



SUSTAINABILITY REPORT 2024

Piolin Bidco, S.A.U. and subsidiary companies
(Parques Reunidos Group)

Non-Financial Information Statement, in accordance with Law 11/2018

[Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails]

March 2025

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INTRODUCTION

About this Report

In accordance with Law 11/2018 of December 28, regarding non-financial information and diversity (“**Law 11/2018**”), the Board of Directors of **Piolin Bidco, S.A.U.** (hereinafter, “Piolin Bidco”), the parent company of the Parques Reunidos Group (hereinafter, “Parques Reunidos Group”, “Parques Reunidos” or the “Group”) issues this Sustainability Report (Non-Financial Information Report) for the fiscal year 2024 as an annex to the consolidated Management Report that is presented with the respective consolidated annual accounts.

As shown in Table of Contents I, “Index of content according to Law 11/2018”, the Sustainability Report has been prepared in accordance with Global Reporting Initiative Standards (“GRI”), for those requirements considered as material for the business. The definitions and content criteria provided by GRI (sustainability context, stakeholder inclusion, materiality, and completeness) are an integral part of our reporting process.

Additional criteria and guidelines have been applied for certain performance indicators. If additional criteria and guidelines are used, this is explained in the applicable section of the report.

Time scope

The reporting period for this report covers the period from January 1 to December 31, 2024.

Geographical scope

This report includes information from the headquarter offices and all the parks operated by the Parques Reunidos Group during 2024.

The parks and the companies included within this scope are listed in Annex I.

If the geographic scope is different for any of the indicators or information presented, this is mentioned in the corresponding indicator or data table.

Public nature of the report

This report is of public nature and can be consulted on the Parques Reunidos Group's corporate website.

Letter from the Legal Representative

I am pleased to present Parques Reunidos' 2024 Sustainability Report that summarizes our performance and provides an update on our objectives, policies and actions in environmental, social and governance matters.

At Parques Reunidos, these objectives, policies and actions lie at the core of our purpose: "to provide authentic memorable experiences and happiness to our guests across generations contributing to the growth of our communities and partners".

Serving this purpose means that we commit to making today's memorable experiences possible tomorrow, by actively protecting the planet and its biodiversity, genuinely caring for people and operating ethically, with integrity and responsibility.

Actively protecting the planet and its biodiversity

We are making progress on our 2030 objectives validated by Science Based Targets initiative which aim to reduce our absolute Scope 1 and Scope 2 greenhouse gas emissions by 87.9% and our Scope 3 emissions by 27.5 % versus 2019. We continue implementing initiatives that reduce energy and water use and minimize waste generation. These efforts reduce our environmental impact, reduce costs, and contribute to our operational efficiency and long-term success.

Parques Reunidos participated in the CDP Climate Change questionnaire in 2024 obtaining a rating of A- (Leadership). This rating is the result of the collective efforts made across the Group.

Likewise, in 2024 Parques Reunidos became adopter of the Taskforce on Nature-related Financial Disclosures. This step underlines Parques Reunidos' commitment to integrate not only climate, but also nature related dependencies, impact, risk and opportunities assessment in its daily operation and business planning.

Caring for people

We are committed to fostering a safe, diverse and inclusive environment for both our guests and our team members. Our parks continue working to become more accessible for our guests and to generate a positive impact for the local communities.

Our animal park in the U.K. Blackpool Zoo has been awarded for its efforts in being a 'Zoo for All', and our family entertainment park in the U.S. Dutch Wonderland has been recognized for its dedication and commitment to employing people with disabilities. These are just some of the examples that highlight our positive contribution to society. I encourage you to read about these and other initiatives in the report.

Operating ethically, with integrity and responsibility.

At Parques Reunidos, we are unwavering in our commitment to ethical business practices.

We are conscious that our responsibility goes beyond our own operations and, as such, we continue working to better understand all the aspects related to our value chain and, in particular, to improve our supplier evaluation processes. We recognize that this is an area that requires improvement, and we remain committed to continue working on it in the following years.

Thank you to the entire Parques Reunidos team for their commitment and the actions implemented in 2024.



Pascal Ferracci
Chief Executive Officer - Piolin Bidco, S.A.U.
(Parques Reunidos Group)

1. GENERAL

1.1. PARQUES REUNIDOS GROUP

About us

Piolin Bidco, S.A.U. is the parent company of the Parques Reunidos Group.

The **Parques Reunidos Group** is one of the main international operators of regional leisure parks. Its main activity consists of operating amusement parks, water parks, zoos and aquariums, and other leisure centers.

Its history goes back to Spain in 1967 under the name of Parque de Atracciones Casa de Campo de Madrid, S.A. Currently, it manages a diversified portfolio of over 50 leisure centers in Europe, North America and Australia.

Parques Reunidos Servicios Centrales, S.A., the headquarters of the Group's central services, is located in Madrid.

Since September 16, 2019, the Swedish group EQT exercises control over the Parques Reunidos Group. In addition to the Swedish EQT Group, Alba Europe, S.à r.l. ("Alba Europe") and Miles Capital, S.à r.l. ("Miles Capital") are also shareholders of the Group.

Our business

Parques Reunidos operates leisure parks in four of the key segments of the sector:

- Theme/Amusement parks
- Water parks
- Zoos and aquariums
- Others (indoor leisure centers, cable cars, etc.)

Some of these parks are owned by Parques Reunidos and others are operated as leases (in most cases the lease is solely of the land) or as administrative concessions.

For more information about our parks see

<https://www.parquesreunidos.com/en/our-parks>

Figures and Significant Events in 2024:

- Diversified portfolio of more than 50 leisure centers in 11 countries
- 19.6 million people visited the Group's parks.
- €858 million of consolidated ordinary revenue.
- The total number of Group employees¹ at year-end (31/12/2024) was 5,545 employees.
- The average staff was 7,200 employees¹.
- 49.6 % women in the total workforce¹.
- 100% of the electricity used was coming from renewable sources.
- CDP Climate Change score of A- (Leadership)

¹ Expressed as FTEs- Full Time Equivalents

Our purpose

The purpose of Parques Reunidos is to provide unforgettable experiences to its customers² throughout generations, contributing to the growth of its communities and partners.

Delivering on this purpose means Parques Reunidos commits to making memorable experiences today possible tomorrow by actively protecting the planet, supporting the people we work with, and strengthening the communities and partners we collaborate with.

Parques Reunidos aspires to remain a global benchmark in the leisure sector, in which it is distinguished by offering safe, educational, and sustainable leisure experiences.

For more information about our purpose see

<https://www.parquesreunidos.com/en/the-group/our-purpose>

Our principles and values



Principles

- **Customer experience:** We focus on guest's experience as much as we focus on financial performance.
- **Collaboration:** We collaborate between parks and central to make $1 + 1 = 3$.
- **Sustainability:** We embrace sustainability in our daily behaviours.
- **Excellence:** We have a test and learn mindset.
- **Data:** We use data to make decisions.

Values

- **Guest Satisfaction, our core commitment**
 - We think as guest to enhance the experience.
- **Think big, achieve together**
 - We dare to challenge our own limits.

² The terms 'customer', 'guest', 'visitors' are used as interchangeable terms within this report.

- We take ownership.
- **Caring for each team member, succeeding together**
 - We listen to team members and we take action.
 - We recognise individual efforts as well as collective achievements.
 - We warmly welcome you as you are.
- **Continuous improvement, our signature attraction**
 - We deliver through multidisciplinary teams.
 - We try new ideas, not afraid to fail, every little improvement matters.
- **Integrity**
 - We never compromise on fairness and ethics.

Cultural Pillars

- **Together we are committed and inspiring.** Parques Reunidos advocates for a culture of commitment to foster collaboration, innovation and pride of belonging.
- **Together we echo all voices.** Parques Reunidos celebrates diversity, equity and inclusion to create an environment where everyone feels welcome, respected and valued.
- **Together we seek balance and move forward.** Parques Reunidos encourages a balance between personal and professional life to create a positive culture that attracts talent and contributes to the success of the organization.
- **Together we lead change.** Parques Reunidos transforms its culture and invites its employees to align themselves with corporate values and to continue improving to achieve collective success.
- **Together we take care of each other.** Parques Reunidos promotes health and well-being and takes care of its employees.



2. MANAGEMENT OF SUSTAINABILITY

Code of Ethics and Conduct

Parques Reunidos' **Code of Ethics and Conduct** defines the principles for the effective implementation of the purpose and values of Parques Reunidos and serves as a guide to conduct the relations with its stakeholders (employees, customers, shareholders, business partners, suppliers and, in general, with any person or organization in the social environment of the countries where Parques Reunidos operates or expects to do so).

Parques Reunidos is committed to developing its business with the highest levels of integrity and ethics. Parques Reunidos understand that working with integrity and transparency allows us to create relationships of trust and credibility with all those with whom the Group interacts.

The guidelines for behaviour of Parques Reunidos include the **International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work** and its Conventions, the **OECD Guidelines for Multinational Enterprises**, the **Universal Declaration of Human Rights**, and the **United Nations Global Compact initiative** with the aim of making a positive contribution to economic, environmental and social progress.

Parques Reunidos supports the **Ten Principles of the United Nations Global Compact** and establishes principles of action in the areas of Human Rights, Working Conditions, Environment and Anti-Corruption practices. These principles guide both the Code of Ethic and Conduct and the rest of the Group's policies, standards and procedures.

Sustainability Policy

The Group's **Sustainability Policy** recognizes Parques Reunidos' obligation to its employees, customers, suppliers, investors, shareholders, and local communities, and to the environment and society in general, to operate its business in a way that balances social, environmental, and economic objectives. To do this, sustainability considerations are structured through a set of **interdependent policies and their standards and procedures, which are collectively implemented** to meet the objectives of said Policy.

The Sustainability Policy, together with the Code of Ethics and Conduct, forms the basis of the Group's ongoing commitment to sustainability and includes the following objectives:

- To provide a framework for realizing Parques Reunidos commitment towards sustainability by addressing impacts, risk and opportunities in relation to environmental, social, and governance sustainability matters.
- To facilitate the integration of sustainability in the Group business model and strategy.

- To foster operating in ways that meet fundamental responsibilities in the areas of human rights, labour, environment, animal welfare and anti-bribery and corruption.
- To promote an actively ethical culture and a responsible businesses approach.
- To increase transparency in the above-mentioned matters.

The Policy also outlines the principles for how the Group works and carries out its activity in the context of sustainability and includes the commitment by the Group to the application of best practices in the countries where it operates.

The Policy covers the **whole life cycle of all the activities of the Group**, in all the countries where it is present, whether directly or indirectly, with full management control. Where Parques Reunidos has no full management control, the Group will use its influence and reasonable endeavors to apply the spirit of this Policy.

This Policy applies to all **employees, contractors, subcontractors, agency staff and third parties**

who undertake activity for and on behalf of the Group. It applies to the **goods and services** that Parques Reunidos procures, and to the products and the services offered to its customers.

The commitments of the Policy include **own operations and value chain** (including suppliers, guests and other customers, communities and business relationships).

The principles of the Sustainability Policy are included in Annex II.

Parques Reunidos' strategy integrates environmental, social, and governance criteria.

This strategy also integrates the interests and expectations of its stakeholders, the principles of

the United Nations Global Compact and the **Sustainable Development Goals (SDGs)**. The strategy is structured around three pillars; each pillar is associated with specific areas of action with the ultimate goal of creating shared value.

Parques Reunidos is committed to report on the progress achieved in these areas in the sustainability reports that will be prepared annually.

In addition to the initiatives associated with these strategic areas, the Group's parks carry out other actions of a social and environmental nature appropriate to the business segment and/or the social and environmental context in which the park operates.

Pillars and Areas of Action

Parques Reunidos' sustainability strategy is structured around three pillars; each pillar is associated with specific areas of action with the goal of creating shared value.

Pillar	Area of action		Ambition	Global Compact	Sustainable Development Goals
Planet	Climate Change		Reduce greenhouse gas emissions	Principle 7 Principle 8 Principle 9	13
	Resource Management	Energy Management	Reduce energy consumption		7
		Water Management	Reduce water withdrawal and consumption		6
		Circular Economy and Waste Management	Minimize the amount of waste produced. Eliminate single-use plastics. Reduce food waste. Minimize the amount of waste sent directly to landfill		12
	Conservation of Biodiversity		Be an active agent for the conservation of biodiversity		14 15
People	Health and Safety (Workers and guests)		Zero harm to people	Principle 1 Principle 2 Principle 3 Principle 6	3 8
	Diversity, Equity, and Inclusion (workers and guests)		Promote diversity, equity and inclusion in all their dimensions. Being a place of entertainment for people with disability		5 10
	Employee Engagement		Foster the satisfaction and commitment of our team members		8 16
	Social Impact Projects		Contribute to the Sustainable Development Goals through positive impact initiatives		3 4 10 13 14 15 17
Principles of Governance	Corporate Culture and Business Ethics		Zero incidents related to code of ethics and conduct	Principle 10	16
	Animal Welfare		Guarantee welfare of animals under our care		14 15
	Sustainable Procurement		Ensuring sustainable supply chain management	Principles 1 to 6	8 12 17



Double materiality assessment

Parques Reunidos carried out a first materiality assessment in 2019 following the methodology defined by Global Reporting Initiative standard GRI-101- Foundations. The results of that materiality assessment, together with the considerations from the Law 11/2018 on non-financial disclosures, were used to define the Parques Reunidos Sustainability Strategy. Since then, the list of material topics has been reviewed annually to determine if the topics identified in the previous year are still relevant, if their relevance for Parques Reunidos or its stakeholders

have been modified or if there are new matters that must be incorporated into the inventory of material topics.

