

## ESG Report 2024

## TSUNAMI CREATIVO, S.L.



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

1.	Contents	2
	Table list	
3.		
4.	General Disclosures	5
	a) Company overview (main activities, place that activities are performed)	5
	b) Mission and values	5
	c) Composition of board of directors	5
	d) Organisation chart	5
5.	Materiality Assessment	6
6.	Environmental Indicators	11
7.	Social Indicators	19
8	Governance Indicators	25



### 2. Table list

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

Table 1. Composition of board of directors	5
Table 2. Organisation chart	5
Table 3. Materialty Analysis Quaistonaire	7
Table 4. Stakeholder Analysis	8
Table 5. Stakeholders Analysis scale	8
Table 6. Material issues per stakeholder group	10



## 3. Diagram list

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

1 E1-1 Energy consumption (kWh/sq meter)	11
2 E1-2 Fuel consumption	12
3 E2-1 Water Usage	13
4 E2-2 Water usage index	13
5 E3-1 CO2 emission (kg CO₂eq)	15
6 E4-1 Waste weight	16
7 E5-1 Waste weight recycled per year	16
8 E8-1 Investments to improve environmental performance	17
9 S1-1 Number of employees	19
10 S1-2 FT/PT Ratio 2024	20
11 S1-3 Gender Distributon 2024	20
12 S1-4 Nationality Distribution 2024	21
13 S2-3 Distribution of employees by age group 2024	22
14 S3-1 Percentage of employees entitled to take family-related leaves 2024	23
15 S3-2-1 Percentage of employees entitled to take family-for female entitled employees 2024	24



#### 4. General Disclosures

The general disclosures section includes the following sections.

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

It is an Advertising Agency that offers a range of services related to creativity: Marketing consultancy, digital marketing, design, advertising, content creation, web development, merchandising, and event management.

https://www.tsunamicreativo.es/

Street/ Masquefa nº 12; 46120; Alboraia; València, Spain

#### b) Mission and values

With one year in operation, the agency is highly committed to integrating sustainability into its business management and each of its professional services.

#### 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	Miguel Sanfeliu	November 19, 2018
	Noelia García	
	Ausiàs Tortosa	

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.

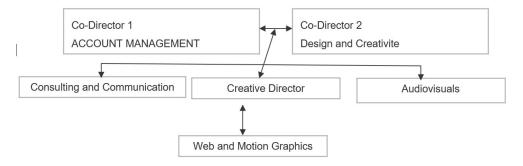


Table 2. Organisation chart



#### 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, TSUNAMI CREATIVE 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	- Regular two owner-partners	5 (Always)
	in person meetings,	
	telephone, emails.	
CUSTOMER	- B2B communication	4 (Often)
	channels: meetings,	
	telephone, emails, events,	
	trade fairs	
EMPLOYEES	- face 2 face feedback meeting	4 (Often)
SUPPLIERS	- B2B communication	3 (Sometimes)
	channels: meetings,	
	telephone, emails, events,	
	trade fairs	
LOCAL COMMUNITY	- Sponsorships and donations	2 (Occasionally)
	- Community engagement	
	projects	

Table 4. Stakeholder Analysis

1	2	3	4	5
Never	Rarely	Sometimes	Often	Always

Table 5. Stakeholders Analysis scale

The Stakeholder analysis of the advertising agency, according to the provided table, involves identifying and classifying the different stakeholder groups and how they communicate with the agency, as well as the frequency of this communication. Here is the breakdown of the stakeholder groups and their communication methods:

#### Owners:

Communication with the owners, who are two partners of the agency, takes place regularly through face-to-face meetings, phone calls, and emails. This communication occurs **always (5)**, meaning it is a priority and happens constantly for strategic decision-making.

#### **Customer:**

The agency maintains frequent contact with its Customer through B2B communication channels such as meetings, phone calls, emails, events, and trade fairs. Communication with Customer



happens **often (4)**, highlighting the importance of maintaining an ongoing relationship to ensure satisfaction and project management.

#### **Employees**:

Communication with employees takes place through face-to-face feedback meetings. Similar to communication with Customer, interaction with employees is **frequent (4)**, emphasising the importance of keeping employees motivated, aligned with the company's vision, and updated on progress and expectations.

