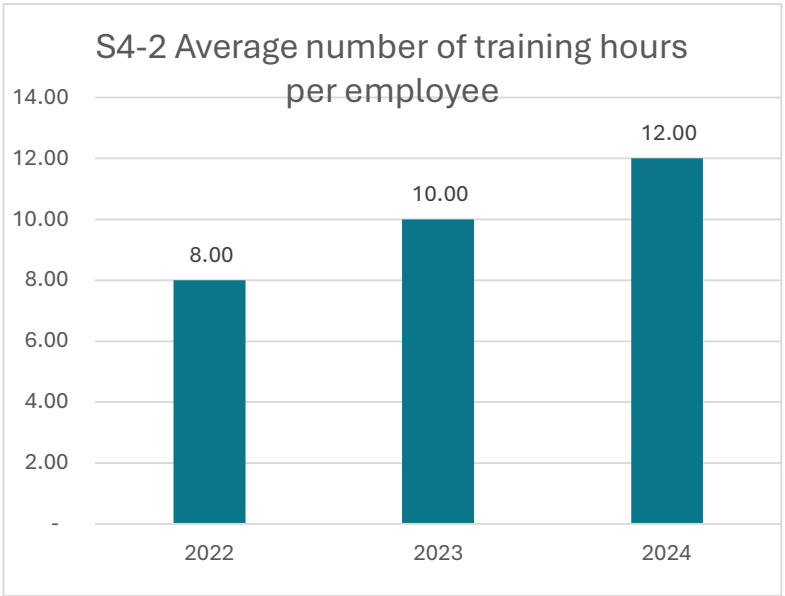
20 S4-1.2_4 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by gender 2022



21 S4-1.2_3 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by gender 2023



22 S4-1.2_3 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by gender 2024



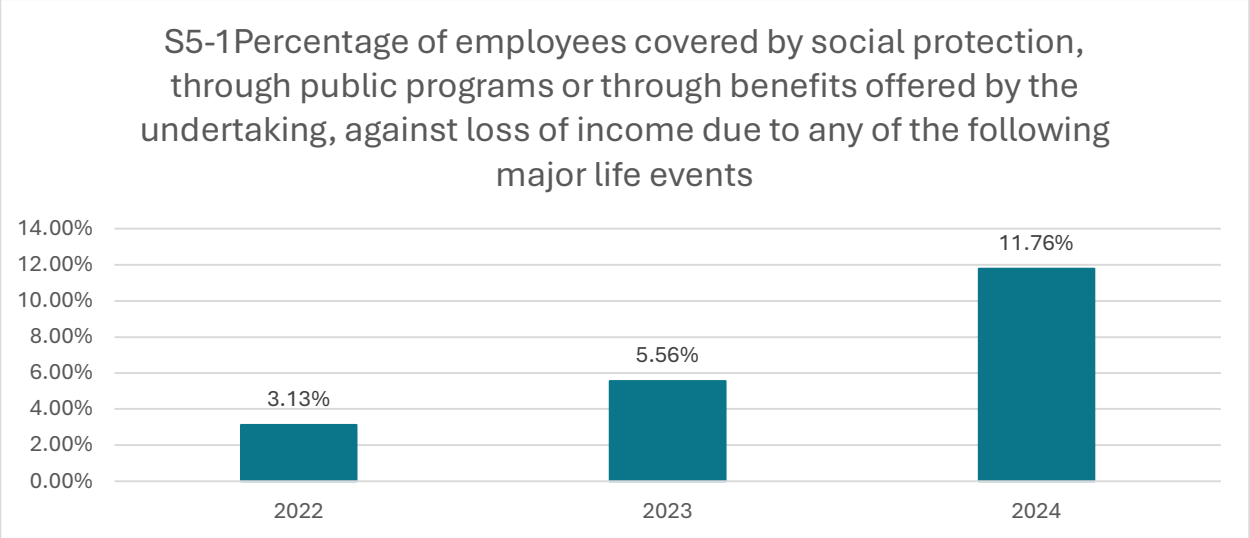
23 S4-2 Average number of training hours per employee per year