In preparation of the 2024 Sustainability Report, Parques Reunidos has conducted a materiality assessment following a double materiality approach aligned with the recommendations of the Implementation Guidance for the Materiality Assessment issued by EFRAG (European Financial Reporting Advisory Group).

Methodology³

Identification of topics

The topics (and their sub-topics and sub-sub-topics) included in the European Sustainability Reporting Standards (ESRS) have been reviewed and, based on the context in which Parques Reunidos operates and the results of previous materiality assessments, some of the topics have been aggregated, disaggregated, or renamed. In the same way, although Parques Reunidos recognizes that some topics are globally relevant, some of the topics included in the ESRS have been excluded from the list of topics to be prioritized as Parques

Reunidos operates in a context where the impacts, risks and opportunities related to that topic are assessed as not material (e.g. own workforce forced labor).

Unless otherwise recommended due to regulatory (e.g. new topics included in ESRS standards) or business (e.g. divestment of any business segment) changes, the topics selected in 2024 will be used for subsequent materiality assessments.

Assessment and prioritization of topics

Parques Reunidos materiality assessment follows a double materiality approach, that is, to determine the list of material topics, the analysis considers:

- **financial materiality:** how sustainability (environmental, social, governance) matters influence the business (outside-in view), and
- **impact materiality:** which is the company's impact on people and planet (inside-out view)

The assessment of how sustainability related matters influence Parques Reunidos' business (outside-in view) has been conducted using the responses of the Executive Committee to the Corporate Risk Map questionnaire. The questionnaire considers the impacts, risks and

opportunities related to the topics included in the European Sustainability Reporting Standards and assesses short, medium, and long-term time horizons.

The assessment of how Parques Reunidos' activities impact people and society (inside-out view) has been conducted using the methodology described in the Implementation Guidance for the Materiality Assessment issued by EFRAG. The impact is evaluated as current impact taking into consideration the existing controls. In subsequent years, the impact will be reevaluated taking into consideration additional implemented controls

³ See also Annex IV: Materiality Assessment Process and Methodology

and the evaluation of the effectiveness of existing ones.

The criteria to identify the material topics for Parques Reunidos is to consider a topic as material if:

- it has been identified in the top 50% topics by priority according to financial materiality.
- it has been identified in the top 50% topics by priority according to impact materiality.
- it is included in the SASB (Sustainability Accounting Standards Board) sector specific standard.
- it has been identified as material by at least three of the stakeholder groups, or by employees and customers at the same time.
- it has been identified as material by all (most) peers.

If the topic does not meet any of the above criteria, then the topic is not classified as material for Parques Reunidos. This does not mean that the

topic is not important, as for some stakeholders there will be indicators that represent an essential requirement that must be disclosed in sustainability reports; in other cases, Parques Reunidos is obliged to disclose information about that topic due to regulatory requirements (Law 11/2018 on non-financial information disclosures). Parques Reunidos can also decide to work as part of its long-term sustainability strategy on certain topics that, although not currently material, may be expected to become material in the medium or long term.

This selection (list of material topics) means that these are the essential aspects that should appear in the sustainability reports, as they are topics of general interest for all our stakeholders that represent the company's impact on people and the environment and how sustainability matters influence the business.

Review of Parques Reunidos' Context

Activities

There is no change versus previous year in the activities, the geographic locations of these

activities, or the types of products and services that Parques Reunidos offers and the markets it serves.

Business relationships

Apart from changes in suppliers, that are part of the business-as-usual, there is no change in the business relationships of Parques Reunidos versus the previous year. The types of business relationships it has, the types of activities

undertaken by those with which Parques Reunidos has business relationships, the nature of the business, and the geographic locations where the activities of the business relationships take place are similar to previous year.

Sustainability context

Parques Reunidos keeps its commitment regarding the intergovernmental instruments (Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises; International Labour Organization (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration), ILO Declaration on Fundamental Principles and Rights at Work and ILO International Labour Standards; United Nations (UN) Guiding Principles on Business and Human Rights) and the voluntary

instruments (UN Global Compact Principles) to which Parques Reunidos adheres.

Economic, environmental, human rights, and other societal challenges at local, regional, and global levels related to Parques Reunidos and the geographic location of its activities and business relationships (e.g., climate change, poverty, political conflict, water stress) continue having an increasing relevance.

The trends identified in previous years continue being relevant:

- The **regulatory framework regarding mandatory environmental, social and governance reporting** for European companies, including their subsidiaries even if located outside Europe, is becoming increasingly complex. In addition, specific regulations related to environmental, social and governance aspects is becoming broader as new and emerging regulations continue to move from being part of a soft standards regime to being strictly regulated.
- There is an increased **demand for effective controls and oversight of sustainability-related information** so that information is of high quality and fit for purpose.
- **Environmental, social and governance risks are increasingly recognised as financial risks.** Issues such as forced labour throughout the value chain or deforestation, once relegated to ethical considerations, are emerging as regulatory risks with financial implications. The double materiality approach included in the Corporate Sustainability Reporting Directive (CSRD), as well as new regulatory and reporting frameworks, are driving the integration of sustainability across all functions, including those that were not traditionally actively involved, such as Finance or Internal Audit. In the coming years, systems and processes will need to be put in place to translate and connect financial information, operational data and sustainable business information to support internal decision-making.
- **Growing attention to biodiversity issues** continues both in relation to the connection of biodiversity to climate change and in relation to the growing recognition that biodiversity loss can have significant impacts on the economy and livelihoods. This can be an opportunity for

Parques Reunidos due to the positive contribution to biodiversity conservation of zoos, but it also represents new challenges, such as those related to the new Deforestation Regulation (EUDR) on raw materials and products associated with deforestation and forest degradation.

- **Retaining talent and employees** remains key to long-term success. Although specific figures may vary by region, sectors such as hospitality and retail are experiencing higher employee turnover due to factors such as seasonal work and part-time employment.
- **Integrating mental health as part of wellbeing at work** is increasingly important to attract and retain talent. Mental health issues have a significant impact on employee satisfaction and retention; they are also a major cause of prolonged absence from work.
- **Transparency and risks associated with the value chain** will become important areas of focus for companies. Regulation on modern slavery has been evolving and growing in scope. Several jurisdictions now include rules on mandatory value chain information that companies must include in their management reports.
- **Product traceability is becoming increasingly relevant.** New anti-deforestation and corporate due diligence laws have put traceability at the forefront to protect both the environment and human rights in supply chains.
- **Litigation related to environmental, social and governance issues** and the effective enforcement of regulations will expand, with greenwashing being a continuing focus.

Stakeholders

Parques Reunidos has identified the following stakeholders. Some, but not all, stakeholders may belong to both groups.

- a) **Affected stakeholders:** individuals or groups whose interests are affected or could be affected – positively or negatively – by Parques Reunidos' activities and its direct and indirect business relationships across its value chain. This includes:
 - Internal stakeholders: shareholders, employee
 - External stakeholders: guests, other customers (tour operators, distribution platforms), suppliers (of products and services), including their workers working on-site in Parques Reunidos premises, social and environmental NGOs, local, regional and national authorities, educational institutions, animal and nature related organisations, and local communities.
- b) **Users of sustainability statements:** primary users of general-purpose financial reporting

(existing and potential investors, lenders and other creditors, including asset managers, credit institutions, insurance companies), and other users of sustainability statements, including the Parques Reunidos' business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.

The criteria used to prioritise stakeholders to engage with to identify actual and potential impacts and assess the significance of those impacts, risks and opportunities is the frequency of interaction with them over the year and the direct and indirect economic impacts on them of Parques Reunidos. The selected key stakeholders are 'employees', 'guests', 'other customers' 'suppliers of products and services, including their workers working on-site in Parques Reunidos premises', 'shareholders', and 'animal and nature related organisations'. For the other groups, with which the organisation does not constantly exchange information, a process was identified to take into account their opinions when determining whether a topic is material or not.

Changes in material topics compared to the previous year.

Short term (applicable for 2024 Sustainability Report preparation and 2025 Action implementation):

The following topics identified as very high priority in previous year continue being very high priority topics

- Health and safety (guests and workers)
- Animal welfare
- Climate change (adaptation)
- Employee engagement
- Privacy

- Working conditions (to be noted, however, that 'employee engagement' closely linked to working conditions, continue being assessed as very high priority)
- Energy management (change driven by lower financial materiality versus previous year once energy crisis context became less relevant)
- Anticorruption

The following topics decreased their relevance (i.e. moved from very high to high or from high to non-material) versus previous year:

No topics increased their relevance (i.e. moved from high to very high or from non-material to material) versus previous year.

Medium (2 to 5 years) and Long term (> 5 years)

The topics Water management and Climate change mitigation become more relevant in the medium term, and very high priority topics in the long term.

List of material topics

Some sustainability topics could be classified in multiple categories. For example, changes in law and regulations can represent a social issue, if regulation refers to promoting equitable access to resources and opportunities; at the same time, it is considered a governance issue for Board of Directors and Audit and Control Committee oversight in the context of a corporate culture that

foster compliance. In the same way, sustainable procurement can address social issues like health and safety of contracted workforce or human rights related issues in the case of suppliers from high risk countries, or environmental issues like procurement of items that could potentially be associated to deforestation and loss of biodiversity (coffee, palm oil...).

Environmental topics	Social topics - Employees	Governance topics
<ul style="list-style-type: none"> - Climate change * - Energy management * - Water management * - Circular economy and waste management * - Biodiversity conservation * [relevant as opportunity for positive impact] 	<ul style="list-style-type: none"> - Occupational health and safety * (including employees and contractors' workforce)* - Diversity, equity and inclusion * - Employee engagement * - Working conditions (well-being, work-life balance, compensation and salary and labor rights) - Training and skills development <p>Social topics – Value chain and Society</p> <ul style="list-style-type: none"> - Guest health and safety * - Guest diversity, equity and inclusion * - Social impact projects* [relevant as opportunity for positive impact] - Privacy (including privacy of employees and guests) 	<ul style="list-style-type: none"> - Corporate culture and business ethics * - Animal welfare * - Sustainable procurement ⁴ * - Changes in law and regulations. Increased regulatory pressure

The topics identified by * are included under one of the 12 Areas of Action of Parques Reunidos Sustainability Strategy. Topics not identified by * are managed via regular business practices, in particular:

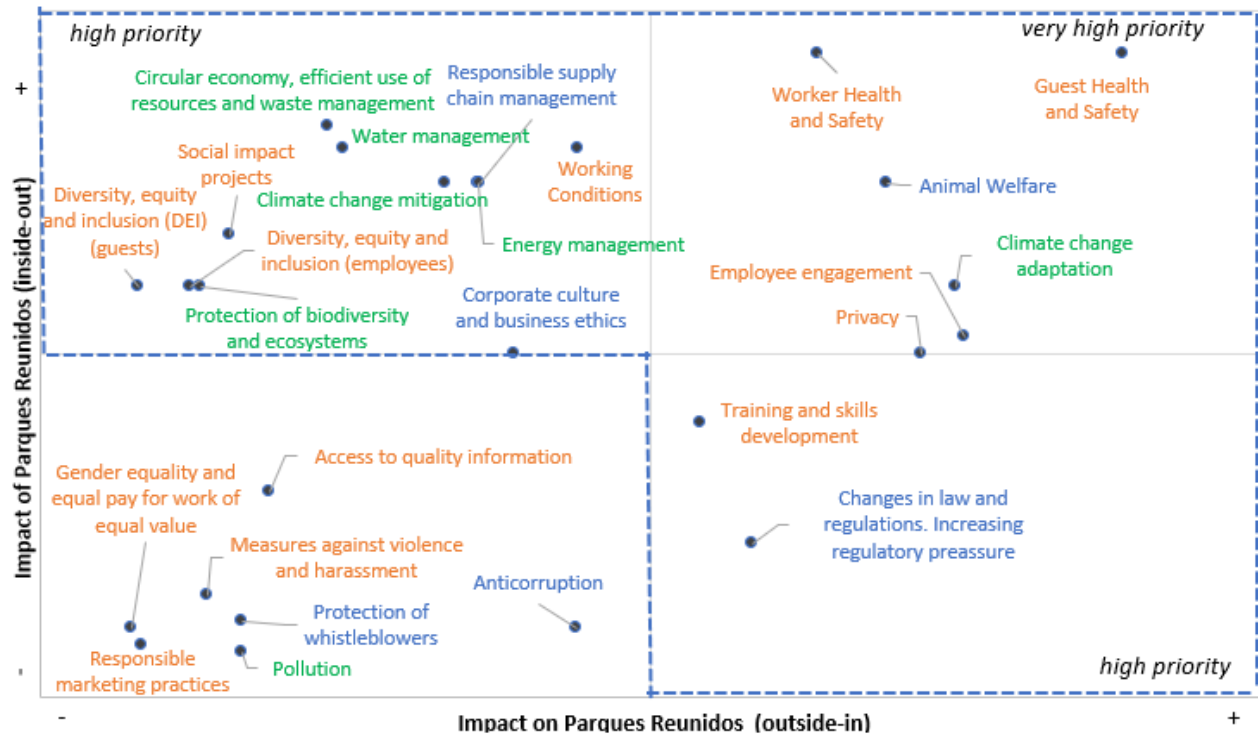
- the topics 'Working conditions (well-being, work-life balance, compensation and salary and labor rights)' and 'Training and development' act, together with health and safety, measures against violence and harassment and diversity

equity and inclusion, as the foundation of employee satisfaction and employee engagement, so they are considered to be covered under 'Employee engagement' area of action.