#### **Suppliers**:

The agency also communicates with suppliers through similar B2B channels used for Customer, such as meetings, phone calls, emails, events, and trade fairs. The frequency of this communication is **sometimes (3)**, suggesting that while important, it does not occur as often as with other stakeholder groups.

#### **Local Community**:

Communication with the local community focuses on sponsorships, donations, and community engagement projects. This interaction is **occasional (2)**, reflecting a more sporadic and less frequent approach, but still relevant for fostering the agency's positive image and local support.

The stakeholder analysis of the advertising agency shows that the most frequent interactions occur with the owners, Customer, and employees, while interactions with suppliers and the local community are less frequent. This reflects the agency's priorities regarding internal management, client satisfaction, and its commitment to the employees.

Stakeholder group	Material issues concerning the Environment	Material issues concerning Society	Material issues concerning Governance
Customer	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 customer satisfaction, employee satisfaction and community engagement score
Employees	Programs for general and specialized training	Workplace safety, employee wellness and health promotion	Companies' approach to



	as well as career chances	initiatives, occupational accident prevention and management, or other themes relevant to Company's activities.	customer satisfaction, employee satisfaction and community engagement score
		Protecting the balance between personal and professional life.	
Suppliers	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.
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.

In conclusion, the materiality analysis reveals that key stakeholder groups value both environmental and social aspects, as well as governance. For customers, the company's environmental policy and actions to reduce greenhouse gas emissions are crucial, alongside workplace safety and employee wellbeing. Regarding employees, training and career opportunities are essential, while workplace safety and work-life balance are also valued. Suppliers highlight the company's environmental policy and sustainable relationships, while the local community prioritises waste management. In terms of governance, all groups mention the importance of customer, employee, and community satisfaction, emphasising the need for ethical, efficient, and sustainability-oriented management.

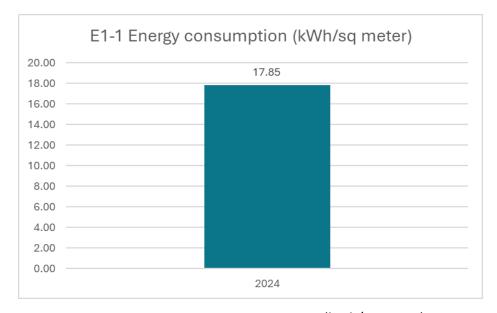


#### 6. Environmental Indicators

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

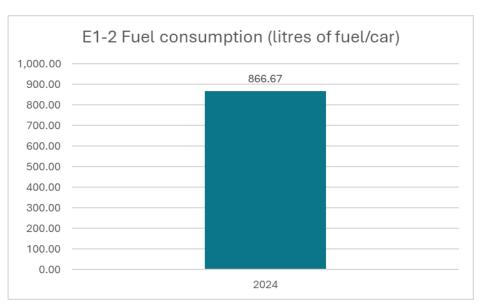
#### **E1 - Total Energy Consumption & Mix**

	2024
E1-1 Energy consumption	18.85
E1-2 Fuel consumption	866.678
E1-3 Energy consumption for heating and refrigeration	_



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





2 E1-2 Fuel consumption

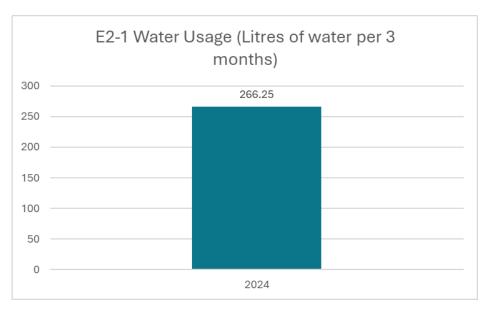
#### E1-3 Energy consumption for heating and refrigeration

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

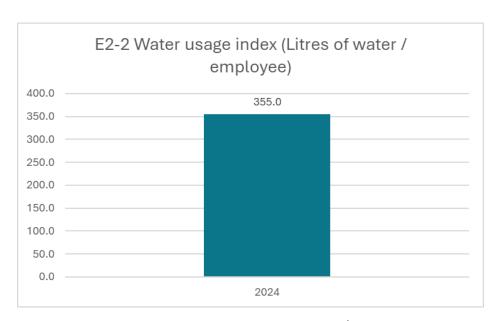
#### **E2- Total Water Usage**

	2024
E2-1 Water usage	266.25
E2-2 Water usage index	355
E2-3 Policies for saving water	Applicable





3 E2-1 Water Usage



4 E2-2 Water usage index

#### **E2-3** Policies for saving water

The SME promotes responsible water usage through an informational talk to the employees and displaying informative posters in the restrooms, encouraging actions such as turning off the tap