S5-Social protection

	2022	2023	2024
S5-1 Percentage of employees covered by social protection, through public programs or through benefits offered by the undertaking, against loss of income due to any of the following major life events	100%	100%	100%

S5-1 Percentage of employees covered by social protection, through public programs or through benefits offered by the undertaking, against loss of income due to any of the following major life events:

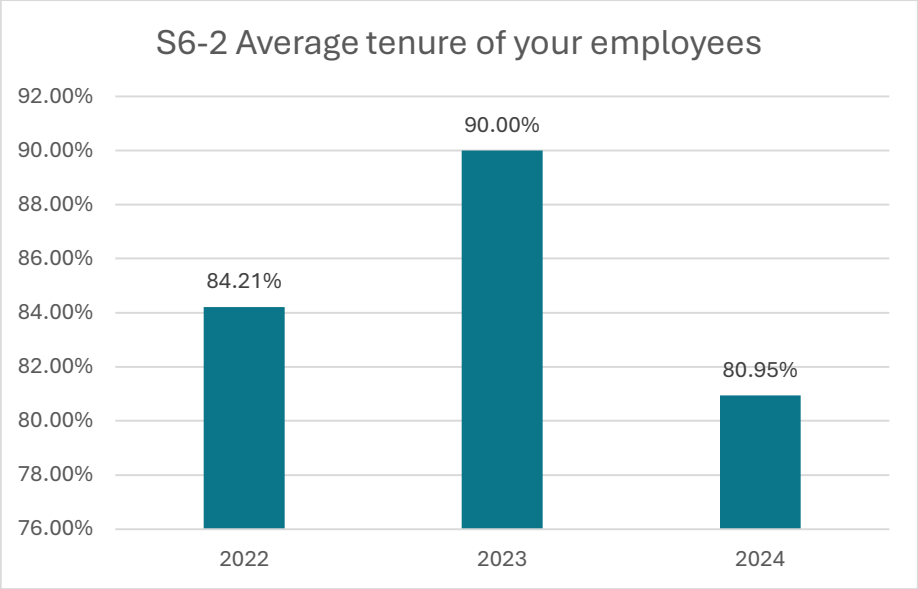
All employees with an employment contract in Spain are protected against loss of income due to sickness, unemployment, occupational accidents, maternity/paternity, and retirement, either through the public Social Security system or through additional benefits that the company may offer.



24 S5-1 Percentage of employees covered by social protection, through public programs or through benefits offered by the undertaking, against loss of income due to any of the following major life events

S6-Employee engagement

	2022	2023	2024
S6-1 Score/level of engagement	100%	100%	100%x
S6-2 Average tenure of your employees	84.21%	90.00%	80.95%



25 S6-2 Average tenure of your employees

S7-Employee Health and safety

	2024
S7-1 Measures taken to protect health and safety	Applicable
S7-2 Certifications regarding health and safety at work	Applicable

S7-1 Measures taken to protect health and safety

In the restaurant, various measures are implemented to ensure the health and safety of employees and customers. These include continuous training in hygiene and food safety practices, the use of appropriate personal protective equipment (PPE), and the establishment of protocols for managing occupational risks such as fires, falls, or food poisoning. In addition, regular inspections of the

premises are carried out to ensure compliance with all safety regulations, both in the kitchen and service areas. The restaurant also has established emergency procedures, ensuring that staff are trained to act efficiently in risky situations.

S7-2 Certifications regarding health and safety at work

Although the restaurant does not hold a specific certification in health and safety at work, it complies with the current regulations in Spain by contracting an external prevention service, as required by labour legislation. This service is responsible for assessing workplace risks, developing prevention plans, conducting internal safety audits, and providing ongoing training to staff on health and safety matters.