- 'Data Privacy' and 'Management of Changes in law and regulations and increased regulatory pressure' are considered regular business practices and also covered under 'Corporate culture and business ethics' area of action.

⁴ Procurement related practices have impact not only in social and human rights related issues but also in environmental related aspects (e.g. supplier emissions), and as such and being a transversal topic, sustainable procurement is considered as governance topic

Materiality matrix



Material topics ● Environmental topic ● Social topic ● Governance topic

Corporate governance and due diligence

Policies

The summary of the Parques Reunidos existing policies, standards and procedures in the areas considered in Law 11/2018, including a brief description of the commitments assumed, is included in Annex III.

The **results of the application of these policies**, including the key performance indicators, as well as the specific **due diligence procedures** applied for the identification, evaluation, prevention and

mitigation of actual or potential significant risks and impacts, and the verification and control procedures, including, where appropriate, the measures adopted, are included in the corresponding section of this report.

In 2024, the Environment, Climate and Nature Policy, the Human Rights Policy and the Human Rights and Environmental Due Diligence Policy were approved.

Governing Bodies

Piolin Bidco, S.A.U. has been the parent company of the Parques Reunidos Group since 16 September 2019. It is in turn the majority shareholder of Parques Reunidos Servicios Centrales, S.A., the headquarters of the Group's central services located in Madrid (Spain), with 99.55% of the share capital on 31 December 2024.

Since the effective delisting of its shares from the stock market, on 5 December 2019, Parques Reunidos Servicios Centrales S.A. modified its

administrative body, changing to a sole legal entity director (Piolin Bidco, S.A.U.), with Mr. Pascal Ferracci, the CEO of Piolin Bidco, S.A.U., as its natural person representative at the close of the fiscal year.

Piolin Bidco, S.A.U., the parent company of the Parques Reunidos Group, has a Board of Directors and an Audit and Control Committee, whose composition and functions are described below.

Board of Directors

Composition

At year-end, Piolin Bidco, S.A.U. had a Board of Directors of nine members. Two of the nine members were women (one of them being the Chairwoman), amounting to 22% of the total.

The Board Chairwoman is not simultaneously a senior executive of the company, nor does she have executive functions since she is an "industrial advisor" director, i.e. a director who, despite having been appointed by the controlling shareholder (EQT), has no employment relationship with it since she was appointed in view

of the experience and knowledge that she can contribute to the company. The only director with executive functions is the Chief Executive Officer. There is no independent director in the sense given to this concept by the capital market regulations. In the current context of the company and its corporate structure as an unlisted company, this circumstance is not relevant. There is also no representation of workers on the Board.

In 2024, the Board of Directors held 9 meetings.

Members of the Board of Directors at the year-end date

Position	Board of Directors	Type of Director	Seniority in the position
Chairwoman	Kathryn Elizabeth Swann	Other	08.11.2019 (Director) 1.04.2020 (Chairwoman)
CEO	Pascal Ferracci	Executive	14.09.2020 (Director) 09.16.2020 (CEO)
Director	Per Georg Braathen	Other	09.16.2019
Director	Jane Ann Cooper	Other	09.08.2023
Director	John Michael Duffey	Other	11.08.2019
Director	Pablo Gómez Garzón ¹⁾	Other	15.02.2024
Director	Francesco Malvezzi ²⁾	Other	19.06.2024
Director	Jonathan Rubinstein	Other	11.08.2019
Director	Vagn Ove Broendholt Soerensen	Other	09.16.2019
Non-member secretary	Cristina Carro Werner		09.16.2019

- 1) Mr Tomás Hevia Armengol resigned as a member of the Board of Directors on 14 February 2024 and Mr. Pablo Gómez Garzón was appointed director by the sole shareholder of Piolin Bidco S.A.U. on 15 February 2024, accepting the position as of the same date.
- 2) Mr. Asís Echániz Guisasola resigned as a member of the Board of Directors on 18 June 2024 and Mr. Francesco Malvezzi was appointed director by the sole shareholder of Piolin Bidco S.A.U. on 19 June 2024, accepting the position as of the same date.

Directors' selection and designation process

As in any private company, the selection and appointment of directors is done at the shareholders' discretion, appointing the persons who are considered to best meet the criteria of suitability to hold this position and assessing the knowledge and experience that each of them can contribute to Parques Reunidos in order to have a Board of Directors that, as a collective body and as a whole, brings together an optimum level of knowledge and multidisciplinary experience.

In this regard, EQT, as controlling shareholder, proposes as directors persons already employed by that organisation and others who do not have an employment relationship with EQT, based on their profile of proven experience and specific knowledge that they can contribute to Parques Reunidos (the so-called 'industrial advisor' directors).

Functions of the Board of Directors

The Board of Directors of Piolin Bidco, S.A.U. is the body in charge of directing and approving the general strategy of the Group. It is also the body responsible for supervising that the management team meets the objectives set and respects the

corporate purpose and interests and is responsible for making decisions and supervising the management of the Group's impacts on the economy, the environment and people, as well as

the risks and opportunities related to environmental, social or governance issues.

In addition, the Board of Directors of Piolin Bidco, S.A.U. ensures that the Group always respects the laws and other applicable regulations in its relations with stakeholders, complies in good faith with its obligations and contracts, respects the uses and good practices of the sector and the territories where it operates, and observes any additional principles that it has voluntarily accepted.

Furthermore, the Board of Directors, in addition to being the body responsible for the approval of the Group's Sustainability Policy and the integration of sustainability into the Group's strategy, is also

Remuneration policy

The company does not have a remuneration policy for Board members; this matter is regulated in the bylaws. The position of director is remunerated and, with the exception of the Chief Executive Officer, the remuneration of the directors comprises a fixed annual remuneration for performing their duties, whose amount is the same for all (except in the case of the Board Chairperson).

The remuneration of non-executive directors does not currently include any incentive sustainability related matters; the maximum amount of the annual remuneration of all the directors which, as established in the bylaws, must in any case be in

Conflicts of interest:

To avoid any conflict of interest, and without prejudice to the obligation of information that all directors have under article 229.3 of the Corporate Enterprises Act, at the end of each year all members of the Board of Directors sign a letter of transparency, which is shared with the auditors of the company's individual and consolidated financial statements, in which they confirm whether they, or their related parties, have incurred or incur, directly or indirectly, in any type of conflict of interest with Parques Reunidos, and whether they form part of the governing bodies of other companies outside the Group, their possible relationship with the majority shareholders and the income-generating activities they carry out apart

responsible for overseeing sustainability-related impacts, risks and opportunities.

The Board of Directors is informed at its meetings of all significant impact, risk and opportunity issues, generally through reports from the chairperson of the Audit and Control Committee, from the chairperson of the various specialised committees (Investment Committee, United States Committee, Sustainability Committee) as well as from the relevant member of the Executive Committee. The Chief Health, Safety, Environment and Sustainability Officer reports on sustainability performance, including environmental, social and governance matters.

reasonable proportion to the importance of the company, its economic situation at any given time and the market standards of comparable companies, is approved by the sole shareholder/general meeting and remains in force until such time as its modification is approved.

The Chief Executive Officer has part of his variable remuneration linked to the achievement of targets associated with employee engagement, health and safety of employees and visitors and reduction of greenhouse gas emissions. The same targets apply to the variable compensation of the other Executive Committee members.

from their position as directors of Piolin Bidco, S. A.U.

The notes to the individual and consolidated annual accounts of the company include a section on directors' conflicts of interest. If contracts are signed with related parties that may involve a potential conflict of interest (a circumstance that did not occur during the year), the Audit and Control Committee analyses the specific case in order to issue its report on this. Likewise, although the number of other significant positions and commitments of each member and the nature of such commitments are not disclosed, the directors are fully aware of the obligations and duties inherent to their position, especially those

set out in articles 225.2 and subsequent of the Corporate Enterprises Act, being fully aware of their duty to have the appropriate dedication and

adopt the necessary measures for the good management and control of the company.

Measures adopted to increase the directors' collective knowledge, skills and experience in sustainable development matters

In general, all the Board meetings include an item on the agenda regarding Sustainability in which the Chief Health, Safety, Environment and Sustainability Officer of Parques Reunidos provides detailed updates on various environmental, social and governance matters that affect the Group. At such meetings, the Chief Health, Safety, Environment and Sustainability Officer also informs the directors of the main developments that will emerge in the future in terms of sustainability, answering the questions and doubts that the directors may have in this regard.

During the 2024 financial year, the Chief Health, Safety, Environment and Sustainability Officer has regularly informed the directors that in compliance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), Parques Reunidos

will have to report, in subsequent years, on the impacts, risks and opportunities associated with environmental, social and good governance aspects, both in its own operations and throughout the value chain.

Likewise, the Chief Health, Safety, Environment and Sustainability Officer has informed about other regulatory developments like the Regulation on Deforestation or the Corporate Sustainability Due Diligence that will affect Parques Reunidos in the short and medium term.

In 2024, as a starting point for the adaptation of sustainability reporting processes to the new regulations that will be applicable to Parques Reunidos a gap analysis versus the European Sustainability Reporting Standards was carried out. The analysis will serve as a roadmap for the adaptation to the new regulatory framework.

Impact management and due diligence in impact monitoring

The Board of Directors has appointed one of its directors in the 'industrial advisor' category as sustainability leader and thus, under his leadership and that of the Chief Health, Safety, Environment and Sustainability Officer, the Sustainability Steering Committee was created which, with the participation of the Executive Committee and shareholder representatives, meets twice a year to analyse in detail the Group's sustainability performance. The results of these analyses and, where appropriate, the proposal of associated action plans, are reported by the Chief Health, Safety, Environment and Sustainability Officer to the Board of Directors at specific meetings in addition to the recurrent updates presented at all Board of Directors meetings.

The Board of Directors is responsible for decision-making in this area and for reviewing and approving the materiality assessment and the information contained in the sustainability reports, after a

review and favourable report from the Audit and Control Committee.

All the directors, regardless of the origin or cause of their appointment, must have and have as a common purpose the defence of the "corporate interest", understood as the achievement of a profitable and sustainable business in the long term to foster the company's continuity and maximize its value. In pursuit of the corporate interest, in addition to compliance with laws and regulations and behaviour based on good faith, ethics and respect for commonly accepted customs and good practices, the Board of Directors seeks to reconcile the corporate interest with, as appropriate, the legitimate interests of its employees, its suppliers, its customers and those of other stakeholders that may be affected, including the communities in which it operates and the environment.

Board performance assessment:

Parques Reunidos, as a private company, is not obliged to follow recommendation 36 of the Code of Good Governance or the mercantile regulations applicable to listed companies, so it is not carrying out a formal periodic evaluation of the performance of the Board of Directors and its members. The Audit and Control Committee, as expressly regulated in its rules of procedure, does carry out a formal evaluation of the functioning of the Board of Directors on an annual basis.