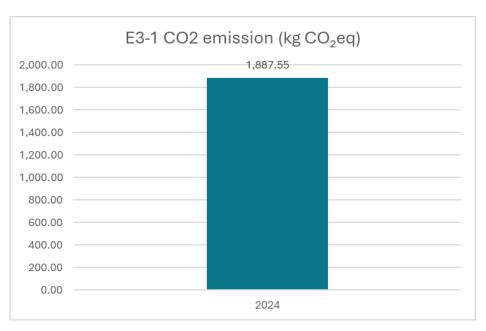
after use when washing hands and cleaning kitchen utensils, using the dual-flush system for toilets, etc.

## E3- Greenhouse Gas Emissions

	2024
E3-1 CO2 emission (scope 1): Direct GHG emissions	
include, but are not limited to, the CO2 emissions from	18,01.89
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	85.66
acquired electricity, heating, cooling, and steam	
consumed by the company	
E3-1 CO2 emissions (scope 1): Other indirect (Scope 3)	N/A*
GHG emissions are a consequence of an organization's	
activities, but occur from sources not owned or	
controlled by the organization	
E3-2 Policies to reduce CO2 emissions	Applicable

<sup>\*</sup>It has not been calculated as the data is not available from the suppliers.





5 E3-1 CO2 emission (kg CO₂eq)

#### E3-2 Policies to reduce CO2 emissions:

The SME promotes responsible electricity usage Through an informational talk to the employees and placing informative posters in the premises (office, kitchen), encouraging actions such as turning off the light switch when leaving, responsible use of the microwave and laptops. They are considering installing solar panels and replacing the petrol car with an electric car.

#### **E4 – Total Waste Generation**

	2024
E4-1 Waste weight	431.83

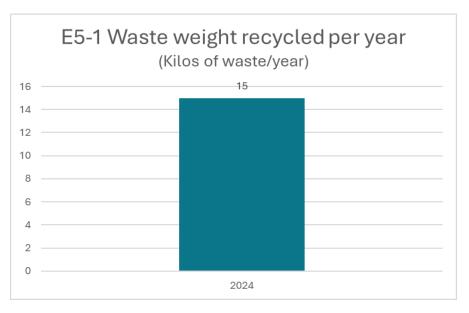




6 E4-1 Waste weight

#### **E5-Recycling Rate**

	2024
E5-1 Waste weight recycled per year	15
E5-2 Recycling policies	Applicable



7 E5-1 Waste weight recycled per year



#### **E5-2 Recycling policies**

The SME promotes responsible materials usage through an informational talk to the employees and SME has containers available for separation by type of waste, and a storage area for keeping defective printed materials.

#### **E6-Environmental Management System Certification**

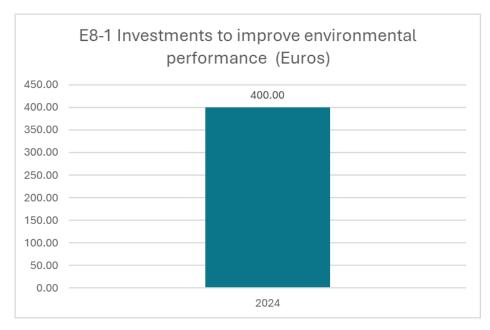
The company does not hold the ISO 14001 Environmental Management System Certification.

#### **E7- Energy Management System Certification**

The company does not have the Energy Management System Certification.

#### **E8- Environmental Investments**

	2024
E8-1 Investments to improve environmental performance (€)	400.00



8 E8-1 Investments to improve environmental performance



### The Environmental Investments are:

- An organic garden has been created in the office's outdoor patio.
- Hosting services are powered by renewable energy.
- A bicycle has been repaired for mobility purposes.
- Plans for the future include installing solar panels and acquiring an electric car.