Additionally, the external prevention service advises the restaurant on implementing corrective measures and updating protocols to address potential occupational risks, thereby ensuring compliance with legislation regarding employee health and safety protection. Through this collaboration, it is ensured that all employees are protected and trained to carry out their work in a safe and healthy environment.

S8-Customer Data Protection and Privacy

En el restaurante, el cumplimiento de las políticas de protección de datos se gestiona a través de la implementación de tres programas software específicos: SKELLO, CoverManager y Hosteltáctil, los cuales son herramientas clave para garantizar la seguridad y privacidad de los datos tanto de los empleados como de los clientes.

- SKELLO: Este software, utilizado para la gestión de horarios y personal, asegura que los datos laborales, como las horas trabajadas, los registros de asistencia y las solicitudes de permisos, sean almacenados de forma segura y conforme a las normativas de protección de datos. Los accesos a la información están restringidos y controlados, y el sistema cuenta con medidas de encriptación para evitar cualquier acceso no autorizado.

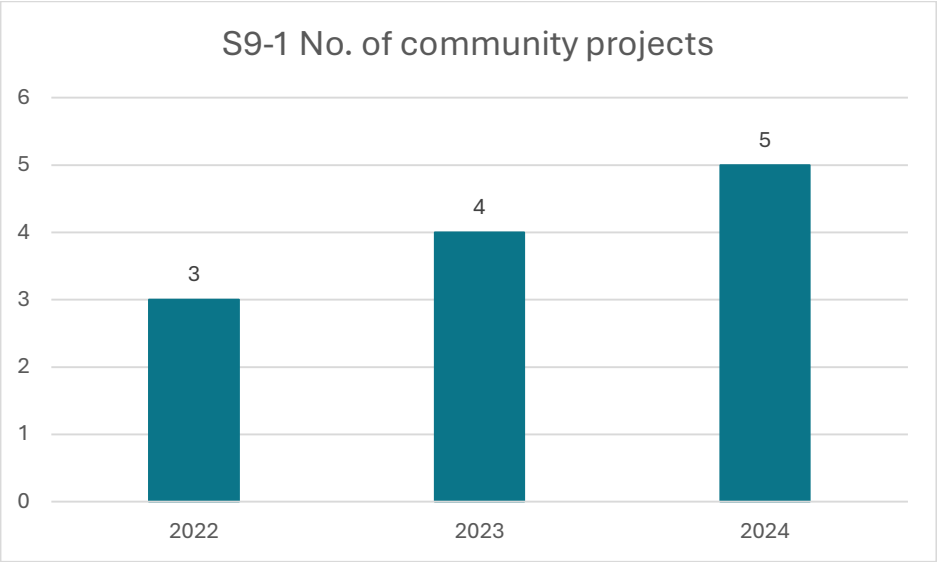
- CoverManager: Esta plataforma se emplea para la gestión de reservas y clientes, y asegura que los datos personales de los clientes (como nombres, números de teléfono y correos electrónicos) se gestionen de manera adecuada y segura. CoverManager incluye controles de acceso y auditorías periódicas para verificar que todos los datos se manejan conforme a la legislación vigente de protección de datos.

- Hosteltáctil: Este software se utiliza para el control de ventas y la gestión de la caja, garantizando que los datos de transacciones comerciales y detalles personales de los clientes sean almacenados de manera segura. Además, Hosteltáctil tiene implementadas funcionalidades que permiten la eliminación segura de datos una vez que ya no son necesarios, lo que contribuye a la conformidad con los principios de minimización de datos y conservación limitada.