In any case, with regard to the supervision of the management of impacts, risks and opportunities, the Sustainability Report (Consolidated Statement of Non-Financial Information in accordance with Law 11/2018) of Piolin Bidco, S.A.U. and its

subsidiaries, which is attached to the Consolidated Management Report of the Group's Consolidated Annual Accounts, is verified annually by an independent third party to confirm that it has been prepared in accordance with the contents set out in the regulations in force, and subsequently submitted for the specific approval of the sole shareholder of Piolin Bidco, S.A.U. within the framework of the approval of the Group's Consolidated Annual Accounts. Likewise, the observations and recommendations made by the independent third party during the verification process of the Sustainability Report are always taken into account to ensure continuous improvement in sustainability.

Audit and Control Committee

Composition

The Audit and Control Committee is made up of four members. Although it is not mandatory that they also be members of the Board of Directors of Piolin Bidco, S.A.U. three of the four members also hold the position of director.

In 2024, the Audit and Control Committee held 6 meetings.

Members of the Audit and Control Committee at year-end

Position	Audit and Control Committee	Seniority in the position
Chairman	John Michael Duffey	12.11.2019
Member	Jorge Ferre Vilches	30.03.2023
Member	Pablo Gómez Garzón*	26.03.2024
Member	Jonathan Rubinstein	12.11.2019
Non-member secretary	Cristina Carro Werner	12.11.2019

* Mr Tomás Hevia Armengol resigned as a member of the Audit and Control Committee on 14 February 2024 and Mr. Pablo Gómez Garzón was appointed as a new member by the Board of Directors on 26 March 2024, accepting his appointment on the same date.

Selection and designation process

The appointment of the Committee members, as well as the appointment of its Chairperson is the

responsibility of the Board of Directors which, in this regard, ensures that the Committee members,

as a whole, have the necessary experience in accounting, auditing, finance, internal control, risk management and business. In particular, the Committee members must have the necessary experience and knowledge in economics, finance and business management, as well as to assess and interpret the application of accounting standards, understand the internal control

Functions of the Audit and Control Committee

The main duties of the Audit and Control Committee, which are exclusively advisory, are:

- Ensure the effective management of all Parques Reunidos actions in the areas of internal and external auditing, and compliance, including risk management.
- Supervise the process of preparation and presentation of financial and sustainability information before submitting it to the approval of the Board of Directors.
- Inform and propose to the Board of Directors proposals and recommendations in the areas of its competence.

Its specific attributions include, among others:

- Supervise the effectiveness of internal control, internal audit and risk management systems, including those related to taxation
- Discuss with the external auditor any significant weaknesses in the internal control system detected when conducting the audit, if applicable.
- Supervise the financial reports and controls, reviewing and discussing the annual accounts, including the management report, with the management team and with the external auditors.
- Review the annual sustainability report including its verification by an independent third party, obtaining the required knowledge about the impact of Parques Reunidos' activity on environmental and social matters, respect for human rights, animal welfare and the fight against bribery and corruption, among others, and about the risks and opportunities related to sustainability matters.
- Periodically review the internal control and risk management systems to ensure that the main

mechanisms related to the financial reporting process, be able to assess financial statements with certain complexity, and supervise the people involved in all these tasks. Nevertheless, directors with executive powers cannot be Committee members in any event.

risks, including, but not limited to, financial, reputational, legal, operational, environmental, and business exposure, among others, are identified, managed, quantified, and adequately disclosed, as well as discuss with the internal auditor the measures adopted by Parques Reunidos to monitor and control said risks.

- Supervise the work of the external auditors and establish the appropriate relationships with them to receive information for examination by the Audit and Control Committee on matters that may put their independence at risk, as well as any others related to the external audit development process.
- Supervise the Group policies related to sustainability.

The Sustainability Policy also expressly entrusts the Audit and Control Committee with the functions of monitoring, fostering, guiding, supervising and assessing the degree of compliance with the Group's sustainability strategy and practices.

As is the case at the Board level, the Audit and Control Committee is also informed at its meetings of significant impacts, risks and opportunities, generally by means of a report from the relevant member of the Executive Committee. In this regard, in addition to the presentations made by the Chief Health, Safety, Environment and Sustainability Officer on the various sustainability topics, the other members of the Executive Committee and other directors also report on those impacts, risks and opportunities that are considered significant at any given time in their respective area of responsibility, such as reports on the whistleblowing channel by the Chief Legal Officer, on cybersecurity, new technology

developments and emerging risks and opportunities, including artificial intelligence, by the Chief Digital Officer, and on the Group's data protection compliance by the Data Protection Officer. In addition, at the Committee meetings the Internal Auditor regularly presents the results of the internal operational audits carried out.

In addition to the functions that the Audit and Control Committee performs in relation to impacts, risks and opportunities, the supervision of these elements is also carried out by other

bodies, such as the Sustainability Committee that follows sustainability performance and associated action plans, or the Internal Audit Department that holds meetings with the members of the Executive Committee within the framework of the process of periodically updating the inventory of risks and the Corporate Risk Map, prior to the review of these matters by the Audit and Control Committee and the Board of Directors itself.

Risk and opportunities. Factors and trends that may affect future evolution

The 2024 financial year has been characterized by a complex macroeconomic and geopolitical environment, marked by political uncertainty, an increase in regulatory pressure, acceleration of digital transformation and artificial intelligence, growing exposure to climate risks and the impact of demographic changes. In this context, the Group's ability to adapt has been key to ensuring the resilience of the business and progress in meeting strategic and sustainability objectives.

Given this scenario, risk management has continued to evolve to provide a solid supervisory framework, allowing Parques Reunidos to anticipate emerging threats and capitalize on strategic opportunities.

As every year, in compliance with the Risk Control and Management Policy, Parques Reunidos has

carried out the process of updating the Corporate Risk Map, which allows to identify and prioritize the main risks and opportunities that the Group faces. The methodology defined by Parques Reunidos establishes that risks must be measured from both an inherent and residual point of view, in three time horizons (short, medium and long term). In this regard, inherent risk is the measure of the risk to which the Group is exposed as a result of its activity and organizational structure, in the absence of any action that management can take to mitigate such risks, and is measured based on the impact and probability of occurrence; residual risk is the risk that remains after the Group has adopted the necessary measures to mitigate it, and is measured based on inherent risk and the perception of the design of internal controls and their operational effectiveness.

Risks

Considering the above, any of the following risks and uncertainties could have a material adverse effect on the business, on the operations, or on the financial conditions, cash flows and/or projections of Parques Reunidos:

- **Weather conditions and seasonality of the business**

Weather conditions and seasonality of the business continue to be a factor of impact on the operations of Parques Reunidos. Although the Group maintains a sufficiently diversified asset portfolio in terms of park type and

geographic location, including limited concentration and a series of strong local brands, attendance at the parks follows a seasonal pattern that coincides markedly with holiday periods and the school calendar. Consequently, adverse weather events or atypical temperatures can impact visitor attendance at the parks. The increasing frequency of extreme weather events reinforces the need for adaptation strategies that allow mitigating demand volatility and optimizing operational efficiency based on climatic conditions.

- **Adaptation to climate change**

The growing regulatory demands on sustainability and the need to reduce the environmental footprint impact on the Group's operations and investment strategy. The transition towards more sustainable models involves the implementation of measures to reduce energy consumption, implement efficient waste management and mitigate the environmental impact of operations.

- **Health and safety of visitors**

Ensuring the safety of visitors at all facilities is a priority for the Group. Risks related to incidents in attractions, common areas or events can generate reputational and financial impact. Safety regulations are increasingly demanding, which requires continuous improvement of incident prevention protocols, training and supervision.

- **Health and safety of employees and contractors**

Ensuring the health and safety, both physical and mental, of employees and contractors is essential for the operational continuity of the Group. The nature of the activities carried out in the parks requires strict occupational safety measures to mitigate risks associated with the operation of attractions, the maintenance of infrastructure and the provision of services to visitors. In addition, the high seasonality of the business implies the recurring incorporation of temporary workers, which makes it necessary to reinforce safety training, compliance with operating and risk prevention protocols and supervision of working conditions.

- **Sizing of the workforce and planning of the workforce**

Parques Reunidos must guarantee efficient management of its workforce in an environment with high seasonality and variability in demand. Inadequate workforce planning could lead to cost overruns or deficiencies in park operations, affecting service quality, health and safety of both workers and guests and customer experience.

- **Employee satisfaction. Talent management and retention**

Management of human capital has become a strategic challenge in the context of increasing competition for talent, especially in sectors with high seasonality and staff turnover. Difficulties in offering attractive work environments, professional development opportunities and an employee value proposition aligned with market expectations could impact on employee satisfaction and, consequently, on employee engagement and motivation, affecting productivity and service quality, and compromising the ability to retain key professionals.

- **Cybersecurity and information security**

The increase in cyberattacks and the growing sophistication of information security threats represent a risk to business continuity. The protection of sensitive customer and employee data, as well as the integrity of transactional systems, are areas that require advanced security measures. A security breach could lead to regulatory sanctions, reputational impact and loss of customer confidence.

- **Compliance with data protection and privacy regulations**

The reinforcement of regulations on privacy and personal data protection imposes greater requirements on information management. National and international regulations set strict standards that require robust compliance processes to avoid sanctions and protect the trust of customers and employees.

- **Animal welfare**

Animal welfare is an area of increasing social and regulatory sensitivity. Demanding high standards in the care of animals in parks requires constant attention to habitat conditions, feeding and health protocols, as well as transparent communication with stakeholders to avoid reputational risks.

- **Macroeconomic and geopolitical uncertainty**

Geopolitical tensions, including ongoing conflicts, fluctuations in interest rates and the evolution of global consumption create an uncertain environment that could affect the stability of the Group.

- **Financial planning**

Maintaining a stable financial position and optimizing cash flow are key factors in an environment of economic uncertainty. Tensions in working capital management, arising from seasonality and investment needs, require rigorous financial planning.

- **Governance, management and quality of information**

The rapid evolution of digital transformation, together with the rise of emerging technologies and artificial intelligence, and the increase in regulations, particularly those related to sustainability information, pose a double challenge: on the one hand, the need to effectively assimilate and integrate technology into the Group's operations; on the other, the urgency of adapting governance and data management models to guarantee that information is reliable for decision-making, and

to meet the increasingly demanding requirements imposed by regulation. Failure to adequately address these challenges could affect operational efficiency, regulatory compliance and competitive capacity in an increasingly dynamic environment.

- **Changes in laws and increased regulatory pressure**

The regulatory environment continues to evolve rapidly, with increasingly demanding regulations in areas such as sustainability, data protection, taxation and financial compliance. For a group such as Parques Reunidos, with a presence in multiple jurisdictions, adapting to these changes is a challenge due to both the volume and complexity of the requirements.

Opportunities

Despite the challenges identified in the Corporate Risk Map, the proactive management of these risks not only allows for mitigating negative impacts but also opens up new strategic opportunities for the Group. In a rapidly changing environment, where regulation, digitalization and sustainability are increasingly relevant, organizations that are able to anticipate and adapt to these changes will be better positioned to strengthen their competitive position. Among the main opportunities arising from this management are:

- **Adaptation to climate change and operational resilience**

Investment in infrastructure and strategies that reduce exposure to extreme weather events can ensure operational continuity and consolidate a more resilient and sustainable business model.

- **Energy efficiency and efficiency in the use of resources**

Optimizing energy consumption and reducing the environmental footprint, in addition to generating cost savings, reinforce the Group's reputation and improve its alignment with emerging regulations and the expectations of investors and visitors.

- **Growing interest and awareness about biodiversity**

Interest in biodiversity has grown and has become increasingly important, both because of its close relationship with climate change and because of the recognition of its impact on the economy and livelihoods at a global level. The loss of biodiversity has become a key concern for governments, businesses and society in general, generating new expectations and regulations around its protection. In this context, Parques Reunidos has the opportunity to reinforce its positive contribution to biodiversity by promoting its conservation and environmental education through its zoos and aquariums.

- **Improved talent management**

The implementation of strategies to improve the training, well-being and occupational safety of employees and contractors reinforces the commitment of the Group to attract talent and improves productivity and retention.

- **Digital transformation and optimization of governance and information management processes**

The implementation of technological tools and the improvement of governance and information management processes allow the optimization of decision-making processes, and improve the quality of information provided to third parties on the positive impacts in the economic, environmental and social areas related to the products and services offered by Parques Reunidos, contributing to the improvement of operational efficiency and corporate reputation.

- **Competitive advantage in regulated environments**

Anticipating new regulations and strengthening compliance standards in environmental, social and governance matters can differentiate the Group in terms of access to sustainable financing and minimizing legal and financial risks.

Internal Control

The internal control system of the Parques Reunidos Group consists of:

- The **Risk Management System** which includes risk areas considered relevant for the achievement of the Group's objectives, with special emphasis on those of a strategic and operational nature. All the risks covered are incorporated into the Corporate Risk Map, which is subject to periodic review by the Executive Committee, the Audit and Control Committee and the Board of Directors, in order to ensure that they are duly updated, as necessary.
- The **Compliance and Criminal Risk Prevention Model or Crime Prevention Model**, which aims to establish the best internal control procedures and policies for preventing crime and, where appropriate, to exempt the Group from liability in Spain, in accordance with Organic Law 1/2015.
- The **Tax Risk Prevention Model**, whose objective is to mitigate tax risks.
- **Internal controls over Financial Reporting** aimed at ensuring the integrity of financial information.