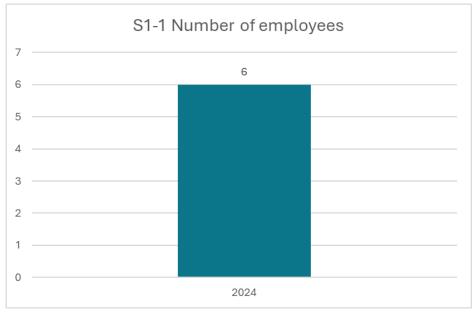


#### 7. Social Indicators

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

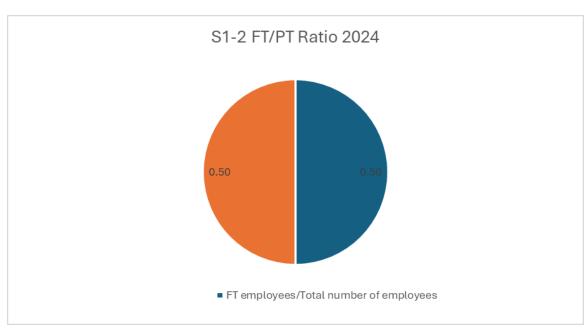
#### **S1-Characteristics of SME's Employees**

	2024
S1-1 Number of employees	6
S1-2 FT / PT Ratio	FT 0.5
	PT 0.5
S1-3 Gender Distribution	F 0.33
	M 0.67
S1-4 Nationality Distribution	0.83%
	native
	workers
	0.17%
	foreign
	workers

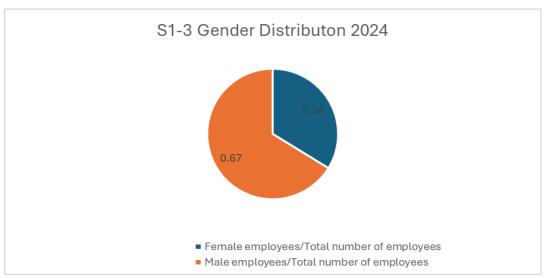


9 S1-1 Number of employees





10 S1-2 FT/PT Ratio 2024



11 S1-3 Gender Distributon 2024





12 S1-4 Nationality Distribution 2024

#### **S2-Diversity & Inclusion indicators**

	2024
S2-1 Policies	Applicable
S2-2 Gender distribution in number and	1 M (100%)
percentage at top management level amongst	
its employees.	
S2-3 Distribution of employees by age group	Under 30 = 2
	30-50 = 11
	50+ = 2
S2-4 Percentage of employees with disabilities	0
amongst SME's employees	

#### S2-1 Policies:

Tsunami Creative has worked to align with the Sustainable Development Goals (Agenda 2030), Established by the UN.

The most relevant are:



<u>SDG 5: Gender Equality:</u> Inclusion and diversity are fundamental to promoting gender equality, eliminating gender-based violence, and ensuring the equitable participation of women and men in political, economic, and public life.

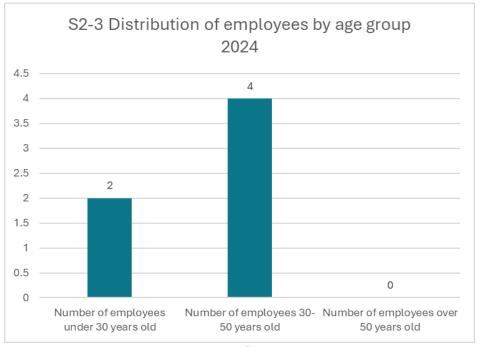
<u>SDG 10:</u> Reduced Inequalities: This goal focuses on reducing inequalities within and between countries. Promoting inclusion and diversity helps improve equal opportunities, contributing to reducing inequalities.

<u>SDG 8: Decent Work and Economic Growth</u>: Promoting diverse and inclusive work environments fosters decent work and contributes to fairer and more sustainable economic growth. Encouraging diversity in employment can improve productivity and innovation in businesses.

No specific training has been provided.

## S2-2 Gender distribution in number and percentage at top management level amongst its employees:

100% of the board members were men from 2024.