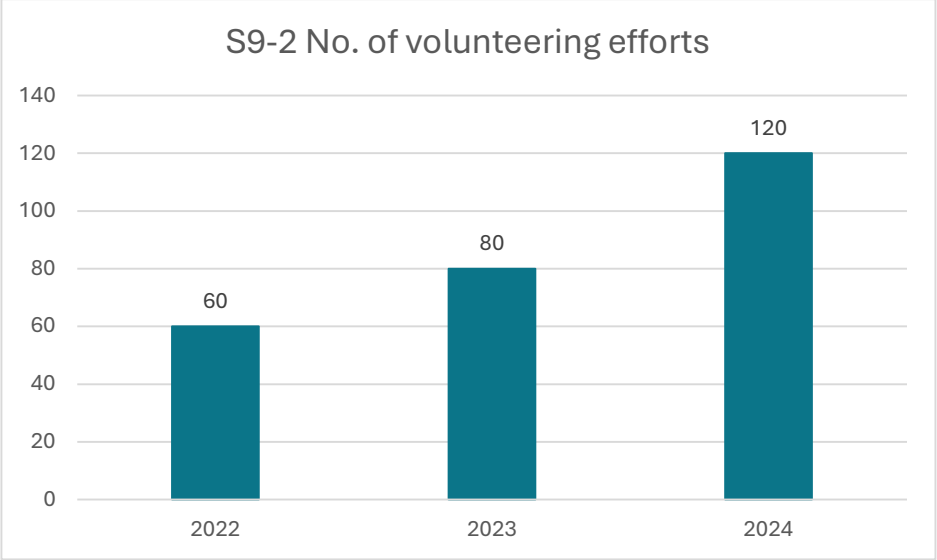
La adherencia a las políticas de protección de datos se evalúa mediante auditorías internas regulares, donde se revisa el uso y acceso a los programas mencionados. Además, se realiza una formación periódica al personal para asegurar que todos los empleados estén familiarizados con las mejores prácticas en la protección de datos y que cumplan con los procedimientos establecidos.

S9-Community Engagement and Support

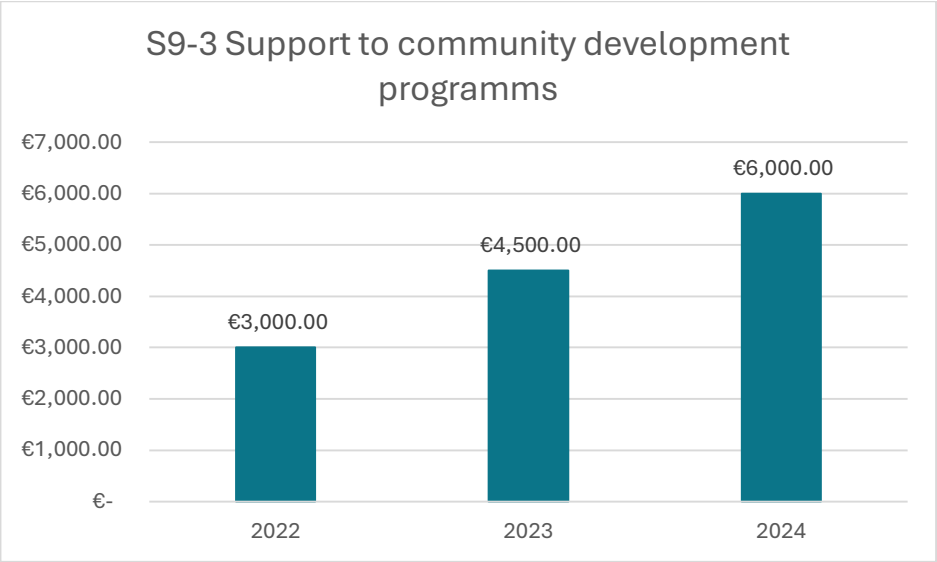
	2022	2023	2024
S9-1 No. of community projects	3	4	5
S9-2 No. of volunteering efforts (Number of volunteering effort)	60	80	120
S9-3 Support to community development programs (euros)	3,000.00 €	4,500.00 €	6,000.00 €



26 S9-1 No. of community projects



27 S9-2 No. of volunteering efforts



28 S9-3 No. of volunteering efforts

For years, Restaurant has stood out for its strong commitment to the community, demonstrating a solid dedication to social responsibility and corporate social responsibility (CSR), key elements within ESG (Environmental, Social, Governance) criteria. Through various collaborations with NGOs and associations, the restaurant has tirelessly worked to support social causes and promote well-being in the local community.