- **Internal controls over sustainability information** aimed at ensuring the integrity of sustainability information.

For all the significant risks identified, in the different internal control frameworks mentioned above, control mechanisms have been established to mitigate their impact and probability of occurrence, including the identification of the owners of the controls.

As part of the process of updating the Parques Reunidos Group's Risk Management System to adapt it to changes in the Group and its environment, the Corporate Risk Map and the Materiality Assessment are updated annually.

During the 2025 financial year, and prior to the issuance of this report, the Corporate Risk Map and the Double Materiality Assessment were approved by the Audit and Control Committee in January 2025 and by the Board of Directors in February 2025.

Management of impacts, risks and opportunities

The impacts, risks and opportunities related to the topics considered in Law 11/2018 and those related to material environmental, social and governance topics identified as material topics, as well as their management approach and the procedures used to detect, evaluate, prevent and,

mitigate them are described in greater detail in the corresponding section of the report. For risk nonrelated to material environmental, social and governance topics additional controls may apply but they are not under the scope of this report.



3. ENVIRONMENT

Our principles

The Sustainability Policy includes the following principles under the **Environmental Principles** section, which are further developed in the Environment, Climate and Nature Policy:

- Supporting value creation potential from developing the Group companies as environmentally resilient and regenerative.
- Supporting a precautionary approach to environmental challenges, including those related to climate change, deforestation, and conservation of biodiversity.
- Improving constantly Group's environmental practices, including but not limited to those related to waste reduction and waste management, energy and water usage control, use of renewable energy sources and promotion of circular economy.
- Limiting the emissions of hazardous substances and waste generation, including emissions of greenhouse gases and other pollutants (e.g. solid waste, single-use plastics) with the aim of protecting the atmosphere, oceans, land, forest and biodiversity.

- Limiting consumption of environmentally scarce and non-renewable resources.
- Promoting environmental and biodiversity protection and conservation of the natural heritage.
- Promoting knowledge of the different animal species and the different ecosystems and their conservation, as well as the conservation and protection of species that are threatened or in danger of extinction.
- Promoting educational activities within the scope of the Group's business in order to contribute to environmental awareness.

These principles apply to the entire life cycle of all the Group's activities, to all Parques Reunidos employees, contractors, agency personnel, and third parties who carry out activities for and on behalf of the Group, to the direct operations, to the goods and services that Parques Reunidos acquires, and to the services that the Group provides to its customers.

Management approach

- The Group **Environment, Climate and Nature Policy** further develops the principles outlined in the Sustainability Policy and the Code of Ethics and Conduct and provides a framework for realizing Parques Reunidos commitment towards environmental sustainability by addressing dependencies, impacts, risks, and opportunities in relation to environmental, climate and nature related matters. The policy is aligned with the global environmental policy goals of the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, Sustainable Development Goals and UN Global Compact principles and cover the whole Group's value chain, including direct operations and upstream and downstream value chain.
- The Group Human Rights and Environmental Due Diligence Policy provides the framework to conduct **environmental due diligence** with respect to own operations and the value chain operations carried out by entities with whom Parques Reunidos has an established business relationship.
- The guidelines on environmental matters are included in the **Health, Safety and Environment Management Standard**, based on the ISO 14001 and in other associated standards (e.g. Energy, Water and Waste Management individual standards), without

being certification the final goal. These standards establish the minimum requirements applicable to all the Group's parks. If the requirements of local legislation are more stringent than those specified in those standards, then the local legislation must be complied with in addition to the standard. These standards include, among other aspects, the roles and responsibilities in environmental matters.

- The obligations related to reporting environmental emissions, including but not limited to those related to noise emissions, light pollution, waste management or water management, vary by country, region or state, as well as by the business segment in which the park operates. When necessary, the parks submit environmental reports to the competent authorities.
- The monitoring and measurement of the environmental aspects identified, such as the consumption of energy, water resources or the generation and management of waste associated with each activity, is carried out at the park level and is supervised at the Group level.
- The environmental investments and the necessary resources, once approved at Group level, are managed by the parks within their annual improvement process. Environmental management is carried out by the Maintenance, Conservation, Operations and other park departments with the collaboration of the park Safety, Health and

Environment Managers or the person designated in each park, as appropriate.

- The Group has established a system for the notification and registration of environmental incidents that may take place at its facilities. The analysis of these cases makes it possible to establish preventive and corrective measures and identify opportunities for improvement.
- The Group uses internal audits and compliance evaluation programs, addressing both legal requirements and internal requirements, to improve the environmental performance of its operations. Internal audits are conducted annually at a selection of operating facilities. By reviewing the findings, the lessons learned are applied to similar facilities through a cycle of continuous improvement.
- Environmental progress, including, where appropriate, relevant incidents, is reported to the Board of Directors as part of the periodic management reports.
- The Executive Committee has part of its variable remuneration linked to the reduction of Scope 1 and 2 greenhouse gas emissions.
- Parques Reunidos has environmental liability insurance that allows it to face possible materialization of environmental risk in its parks, including civil liability for pollution, cleaning costs or expenses derived from an incident, among other forms of coverage.

3.1 CLIMATE CHANGE

Climate Change: Adaptation and Mitigation

Objectives

- ❖ **Mitigate climate change effects by minimizing greenhouse gas (GHG) emissions associated with our entire value chain**
- ❖ **Adapt our operations and business strategy to climate change impacts**
- ❖ **Address the demands of our stakeholders related to GHG emissions and climate change**

Why does it matter? [Impacts, risks and opportunities]

The effects of human-induced climate change continue to increase year by year and Parques Reunidos is committed to being proactive in mitigating climate change.

Physical risks arising from climate change, especially extreme weather events, can have a direct impact on Parques Reunidos' business, including potential damage to assets and business interruption. Due to the seasonal nature of Parques Reunidos activity, and the fact that most of the Group's parks carry out their activities outdoors, adverse or extreme weather events may

damage the facilities and influence the number of people who visit the parks, which has a negative impact on the business.

The Group's parks are not subject to regulations limiting GHG emissions; even so, Parques Reunidos seeks continuous improvement to reduce its GHG emissions and minimize its contribution to climate change. Quantifying and managing the GHG emissions across the entire value chain allows us to identify priority areas and corresponding opportunities for improvement.

Management approach [Policies, actions and resources]

- The Environment, Climate, and Nature Policy of Parques Reunidos includes the commitment to reduce GHG emissions in its value chain and contribute to the transition towards a low-carbon economy, in alignment with the goals of the Paris Agreement and the Sustainable Development Goals (particularly Goal #13 – Climate Action).
- The Group has set emission reduction targets aligned with climate science validated by SBTi (Science Based Targets Initiative) in June 2023, making Parques Reunidos the first international operator of regional leisure parks to have science-based targets validated. Parques Reunidos has committed to a joint reduction target for Scope 1+2 of 87,9% and another for Scope 3 of 27,5%, with 2019 as the base year and 2030 as the target year.
- Parques Reunidos has defined a strategic emissions reduction plan (Climate Transition Plan), which outlines the actions and resources necessary to meet the decarbonization targets validated by SBTi. The Climate Transition Plan includes measures aimed at reducing emissions throughout the entire value chain of Parques Reunidos, including energy efficiency measures, water use reduction, purchase of renewable electricity, reduction of generated waste, supply chain decarbonization, or improvements in emissions reporting, among others.
- Parques Reunidos collects operational data and calculates annually GHG emissions for

Scope 1, 2, and 3 to determine progress towards the established targets and the Climate Transition Plan. Progress evaluation is presented in an Annual Carbon Footprint Report.

- Parques Reunidos includes the carbon footprint as a factor to be considered in business decisions. This is implemented through prioritizing investments that lead to emission reductions, both in Scopes 1 and 2 as well as Scope 3.

- Climate-related risks and opportunities are integrated into the Corporate Risk Map and are evaluated annually. Additionally, a more detailed analysis of climate-related risks and opportunities and their financial impact is conducted.
- Parques Reunidos participates annually in the CDP Climate Change questionnaire, reporting key metrics on climate change performance and describing progress in the implementation of its Climate Transition Plan.

Evaluating our approach [Metrics]

- Following the creation of the Group's Climate Transition Plan in 2023 based on the targets validated by SBTi, in 2024 its implementation continued. The measures described in subsequent chapters, such as improvements in energy, water, and waste management or the progress on evaluating and managing suppliers, have a direct impact on reducing GHG emissions across Parques Reunidos' value chain. Complete information on the measures implemented for each of the Climate Transition Plan's workstreams, as well as progress towards the targets, is available in the Group's annual carbon footprint report.
- In 2024, Parques Reunidos completed for the first time an assessment of the financial impact of climate-related risks and opportunities

based on climate scenarios and aligned with the recommendations of the Task Force on Climate Related Financial Disclosures (TCFD) and the International Financial Reporting Standard IFRS S2 for Climate-related Disclosures. The results were used to inform the Group's strategy in line with the new Corporate Sustainability Reporting Directive (CSRD) and associated standards (ESRS).

- Parques Reunidos participated for the second time in the CDP Climate Change questionnaire in 2024, regarding the Group's environmental performance in 2023, obtaining a rating of A- (Leadership). This rating improves the previous rating of B (Management) and is the result of the action plan developed following the first participation.

EVALUATION OF CLIMATE RISKS AND OPPORTUNITIES BASED ON SCENARIO ANALYSIS

Parques Reunidos completed a climate risk and opportunity analysis based on climate scenarios in 2024, including the assessment of the financial impact of the most relevant risks. The analysis methodology used is aligned with the recommendations of TCFD and IFRS S2, including different physical and transition risks, time horizons, and climate scenarios.

The results identified heatwaves, droughts, and extreme storms as the risks with the greatest financial impact, with heatwaves being the most relevant risk and having the least uncertainty in its associated modelling. The opportunity analysis identified investment in energy efficiency measures as the most relevant opportunity for the Group. The results of the analysis informed Parques Reunidos' strategy and helped defining measures to mitigate risks and capitalize on opportunities.

Greenhouse Gas Emissions (GHG) – Consolidated perimeter¹

Indicator	Unit	2019	2022	2023	2024
GHG emissions					
Scope 1 – Direct emissions	t CO ₂ eq	11,225	11,560	10,522	10,494
Scope 2 – Indirect MB ² emissions	t CO ₂ eq	50,735	0	0	0
Scope 2 – Indirect LB ² emissions	t CO ₂ eq	50,629	46,538	39,956	40,151
Scope 3 – Other indirect emissions ³	t CO ₂ eq	272,502	292,556	303,515 ⁵	253,069
GHG emissions outside of Scopes					
Direct CO ₂ emissions from biomass	t CO ₂ eq	227	232	392	587
Detail of categories for Scope 3 – Other indirect emissions					
1- Purchased goods and services	t CO ₂ eq	122,733	139,501	143,047 ⁵	145,732
2- Capital goods	t CO ₂ eq	112,692	120,930	131,327	76,465
3- Fuel- and energy-related activities	t CO ₂ eq	11,074	2,133	1,916	1,928
4- Upstream transportation	t CO ₂ eq	1,580	680	1,521	3,753
5- Waste generated in operations	t CO ₂ eq	3,996	5,618	3,464	2,643
6- Business travel	t CO ₂ eq	3,195	3,706	3,859	3,221
7- Employee commuting	t CO ₂ eq	17,233	19,987	18,382	19,327
GHG emission intensity					
Intensity of total GHG emissions by visitors⁴	t CO ₂ / 10 ³ visitors	15.7	15.9	16.2 ⁵	13.5
Scope 1 – Direct emissions	t CO ₂ / 10 ³ visitors	0.5	0.6	0.5	0.5
Scope 2 – Indirect MB emissions	t CO ₂ / 10 ³ visitors	2.4	0	0	0
Scope 2 – Indirect LB emissions	t CO ₂ / 10 ³ visitors	2.4	2.4	2.1	2.1
Scope 3 – Other indirect emissions	t CO ₂ / 10 ³ visitors	12.8	15.3	15.7 ⁵	12.9
Intensity of total GHG emissions by revenue⁴	t CO ₂ / million €	481	371	378 ⁵	307
Scope 1 – Direct emissions	t CO ₂ / million €	16	14	13	12
Scope 2 – Indirect MB emissions	t CO ₂ / million €	73	0	0	0
Scope 2 – Indirect LB emissions	t CO ₂ / million €	73	57	48	47
Scope 3 – Other indirect emissions	t CO ₂ / million €	392	357	366 ⁵	295

The sum of partial figures may not add up to the corresponding overall figure due to rounding. 2019 figures are presented because it is the SBTi objectives base year. Details by region are included in the table of Performance Indicators in Annex VI.