13 S2-3 Distribution of employees by age group 2024

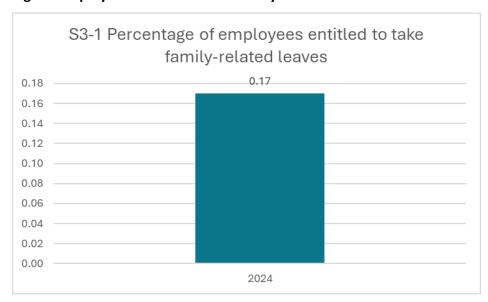
#### **S3- Work life balance**

	2024
S3-1 Percentage of employees entitled to take family-	0.17%
related leaves	



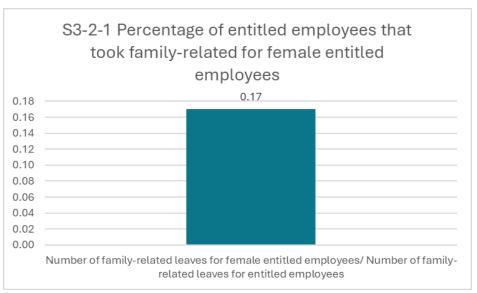
S3-2 Percentage of entitled employees that took family-	0.17%
related leaves, and a breakdown by gender	
S3-3 Number of extra hours the employees work per	0
year	
S3-4 Policies regarding keeping balance between work	N/A
and personal life (on-call/stand by policies)	

#### S3-1 Percentage of employees entitled to take family-related leaves



14 S3-1 Percentage of employees entitled to take family-related leaves 2024





15 S3-2-1 Percentage of employees entitled to take family-for female entitled employees 2024

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

N/A, in this sector, it is not necessary for employees to be available outside of working hours. Overtime is not considered; in any case, the work is distributed among the team members.

#### **S4- Training and skills development**

	2024
S4-1 Percentage of employees that participated in	Applicable
regular performance and career development reviews;	
such information shall be broken down by employee	
category and by gender	
S4-2 Average number of training hours per employee,	N/A
by employee category and by gender	

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



Performance Evaluation: There is no formal performance evaluation, but employees meet every three weeks to review tasks and progress during regular meetings.

# S4-2 Average number of training hours per employee, by employee category and by gender No case has arisen this year

#### **S5-Social protection**

	2024	
S5-1 Percentage of employees covered by social		
protection, through public programs or through	NI/A	
benefits offered by the undertaking, against loss of	N/A	
income due to any of the following major life events		

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:

No case has arisen this year

#### 8. Governance Indicators

#### **G1 - Board Diversity and Independence**

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



#### **G2 - Corporate Governance Policy Adherence**

	2024
G2-1 Set of key Corporate Governance policies	Applicable

The company does not have a corporate governance policy document, but the CEO is committed to writting one, where it describes how the company implements the following policies:

**Code of Conduct/Ethics:** Specifies that employees must avoid conflicts of interest, treat everyone with respect, and act honestly in all business transactions.

**Anti-Corruption Policy:** The Anti-Corruption Policy includes preventive measures, such as regular training for employees on the importance of ethics and integrity in business.

**Risk Management Policy:** Includes contingency plans for supply chain disruptions or security measures to protect sensitive data.

#### **G3 - Supplier Relationship Management and Sustainability Strategy**

	2024
G3-1 Description of SME's approach to	Applicable
supplier relationships	
G3-2 Percentage of SME's suppliers	80%-90%
adhering to environmental and social	
criteria / standards.	

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

The suppliers are evaluated, and quality and environmental questionnaires are sent to them.

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

Approximately 85% of suppliers meet environmental or social criteria, except for a printing shop occasionally used for urgent jobs. The rest of the suppliers adhere to environmental or social standards, such as using eco-friendly inks and chlorine-free recycled paper.



#### <u>G5 – Stakeholder Engagement</u>

	2024
G5-1 Customer Satisfaction	95%
G5-2 Employee Satisfaction	Applicable
G5-3 Community engagement Score (hours)	8

#### **G5-1 Customer Satisfaction**

Customer satisfaction is measured through phone calls and social media.

#### **G5-2 Employee Satisfaction**

Employee satisfaction is also gauged through direct conversations with employee

#### **G5-3 Community engagement Score**

Some of the key activities that Tsunami Creative has contributed to are described:

Production of stuffed animals made from recycled materials to raise funds for supporting NGOs.