Among the entities with which Restaurant maintains ongoing collaboration, **La Casa de la Caridad**, dedicated to offering support to disadvantaged individuals, and the **Down Syndrome Association - Asindown**, whose mission is to promote the full inclusion of people with Down syndrome and intellectual disabilities, are particularly notable. The restaurant actively participates in fundraising activities and events organized by these entities, helping to raise awareness about the importance of inclusion and the holistic development of these groups.

The restaurant also collaborates with several schools, supporting educational and cultural events, especially international student exchange programmes, which contribute to the cultural and social enrichment of young people and their communities. Furthermore, Restaurant works closely with

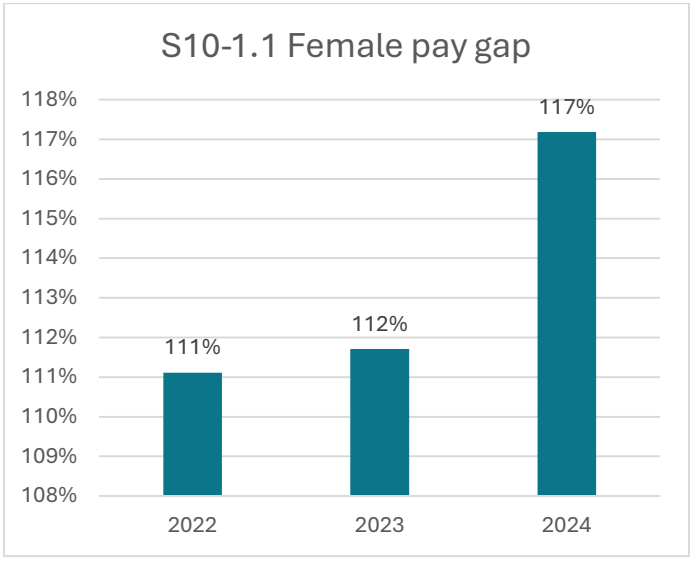
the **ACOGE Association**, which focuses on the labour integration of migrants, promoting diversity and equal opportunities in the workplace.

In response to the disasters caused by the **DANA** (Isolated Depression at High Levels) and the intense rains and floods that severely impacted the Valencian Community, the restaurant has shown exceptional commitment by participating in the initiative **"Desde Valencia para Valencia** Mesa 0 – Desde Valencia Para Valencia**"**. This campaign, in collaboration with the **Valencian Association of Entrepreneurs (AVE)**, aims to raise funds to help the victims of the DANA, with a special focus on the most vulnerable families and the recovery of the most affected areas. Through this collaboration, Restaurant reaffirms its commitment to helping local communities overcome crises and contribute to their economic and social recovery.

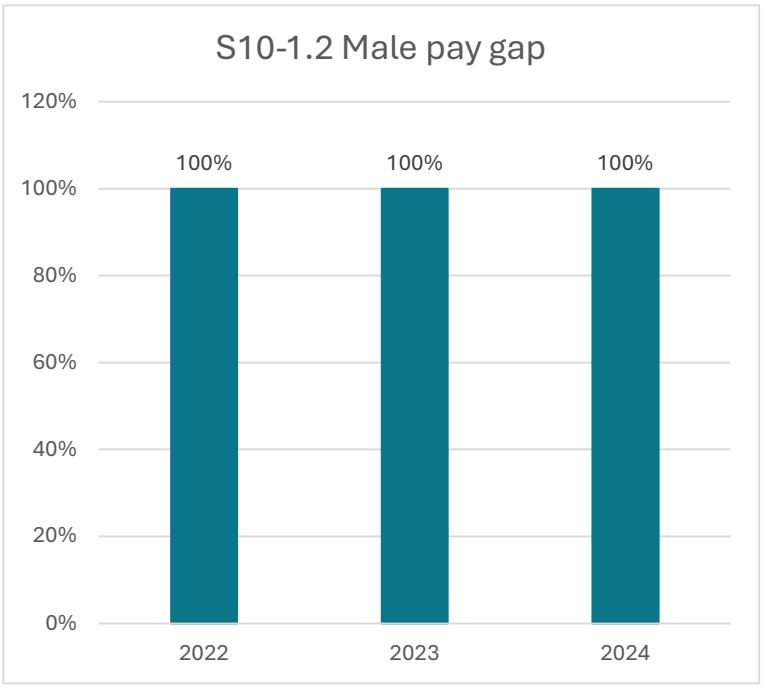
The community support strategy of Restaurant is aligned with the social principles of ESG, demonstrating a comprehensive approach that favours inclusion, solidarity, and social development. The company not only contributes to improving the quality of life for those in need but also promotes a culture of collective responsibility and mutual support, essential elements in building a more equitable and sustainable community.