1) The "Consolidated perimeter" comprises all the parks that were part of the Group's portfolio in year N.

2) MB = Market Based. LB = Location Based.

3) Only relevant categories are included

4) Using "Scope 2 – Indirect MB Emissions".

5) Scope 3 Category 1 and the associated intensity indicators have been updated compared to the 2023 sustainability report due to a methodological correction. The changes are (vs 2023 sustainability report using same units of measure): Total Scope 3 = 303,515 (280,993); Scope 3 Category 1 = 143,047 (120,525); Total GHG emissions by visitor = 16.2 (15.1); Scope 3 GHG emissions by visitor = 15.7 (14.5); Total GHG emissions by revenue = 378 (351) and Scope 3 GHG emissions by revenue = 366 (339).

Greenhouse Gas Emissions (GHG) – SBTi perimeter¹

Indicator	Unit	2019	2022	2023	2024
GHG emissions					
Scope 1 – Direct emissions	t CO ₂ eq	11,189	10,335	9,536	9,608
Scope 2 – Indirect MB emissions ²	t CO ₂ eq	48,244	0	0	0
Scope 2 – Indirect LB emissions ²	t CO ₂ eq	47,954	42,054	36,408	36,544
Scope 3 – Other indirect emissions ³	t CO ₂ eq	264,460	267,252	288,651 ⁴	243,599
GHG emissions outside of Scopes					
Direct CO ₂ emissions from biomass	t CO ₂ eq	227	232	392	587
Detail of categories for Scope 3 – Other indirect emissions					
1- Purchased goods and services	t CO ₂ eq	118,128	131,661	135,898 ⁴	139,382
2- Capital goods	t CO ₂ eq	110,717	105,328	125,191	74,652
3- Fuel- and energy-related activities	t CO ₂ eq	10,494	1,911	1,748	1,776
4- Upstream transportation	t CO ₂ eq	1,570	678	1,520	3,748
5- Waste generated in operations	t CO ₂ eq	3,741	5,243	3,106	2,389
6- Business travel	t CO ₂ eq	3,061	3,586	3,734	3,154
7- Employee commuting	t CO ₂ eq	16,748	18,843	17,454 ⁵	18,498

The sum of partial figures may not add up to the corresponding overall figure due to rounding. 2019 figures are presented because it is the SBTi objectives base year. Details by region are included in the table of Performance Indicators in Annex VI.

1) The "SBTi perimeter" comprises the parks that were included in the scope used for calculating the targets submitted to the SBTi. See additional details about SBTi Perimeter in Annex V.

2) MB = Market Based. LB = Location Based.

3) Only the relevant categories are included.

4) Scope 3 Category 1 has been updated compared to the 2023 sustainability report due to a methodological correction. The changes are (vs 2023 sustainability report using the same units): Total Scope 3 = 288,651 (269,820) and Scope 3 Category 1 = 135,898 (117,066).

5) Change from 17,366 to 17,454 due to typo correction.

Energy

Objectives

- ❖ **Minimize energy consumption**
- ❖ **Foster the use of renewable energy sources**

Why does it matter? [Impacts, risks and opportunities]

Energy consumption in the parks, mainly electricity and natural gas, is responsible for a significant part of the Group's greenhouse gas emissions.

Efficient energy management, including reducing energy consumption and the transition to renewable energy sources, helps reduce both the impact on the planet and the operational cost for the Group.

Responsible energy consumption by Parques Reunidos reduces its carbon footprint and has

other environmental benefits such as reducing air pollution and protecting biodiversity. Efficient energy management is also key for achieving Parques Reunidos' emission reduction targets validated by SBTi.

Fostering the use of renewable energy in the parks supports the transition towards a sustainable and environmentally friendly economic model, reducing the dependency on fossil fuels.

Management approach [Policies, actions and resources]

- The Environment, Climate, and Nature Policy of Parques Reunidos includes the commitment to make efficient use of energy and use 100% renewable electricity, in alignment with the Sustainable Development Goals (particularly Goal #7 – Affordable and Clean Energy).
- The Group works to improve energy efficiency in its facilities by ensuring proper equipment maintenance and replacing old equipment by new equipment with better energy efficiency.
- Energy audits are carried out by third parties, which help identify the factors that influence energy consumption, as well as the possibilities for improvements, taking into account the technical and economical feasibility of their implementation.
- Parques Reunidos has been a member of The Climate Group's RE100 initiative since 2023. This global corporate renewable energy initiative brings together companies committed to consuming 100% renewable electricity. Maintaining the commitment to RE100 for using 100% renewable electricity contributes to meeting the decarbonization targets validated by SBTi.
- The purchase of electricity and gas is centralized at Group level to facilitate efficient purchasing management and the inclusion of sustainability criteria.

Evaluating our approach [Metrics]

- In 2024, the implementation of the energy efficiency program initiated in 2022, continued. This program aims to replace specific elements and equipment by lower consumption equipment, as well as the electrification of fossil-fuel equipment. In 2022 the focus was on replacement and improvement projects for electrical equipment, such as the substitution

of LED lighting or the enhancement of pumps and compressors. 2024 followed the 2023 initiatives, when efforts started shifting towards the improvement and electrification of fossil fuel-consuming equipment. This focus on fossil fuel-consuming equipment contributes to the reduction of the Group's Scope 1 emissions.

- For the fourth year in a row, 100% of the electricity used in our parks came from renewable sources. The renewable origin of the electricity consumed is backed up by the corresponding energy attribute certificates.
- The installation of electric vehicle chargers at the Spanish parks Faunia and Warner was completed in 2024, with operations expected to

begin in 2025. These charging points join those installed in 2022 at the parks in the Netherlands and Belgium, and in 2023 at the Spanish parks Aquópolis Torrevieja, Aquópolis Cullera, Aquópolis Cartaya, Aquópolis Villanueva, and Selwo Aventura. The charging points serve both employees and customers, thus contributing to promoting sustainable mobility throughout the Group's value chain.

- The Group's total energy consumption figures in 2024 remained stable, representing a variation of less than 1% compared to 2023.
- Energy consumption intensity indicators per visitor and opening day in 2024 also remained stable compared to 2023, representing in both cases a variation of less than 2%.

ALL ABOARD: INAUGURATION OF THE ZOO'S ELECTRIC TRAIN (SPAIN)

In March 2024, the new electric train was inaugurated at the Madrid Zoo, replacing the old diesel train. This train allows visitors of all ages and physical conditions to comfortably enjoy the park's facilities.

The new train has a power of 160 kW and a 100% electric motor. Compared to the previous train, it is estimated that more than 3 tons of CO₂ equivalent emissions associated with diesel consumption will be avoided annually, considering that the electricity consumed at the Zoo is 100% renewable. The electrification of this vehicle contributes to Parques Reunidos' decarbonization goals by reducing Scope 1 emissions.

Energy

Indicator	Unit	2022	2023	2024
Total energy consumption	MWh	216,345	201,893	202,890
Electricity	MWh	155,044	146,087	146,748
Natural Gas	MWh	52,499	46,594	46,447
Other fuels	MWh	8,802	9,212	9,695
Energy from renewable sources	MWh	155,709	147,206	148,426
Electricity ¹⁾	MWh	155,044	146,087	146,748
Natural Gas	MWh	-	-	-
Other fuels	MWh	665	1,119	1,677
Energy from renewable sources	%	72	73	73
Electricity from renewable sources	%	100	100	100
Energy intensity by visitors	MWh / 10 ³ visitors	11.3	10.4	10.4

Energy intensity by opening days	MWh / opening day	19.9	19.3	19.5
Energy intensity by revenue	MWh / million €	264	243	236

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

- 1) Electricity backed by EACs (Energy Attribute Certificates).

3.2 WATER

Objectives

- ❖ **Minimize water withdrawal and consumption**
- ❖ **Foster the use of non-freshwater where possible, with special focus on areas classified as high or extremely high water stress and risk areas**

Why does it matter? [Impacts, risks and opportunities]

The activity of Parques Reunidos parks, in particular the water parks, as well as catering and accommodation activities, rely on water for the operation of their facilities and services.

Moreover, 15 of the Group's parks are located in areas classified as high or extremely high water risk

zones, and 29 in areas classified as high or extremely high water stress zones⁵. Considering the current climate emergency and its impact on access to freshwater reserves, efficient water management in these parks is crucial today and will become even more important in the medium and long term.

Management approach [Policies, actions and resources]

- The Environment, Climate, and Nature Policy of Parques Reunidos includes the commitment to make efficient use of water and protect oceans and freshwater, in alignment with the Sustainable Development Goals (particularly Goal #6 – Clean Water and Sanitation and Goal #14 – Life Below Water).
- Parques Reunidos is committed to a rational use of water resources through effective water management practices.
- Parques Reunidos promotes the use of non-fresh water for those applications where it is possible, with particular attention to parks located in high or extremely high-water risk and/or stress areas.
- Parques Reunidos identifies and evaluates possible sources of water available in each park, including recycled water sources, to select those with the lowest environmental footprint and reduce the use of freshwater.
- The Group's parks comply with the applicable regulations to protect water resources in the communities where it operates and ensures that its activities do not have adverse effects on them. The applicable regulations include, among others, the drafting of Sustainable Water Management Plans and their corresponding follow-up audits.
- The Group's parks carry out the extractions of groundwater, lake water or seawater under the water management permits approved by the local authorities.
- The Group's parks monitor water use and water discharge in accordance with the local regulations and the applicable permits.
- Parques Reunidos works to minimize water withdrawal in the parks through the maintenance of equipment and facilities and the implementation of water efficiency measures.
- Where possible, recycled, ground, lake or sea water is used, and the water used is treated for reuse as irrigation water or other uses for which it is appropriate.

⁵ List of parks located in high or extremely high water stress or risk areas is found in Annex VIII

Evaluating our approach [Metrics]

- In 2024, the implementation of the water efficiency program initiated in 2022 continued, which includes measures such as installing timers on faucets, replacing sprinkler irrigation with drip irrigation, or installing more efficient urinals, among others. This program prioritizes measures in parks located in high or extremely high water risk or stress areas.
- Parques Reunidos participated for the first time in the CDP Water Security questionnaire in 2024, regarding the Group's water resource management in 2023, obtaining a B (Management) score. This first participation in CDP Water Security has served to develop an action plan identifying areas for improvement in the Group water management practices.

The impact of these actions is expected to be reflected in lower and more efficient water use by the Group, a more detailed reporting of water-related metrics, and consequently, an improvement in CDP Water Security results in subsequent years.

- The Group's total water withdrawal figures in 2024 remained stable, representing a variation of less than 1% compared to 2023.
- The total water withdrawal intensity indicators per visitor and opening day in 2024 also remained stable compared to 2023, representing in both cases a variation of less than 1%.

OPTIMIZATION OF IRRIGATION FOR BANDIT, THE WOODEN ROLLER COASTER AT MOVIE PARK (GERMANY)

In 2024, Movie Park implemented a continuous monitoring system for vibrations, accelerations, and forces present in several of its attractions, using IoT sensors and AI-based algorithms. In addition to facilitating maintenance and improving safety, this system enables the optimization of irrigation for wooden roller coasters, which is key to ensuring comfort and user experience.

Having detailed real-time information on the operation of wooden roller coasters like Bandit allows for optimizing the frequency and amount of irrigation needed to maintain the wooden structure in the best condition, improving customer experience and minimizing the amount of water used.

Water Use

Indicator	Unit	2022	2023	2024
Water withdrawal ¹				
Total water withdrawal	1000 m ³	4,287	4,201	4,218
Withdrawal in high or extremely high water risk areas	1000 m ³	1,686	1,873	1,724
Withdrawal in other areas	1000 m ³	2,600	2,328	2,493
Water withdrawal by origin²				
Third-party water	1000 m ³	3,490	3,388	3,467
Drinking water	1000 m ³	3,020	2,888	2,923
Recycled water	1000 m ³	471	501	544
Groundwater	1000 m ³	689	678	667
Surface water	1000 m ³	105	133	81

Indicator	Unit	2022	2023	2024
Seawater	1000 m ³	2	1	3
Recycled third-party water in high or extremely high water risk areas	% vs total withdrawal ³	25.8	25.6	30.2
Non-freshwater (recycled third-party water and groundwater) in high or extremely high water risk areas	% vs total withdrawal ³	44.5	42.2	45.2
Recycled third-party water in high or very high water stress areas	% vs total withdrawal ³	16.2	17.5	19.4
Non-freshwater (recycled third-party water and groundwater) in high or very high water stress areas	% vs total withdrawal ³	33.9	35.6	36.1
Intensity of water use				
Total water withdrawal by visitors	1000 m ³ / 10 ³ visitors	0.22	0.22	0.22
Total water withdrawal by opening days	1000 m ³ / opening day	0.39	0.40	0.41
Total water withdrawal by revenue	1000 m ³ / million €	5.22	5.06	4.92

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

1) The figures reported are water withdrawal figures from the different sources mentioned above. This criterion was selected to simplify calculations and improve traceability since there is currently evidence of water withdrawn (e.g. invoices) but in several parks there is no evidence of amount of water discharged.