S10-Employee Compensation (pay gap and total compensation)

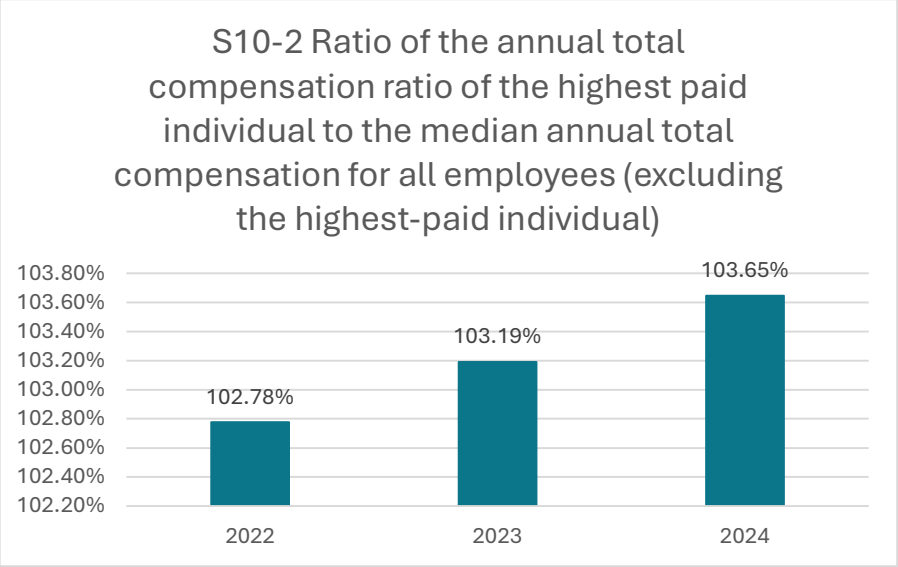
	2022	2023	2024
S10-1 Male-female pay gap (*The CEO's salary has been taken into account.)	F: 111%* M: 100%	F: 112%* M: 100%	F: 117%* M: 100%
S10-2Ratio of the annual total compensation ratio of the highest paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	102.78%	103.19%	103.65%



29 S10-1.1 Female pay gap



30 S10-1.2 Male pay gap



31 S10-1.2 Ratio of the annual total compensation ratio of the highest paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)

S11-Customer satisfaction and loyalty

	2024
S11-1 Customer satisfaction	8
S11-2 Percentage of returning customers	75%

S11-1 Customer satisfaction

Customer satisfaction is measured through an integrated reservation management system called CoverManager. This software not only streamlines the reservation process but also automatically sends a survey to the person who made the reservation once the service has been provided. The survey is designed to assess various aspects of the restaurant experience, allowing for precise data collection regarding customer satisfaction levels. This methodology contributes to continuous feedback and the implementation of improvements that ensure a high-quality dining experience, aligned with the company's sustainability and social responsibility standards. Additionally, the company offers social media channels and a phone line for receiving further feedback from users.

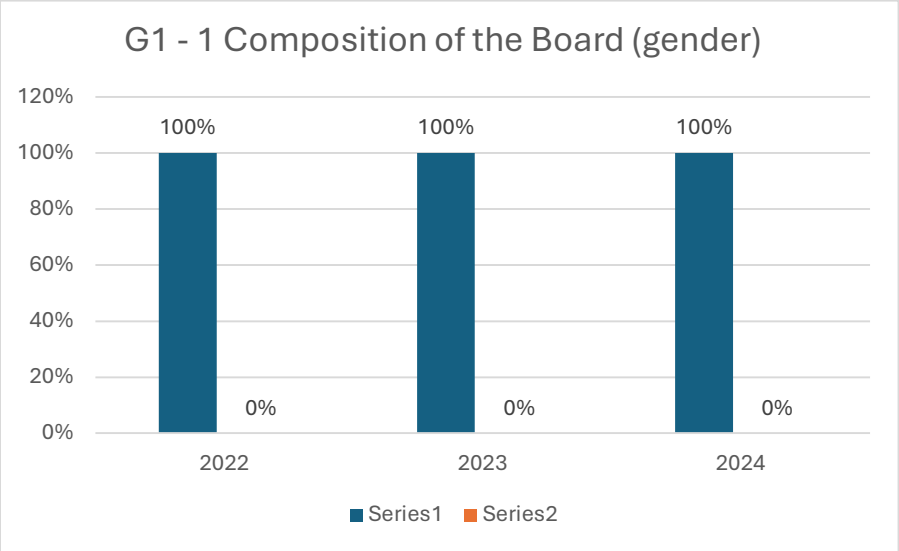
S11-2 Percentage of returning customers

The restaurant enjoys a strong tradition in the neighbourhood, serving as a landmark for the celebration of special events. This distinctive character has led customers to view the establishment as a welcoming and family-friendly place, contributing to customer loyalty. Furthermore, due to its recognised quality and excellence in service, those visiting the city of Valencia also choose this restaurant to experience something unique. These features result in a significant proportion of customers returning, reflecting a high percentage of repeat visitors, which serves as an indicator of the satisfaction and trust placed in the restaurant.

8. Governance Indicators

G1 - Board Diversity and Independence

	2022	2023	2024
G1-1 Composition of the Board (gender, nationality, skills, expertise)	Female100% Male 0% Foreign 0% Native 100%	Female 100% Male 0% Foreign 0% Native 100%	Female 100% Male 0% Foreign 0% Native 100%
G1-2 Percentage of independent directors	0	0	0



30 G1 - 1 Board Diversity Gener

G2 - Corporate Governance Policy Adherence

	2024
G2-1 Set of key Corporate Governance policies	Applicable

The restaurant has established a responsible governance framework through the implementation of a **Sustainability Code of Conduct**, which regulates key aspects such as **waste management, employee behaviour, and the use of mobile devices** in the workplace. This code promotes ethical

and sustainable practices, ensuring an ongoing commitment to social and environmental responsibility. It is incorporated into the document called the "Employee Handbook.

Additionally, the restaurant has outsourced **occupational health and safety management** to a specialised company, ensuring regulatory compliance and the application of best practices in worker protection. This initiative strengthens risk management and employee well-being, aligning with the principles of sustainability and corporate governance.

These measures reflect the restaurant's commitment to transparency, ethics, and sustainability in its daily operations, contributing to more efficient and responsible management.

G3 - Supplier Relationship Management and Sustainability Strategy

	2024
G3-1 Description of SME's approach to supplier relationships	Applicable
G3-2 Percentage of SME's suppliers adhering to environmental and social criteria / standards.	95%

G3-1 Description of SME's approach to supplier relationships

The SME has implemented a supplier segmentation model based on strategic criteria that optimise management and promote more efficient and sustainable business relationships. Suppliers are classified into two main categories:

1. **Large companies**: These suppliers are subject to strict ESG regulations, ensuring their commitment to environmental, social, and governance standards. Their regulatory compliance and capacity for innovation enable the integration of sustainable practices into the SME's supply chain.