2) Third-party water refers to water from the municipal supply network or from other organizations. Surface water includes collected or harvested rainwater.

3) Total withdrawal in parks located in high or extremely high water risk areas (1,724,340 m³).

4) Total withdrawal in parks located in high or very high water stress areas (2,798,986 m³).

3.3 BIODIVERSITY AND ECOSYSTEMS

Objectives

- ❖ **Foster the protection of biodiversity and the conservation of natural heritage**
- ❖ **Foster knowledge of the different animal species, the different ecosystems and their conservation, as well as the conservation and protection of threatened or endangered species**

Why does it matter? [Impacts, risks and opportunities]

Parques Reunidos contributes through various projects to the protection of biodiversity and the most vulnerable ecosystems. Among all of them, in situ conservation programs (that is, programs for the reintroduction or protection of species in their natural habitats) are most important because they are carried out in the same populations of origin, where the problems for biodiversity are most pressing.

Some of the Group's parks⁶ are located in or near areas that are subject to rules of special natural

protection according to the applicable local legislation.

Some of the products purchased for use in various centers and parks, mainly those originating from agriculture or livestock, could potentially be considered, depending on their origin, as contributors to deforestation and forest degradation, and therefore indirectly to biodiversity.

Management approach [Policies, actions and resources]

- The Group's Environment, Climate and Nature Policy includes Parques Reunidos' commitment to protect and promote the sustainable use of ecosystems and contribute to reducing deforestation and degradation of land, forests and natural habitats and preserving biodiversity, as well as investing in research and partnerships to promote biodiversity conservation and protection of species that are threatened or in danger of extinction. The policy is aligned with the goals of the Kunming-Montreal Global Biodiversity Framework and the Sustainable Development Goals (particularly Goal #14 – Life Below Water and Goal #15 – Life on Land).
- The activity of the Group's parks, due to its non-industrial nature, does not directly generate negative impacts on biodiversity. However, in the case of parks located in special protection areas or adjacent to them, special attention is paid to the specific requirements that may arise from the park's operating permits.
- The Group's zoos and aquariums and the Parques Reunidos Foundation actively participate in conservation and research projects, in collaboration with different zoological entities, research entities, and universities. The different research projects carried out not only contribute to improving the design of the facilities and to developing more efficient animal care and handling techniques, but are also of vital importance for the application of husbandry, veterinary and breeding techniques in zoological institutions aimed at the reintroduction and care of species in their natural habitats.

⁶ Parks located in or near areas subject to rules of special natural protection: See Annex VIII

- Parques Reunidos Foundation and the Group's zoos and aquariums carry out educational and awareness-raising activities on biodiversity conservation among those who visit the parks each year.
- At the end of 2024, a preliminary analysis of impacts and dependencies was carried out based on the recommendations of the TNFD (Taskforce on Nature-related Financial Disclosures), which will be further developed during 2025 in order to prioritize actions in the parks and centers that present higher risks, as well as to maximize opportunities to contribute to the protection of the environment and biodiversity with positive impact measures.
- The evaluation of suppliers through the supplier management tool⁷ implemented in 2024 provides information to assess the impact on biodiversity throughout the value chain. This will allow to understand in a more comprehensive way how the activities of Parques Reunidos' suppliers can influence ecosystems and to take appropriate measures to mitigate any potential negative impact.

PARQUES REUNIDOS REGISTERED AS TNFD ADOPTER

In March 2024, Parques Reunidos registered to become adopter of the Taskforce on Nature-related Financial Disclosures (TNFD). With this, the Group is committed to adopting nature-related risk management and issuing corporate reports aligned with TNFD from fiscal year 2025.

This step underlines Parques Reunidos' commitment to protecting the environment, and allows it to identify and assess the nature related dependencies, impacts, risks and opportunities arising from its activity and to act accordingly.

Evaluating our approach [Metrics]

No significant impact on the environment has been detected and no administrative sanctions have

been received relating to possible damage to biodiversity or ecosystems.

Projects related to biodiversity conservation

The following projects have been carried out during 2024

Type of Project ^{1) 2)}	Unidad	Indicador
Conservation (in- situ) ³⁾	Number of projects	36
Conservation (ex situ) ⁴⁾	Number of projects	8
Rescue, rehabilitation and release	Number of projects	5
Research projects	Number of projects	8
Research articles	Number of projects	6

1) When several parks participate in the same in-situ conservation project, it is counted as a single project.

⁷ See section 'Sustainable Procurement'

- 2) Includes biodiversity conservation and investigation and research projects carried out through the Parques Reunidos Foundation by the Spanish parks.
- 3) In-situ conservation focuses on protecting animals and plants in its natural habitat
- 4) In ex-situ conservation, threatened animals and plants are placed in a setting where they can be protected and given special care. Zoological parks, gene banks, and cryopreservation serve the above purpose.

PROJECT FOREST OF THE FUTURE (ZUKUNFTSWALD) - TROPICAL ISLANDS (GERMANY)

The Tropical Islands park is surrounded by a large mass of pure pine forest which, in recent years, has been affected by bark beetle infestations, which proliferate as a result of rising temperatures and dryness, aggravated by the effects of climate change.

To combat this infestation and improve the conditions and qualities of the ecosystems present in the forest, a reforestation and species diversification project was carried out. To do this, a 2-hectare area was delimited where a thinning was carried out, reducing the number of pine specimens and replanting with younger pines and *Quercus robur* species and trees and shrubs of the *Sorbus* and *Carpinus* genera. The seeds of the specimens that were planted came from this same forest since these have a greater probability of adapting compared to seeds from another source.

It is estimated that 60% of the seeds have germinated and it is hoped that corrections and replanting can be carried out in areas where necessary in order to maintain the desired age structure of the forest.

Education and awareness

The Group's zoos and aquariums carry out educational and awareness-raising activities, which range from talks and workshops provided to visitors every day to awareness via social networks, camps and school visits, and specific

conferences and professional courses. Through these activities, knowledge and awareness of the importance of biodiversity and ecosystems is promoted among audiences of all ages.

3.4 CIRCULAR ECONOMY AND WASTE MANAGEMENT

Objectives

- ❖ **Minimize the amount of waste generated**
- ❖ **Reduce the use of single-use plastics**
- ❖ **Reduce food waste in catering activities**
- ❖ **Minimize the amount of waste sent directly to landfill**

Why does it matter? [Impacts, risks and opportunities]

The activity of the parks and that of the visitors generates non-hazardous waste primarily associated with consumption activities carried out in the park, such as packaging waste and food scraps, among others.

Additionally, small amounts of hazardous waste are generated in the parks associated with maintenance and operation activities of the facilities.

Management approach [Policies, actions and resources]

- The Environment, Climate, and Nature Policy of Parques Reunidos includes the commitment to minimize the amount of waste generated and promote the circular economy, in alignment with the Sustainable Development Goals (particularly Goal #12 – Responsible Consumption and Production).
- The activity of the Group's parks, due to its non-industrial nature, does not involve the use of raw materials except those used in restaurants. The main resource consumption, apart from energy or water supplies, is associated with the catering activity, animal feeding, and maintenance activities. The quantity and type of resources used in restaurants depend on the menu options offered, making it impossible to establish ratios of raw material consumption that provide relevant information about their efficiency of use. Similarly, ratios related to animal feeding or maintenance activities are not appropriate indicators for evaluating environmental performance.
- Parques Reunidos is committed to eliminating single-use plastics. This commitment materialized through specific actions such as the removal of straws and other single-use plastic items from catering establishments, as well as the elimination of single-use plastic bags from stores.
- Parques Reunidos is also committed to reducing food waste. This commitment is implemented through the introduction of internal processes that reduce the amount of food waste generated or allow for a second life to be given to such products.
- Each park determines the suitable waste management methods based on the type of waste, its classification according to local legislation, and the availability of management facilities. The aim is to opt for the most sustainable waste management methods available at each location.
- Waste is segregated at source according to local regulations to maximize subsequent recovery and recycling.
- Parques Reunidos prioritizes reuse or recycling, but part of the waste generated is managed through other authorized management methods, including landfill disposal. In doing so, all regulatory requirements of the country and region or state are complied with.
- Restaurant areas in parks feature products such as plates and cutlery made from recycled and/or biodegradable materials.

- Parques Reunidos promotes awareness of responsible consumption and waste minimization among employees,

collaborators, and visitors through environmental awareness campaigns.

Evaluating our approach [Metrics]

- Based on the experience cumulated during 2022 and 2023, the implementation of reusable cups has been consolidated in 15 additional parks of the Group in Europe: the Spanish parks Aquópolis Cartaya, Aquópolis Costa Dorada, Aquópolis Cullera, Aquópolis Torrevieja, Aquópolis Villanueva, Faunia, Selwo Aventura, Selwo Marina, Teleferico Benalmádena, Zoo, the British parks Aquarium of the Lakes, Blackpool Zoo, Bournemouth Oceanarium and Nickelodeon Lakeside, and the Italian park Mirabilandia. The implementation of reusable cups will continue to expand in 2025 to other parks of the Group.
- In 2024 continued the implementation of the Group project defined in 2022 aimed at reducing the amount of waste sent directly to landfill in the US. After evaluating the recycling possibilities offered by suppliers, measures have been implemented to improve waste segregation and recycling at Kennywood, Raging Waters Los Angeles, and Adventureland, based on the services offered by the local waste management providers. In 2025, efforts to improve waste segregation and recycling will continue.
- In 2024, the installation of digital solution that analyzes the quantities and types of food waste generated in the kitchen to improve its management and thus avoid food waste was completed at Tropical Islands (Germany).
- Parques Reunidos continued its collaboration with Too Good To Go in 2024 adding Aquópolis Villanueva (Spain), Slagharen (Netherlands), and Tropical Islands (Germany) to the group of parks already collaborating with the initiative, composed of Belantis and Movie Park (Germany), Parque de Atracciones, Selwo Marina, Warner and Zoo (Spain) and the Tusenfryd (Norway). Thanks to this initiative, 7,605 meals were saved in 2024, corresponding to estimated greenhouse gas emissions of 21 tons of CO2 equivalent. Other Group's parks are expected to join the initiative in 2025.
- With respect to 2024 waste figures analysis, the amount of waste produced is related both to the daily activity of the park and to potential expansion projects (new attractions, remodeling of restaurants and other points of sale, etc.). For this reason, year-over-year evolution and intensity generation ratios are indicators that do not allow for appropriate monitoring of the management approach.

RECYCLED PLASTIC FURNITURE AT BO SOMMARLAND (NORWAY)

Since 2020, the Norwegian water park Bo Sommarland has opted for the installation of furniture made from recycled plastic instead of virgin plastic in its outdoor areas. Tables, chairs, bins, and other elements made from recycled plastic have been installed in new areas of the park and used for the renovation of existing areas.

This measure helps to promote the circular economy by giving a second life to plastic waste and thus reducing the use of virgin raw materials.

Waste Management

Indicator	Unit	2022	2023	2024
Waste generated				
Non-hazardous waste	t	20,880	15,611	13,269
Hazardous waste	t	214	201	236
Waste managed				
Non-hazardous waste	t	20,804	15,611	13,270
Waste diverted from disposal	t	9,197	7,593	6,683
Preparation for reuse	t	3,573	315	220
Recycling	t	3,637	5,481	4,361
Other recovery operations	t	1,987	1,797	2,102
Waste directed to disposal	t	11,607	8,018	6,587
Incineration with energy recovery	t	2,253	3,232	2,984
Incineration without energy recovery	t	234	216	182
Landfilling	t	6,981	4,275	3,074
Other disposal operations	t	2,139	295	346
Hazardous waste	t	214	199	233
Waste diverted from disposal	t	148	127	159
Preparation for reuse	t	4	17	5
Recycling	t	91	85	141
Other recovery operations	t	53	25	14
Waste directed to disposal	t	67	72	74
Incineration with energy recovery	t	24	22	28
Incineration without energy recovery	t	6	35	13
Landfilling	t	8	2	4
Other disposal operations	t	29	14	29
Waste generation intensity				
Non-hazardous waste by visitors	kg / 10 ³ visitors	1,091	807	678
Non-hazardous waste by opening days	kg / opening day	1,919	1,491	1,275
Non-hazardous waste by revenue	t / million €	25	19	15
Hazardous waste by visitors	kg / 10 ³ visitors	11	10	12
Hazardous waste by opening days	kg / opening day	20	19	23
Hazardous waste by revenue	t / million €	0.26	0.24	0.28

The sum of partial figures may not add up to the corresponding overall figure due to rounding. Details by region are included in the table of Performance Indicators in Annex VI.