2. **Local small and medium-sized enterprises (SMEs)**: The SME prioritises collaboration with **local (Km0) suppliers** and those offering **organic products**, contributing to a reduced carbon footprint and the promotion of the local economy. This strategy fosters more sustainable supply chains and strengthens community ties.

G3-2 Percentage of SME's suppliers adhering to environmental and social criteria / standards

Restaurant has established a sourcing policy aligned with ESG criteria, prioritising the selection of suppliers that meet environmental and social standards. Thanks to this approach, approximately 95% of its suppliers, primarily small and medium-sized enterprises (SMEs), adhere to these standards, as they are dedicated to developing organic and sustainable products.

This strategy not only ensures a responsible supply chain but also strengthens the restaurant's commitment to sustainability, promoting the consumption of products with a lower environmental impact and fostering business relationships based on ethical principles and social responsibility.

G4 - Performance-Linked Executive Compensation Ratio

	2022	2023	2024
G4-1 Percentage of an executive's total compensation that is variable and tied to performance metrics	N/A	N/A	N/A

This indicator does not apply in the case of Restaurant, as the management structure is led by a single individual responsible for the overall management and strategic decision-making. Since there is no executive team with variable compensation tied to performance metrics, the profits generated by the business are reinvested directly into the continuous improvement of the operation, with a focus on sustainability, service quality, and the development of more environmentally responsible products.

This management model allows for a more direct and personalised approach to strengthening the restaurant, ensuring that profits are allocated to initiatives that reinforce its commitment to ESG principles and promote long-term sustainable growth.

G5 – Stakeholder Engagement

	2022	2023	2024
G5-1 Customer Satisfaction	_	_	8
G5-2 Employee Satisfaction			Applicable
G5-3 Community engagement Score (hours)	Number of community projects: 3 Volunteering hours: 60 Support to community development programs: 3,000€	Number of community projects: 4 Volunteering hours: 80 Support to community development programs 4,500€	Number of community projects: 5 Volunteering hours:120 Support to community development programs 6,000€

G5-1 Customer Satisfaction

The **CoverManager** reservation management system not only enhances the operational efficiency of the restaurant but also has a positive impact on society by promoting a culture of customer care and continuous improvement. By collecting accurate data on customer satisfaction, the restaurant can identify areas for improvement and make adjustments that directly benefit diners. This ongoing feedback allows for the delivery of a high-quality dining experience, contributing to the creation of spaces that foster enjoyment and social interaction.

Moreover, the use of this system reflects the restaurant's commitment to social responsibility, as it enables the business to swiftly adapt to customer expectations and needs, promoting an inclusive and accessible environment. By incorporating communication channels such as social media and a telephone line, the restaurant provides the community with various ways to share their feedback, strengthening customer relationships and demonstrating a proactive approach to improving the overall experience.

G5-2 Employee Satisfaction

Instead of assessing employee satisfaction through written surveys, Restaurant adopts a more direct and personalised approach to ensure that the views of its team are heard. Employees are periodically consulted verbally to assess their level of satisfaction, allowing for more open and fluid communication. In addition, they have several options to express their suggestions, concerns, or feedback, including a suggestion box, face-to-face meetings, a telephone line, and an exclusive email address for reporting their satisfaction or dissatisfaction.

This approach enables the restaurant to maintain a constant and accessible communication channel, fostering a work environment based on trust and mutual respect, which contributes to the overall well-being of the team and, therefore, the sustainable success of the business.

G5-3 Community engagement Score

Restaurant has demonstrated a strong commitment to social responsibility, integrating this commitment into its operations through numerous community initiatives. This approach is driven by the restaurant's management and actively supported by the entire team. Restaurant a consistently promotes inclusion, solidarity, and sustainable social development, which not only contributes to the well-being of local communities but also reinforces its alignment with the Social pillar of ESG (Environmental, Social, Governance) criteria. See indicator S9-Community Engagement and Support.