4. SOCIAL

Our principles

The Sustainability Policy includes the following principles under the **Social Principles** section:

- Supporting ethical labour practices, upholding the freedom of association and the effective recognition of the right to collective bargaining, avoiding all forms of forced and child labour and eliminating any kind of discrimination in respect of employment and occupation.
- Guaranteeing the right to effective equal opportunities and treatment of all workers, which allows them to develop personally and professionally, without exception.
- Promoting diversity, equity and inclusion and having a zero tolerance against any type of discrimination.
- Ensuring the health and safety of the Group's workers, including own workforce, workers in the value chain and guests.
- Complying with international conventions on human rights, including supporting the elimination of child or forced labour in their own operations and in the supply chain and ensuring that the Group is not complicit in human rights abuses, including, but not limited to, those related to freedom of expression, right to participate in cultural life, access to water and sanitation, digital security and privacy, gender equality and women's rights, rights of indigenous people, and rights of refugees and migrants.
- Respecting employees' and contractors' rights to decent working conditions, including but not limited to minimum wages, working hours, health and safety and right to collective bargaining.
- Addressing customers' interests, including customer health and safety, accessibility to Group's parks and services, data security and customer privacy and responsible marketing practices.
- Encouraging free market practices, rejecting any type of illegal or fraudulent practice, implementing effective preventive mechanisms, vigilance and sanctions against irregularities.
- Seeking positive involvement with stakeholders, e.g. employees, customers and suppliers, and the communities in which Parques Reunidos operates in order to contribute to solving social and environmental challenges and build stakeholder trust.
- Promoting a philanthropic approach to enhance the protection of childhood and the protection of persons that may be affected by chronic illness and/or disabilities, promote integration of individuals and other vulnerable communities that may find themselves at risk of social exclusion, foster education and raise awareness about sustainable development and natural heritage conservation and contribute to the preservation of threatened and endangered species and collaborate in scientific research to benefit biodiversity.
- Promoting communication channels and dialogue and foster the Group's relations with its shareholders, investors, employees, suppliers, customers and, in general, all its stakeholders.

These principles apply to the entire life cycle of all the Group's activities, to all Parques Reunidos employees, contractors, agency personnel, and third parties who carry out activities for and on behalf of the Group, to the direct operations, to the goods and services that Parques Reunidos acquires, and to the services that the Group provides to its customers.

Management Approach

- Respect for **human rights** is a pillar of Parques Reunidos' commitment to the communities in which it operates, its employees, suppliers, and workers in the value chain.

- The Group Human Rights Policy further develops the principles outlined in the Sustainability Policy and the Code of Ethics and Conduct and provides a framework for realizing Parques Reunidos commitment towards human rights recognized in domestic and international legislation.
- The Group Human Rights and Environmental Due Diligence Policy provides the framework to conduct human rights due diligence with respect to own operations and the value chain operations carried out by entities with whom Parques Reunidos has an established business relationship.
- The **health and safety** requirements applicable throughout the Group, both for workers and guests, are included in the Health, Safety and Environment Management System Standard and its associated standards and procedures. This standard and its associated standards and procedures are based on the ISO 45001 standard, although certification is not the ultimate goal. Those standards establish the minimum requirements applicable to all the Group's parks. If the requirements of local legislation are more stringent than those specified in said standard, then the local legislation must be complied with in addition to the standard. Those standards also include roles and responsibilities in health and safety related matters.
- The Group uses internal audits and compliance assessment programs that address both the legal and internal requirements to improve the health and safety performance of its operations. Audits are conducted annually at a selection of operating facilities. By reviewing the findings, the lessons learned are applied to similar facilities through a cycle of continuous improvement.
- Progress in health and safety, both for workers and visitors, including relevant incidents where appropriate, are reported to the Board of Directors.
- Parques Reunidos ensures that the **working conditions** are adequate, always taking into account the requirements established by the regulations of each country or region and ensuring that the minimum and maximum ages for working established in each country are respected.
- Parques Reunidos promotes the **selection of talent based on inclusive and non-discriminatory criteria**, establishing guidelines regarding language and the use of non-biased questions and principles regarding **equal opportunities** and **respect for diversity**, during the selection processes. The Group encourages those responsible for the selection of employees to ensure the inclusion of the same number of women and men in the selection processes, as well as to include **people with disabilities** in the cases where the characteristics of the position allow it.
- Parques Reunidos monitors that all people receive **equal treatment**, regardless of their race, color, sex, sexual orientation, gender identity and/or expression, marital status, pregnancy, religion, political opinion, nationality, ethnic background, social origin, social status, disability (visible or not), age, union membership or any other particular personal circumstance.
- Parques Reunidos has policies related to the prevention of **harassment, protection of the right to disconnect, and diversity, inclusion and belonging** that are mandatory for all the Group's workplaces.
- Contracts for the **purchase of products and services** include clauses by which the supplier of products or services undertakes to comply with all regulations related to standards of ethical and responsible behaviour.
- The Executive Committee has part of its variable remuneration linked to health and safety and also to employee engagement and customer satisfaction.

Human Rights

Own workforce, workers in the value chain and consumers and end users

Objectives

- ❖ **Comply with the fundamental principles of the Universal Declaration of Human Rights, the Principles of the Global Compact and the provisions of the fundamental conventions of the International Labor Organization**

Why does it matter? [Impacts, risks and opportunities]

Respect for human rights, both in own operations and in the value chain, is an essential part of corporate social responsibility, not only because it is the correct way to proceed from an ethical point

of view, but because protecting human rights humans has a positive impact on business and society.

Management approach [Policies, actions and resources]

Parques Reunidos incorporates the fundamental principles of the Universal Declaration of Human Rights, the Principles of the Global Compact and the provisions of the fundamental conventions of the International Labor Organization into its Human Rights Policy and its management practices, in particular in relation to:

- Equality and equity.
- Non-discrimination based on gender, race, language, religion, political opinion or any other circumstance.
- Security rights.
- Protection against arbitrary interference in people's private life, family, home, or correspondence.
- Freedom of opinion and expression.

- Freedom of assembly and association, including the right to form trade unions for the defense of their interests and the right to collective bargaining.
- Equitable and appropriate working conditions, including those relating to remuneration, and those related to health, safety and wellbeing, including mental health.
- Organization of the duration of the workday and enjoyment of vacations.

Given that the parks operated by Parques Reunidos are located in low-risk countries with respect to respect for human rights, and that most of the Group's suppliers are local or national, issues relating to slavery, torture, child labor or forced labor are not considered material.

Evaluating our approach [Metrics]

During 2024, no complaints have been reported regarding human rights violations related to own

workforce, workers in the value chain or consumers or end users.

Nuestros parques

Classification of the countries in which Parques Reunidos operates in relation to respect for human rights-

Country	Norway	Germany	Australia	Netherlands	Denmark	UK	USA	Belgium	Spain	France	Italy
FH	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
HDI	0.966	0.950	0.946	0.946	0.952	0.940	0.927	0.942	0.911	0.910	0.906
Risk	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low

The level of risk in each country is determined based on the global Human Development Index (HDI) and Freedom House Index (FH), according to the following criteria: high risk environment: "non free" FH rating or HDI <0.70; medium risk environment: "partially free" FH rating or HDI 0.70-0.79; low risk environment: "free" FH rating and HDI > 0.79.

Our Supply chain

Direct suppliers ¹⁾ whose legal entity is located in high-risk countries in relation to respect for human rights.

Country	Unit	China	Hong Kong	Emiratos Árabes	India	Trurkey	Total
FH	Classification	Non free	Non free	Non free	Partially free	Non free	
HDI		0.761	0.956	0.937	0.633	0.855	
Risk		High	High	High	High	High	
Suppliers	#	10	2	1	1	1	15
Spend	% vs total ²⁾						1.6%

1) Direct suppliers: those with which the companies of the Parques Reunidos Group have a supply contract. Indirect suppliers: subcontractors or suppliers of the direct suppliers.

2) % vs total of the categories 'merchandising', 'professional services', 'facility management'

A total of 15 direct suppliers that have their legal entity in high-risk countries have been identified. These suppliers correspond to the categories professional services (8 suppliers), merchandising (5 suppliers) and facility management (2 suppliers).

The spend from these suppliers is equivalent to 1.6% of the total spend in the categories professional services, merchandising and facility management. By category, they represent 0.69% of the total spend in the professional services category, 0.89% of the total spend in the merchandising category, and 0.05% of the total spend in the facility management category.

Parques Reunidos does not currently have detailed information on indirect suppliers.

The Group continues to work on improving supplier homologation processes that help mitigate potential risks associated with human rights in the supply chain ⁸. The objective is to develop appropriate processes to identify those potential risks and, where appropriate, eliminate adverse impacts and minimize their scope, adopting measures proportional to the severity and scale of the impact, as well as to Parques Reunidos' contribution to its generation, and to evaluate, where applicable, whether the impact remediation carried out is effective.

⁸ See section 'Sustainable Procurement'

4.1 OWN WORKFORCE

Safe and Healthy Workplaces

Including workers in the value chain who work in the Group's facilities

Objectives

- ❖ **Provide safe and healthy workplaces**
- ❖ **Zero harm**

Why does it matter? [Impacts, risks and opportunities]

The creation of a safe and healthy working environment, in which all aspects that may impact both physical and mental health are considered, is a key element in workers' wellbeing and

satisfaction, which in turn has an impact on customer satisfaction.

Management approach [Policies, actions and resources]

The Group's Sustainability Policy and Code of Ethics and Conduct define the principles guiding the health and safety actions of all the parks and other work centers.

In addition to the Policy and Code, Parques Reunidos has a Health, Safety and Environment

Management Standard that provides the framework for managing health and safety impacts, risks and opportunities at Group level for both customers and workers, while integrating environmental aspects and incorporating the best practices in the sector.

Management system

The Group Health, Safety and Environment Management Standard and their associated standards and procedures include the principles related to occupational health and safety that are applicable to:

- All Parques Reunidos work centers: parks, construction projects, corporate offices, and any other place where there are activities under the responsibility of Parques Reunidos.
- All activities, products, and services: food and beverages, merchandising, shows, and any other entertainment product or activity offered by Parques Reunidos.
- All persons: customers, employees, contractors, and suppliers hired by Parques Reunidos. This includes all workers who are

employees and workers who are not own employees, but whose jobs or workplaces are controlled by Parques Reunidos.

The management system and health and safety standards and procedures are applicable to 100% of employees and 100% of non-employee workers whose work or workplace is controlled by Parques Reunidos. This global occupational health and safety system is Parques Reunidos' tool for continuous improvement. In addition, the system is based on the principle that the Group's contractors are its collaborators and Parques Reunidos makes them part of its preventive culture.

The Group's work centers develop and implement specific procedures that make up their local health and safety management systems by incorporating

the requirements of the Group Health, Safety and Environment Management Standard and their associated standards and procedures (internal requirements) as well as the requirements from local regulation (external requirements).

To prevent and mitigate the possible impacts on the health and safety of supplier's workers, who are not own employees and whose jobs or

workplaces are not controlled by the organization, Parques Reunidos includes criteria related to health and safety in the supplier selection processes, as well as specific clauses related to risk prevention and occupational health and safety in contracts and purchase orders⁹.

Hazard identification, risk assessment and incident investigation

Along with the Group Health, Safety and Environment Management Standard, Parques Reunidos has developed specific standards and procedures related to risk and incident management. These standards are applicable to all the Group's work centers and employees as well as to the contractors working at Parques Reunidos' premises. These standards and procedures define specific roles and responsibilities for health and safety.

Each work center has a designated person responsible for the supervision of health and safety processes. The risk assessments are carried out by the persons designated in each center or by accredited external companies, in collaboration with the workers that carry out the tasks and the line managers.

All the Group's parks use a global tool to notify, register and manage incidents including own workforce and workers of suppliers whose job or

workplace is controlled by Parques Reunidos. The use of a single tool facilitates the analysis and monitoring of incidents in order to detect opportunities for improvement, both at the park level and at the regional and Group level.

On a monthly basis, the Corporate Health, Safety, Environment and Sustainability Department prepares a summary of incidents that includes monitoring incident rates of the own workers and guests, as well as the number of incidents involving the workers employed by contractors who work in the parks. This summary is distributed to all the parks for subsequent analysis and monitoring.

The controls to be applied to minimize the main risks identified in the activities of the work centers (work at height, work in confined spaces, driving mobile equipment, energy isolation, electrical work, handling of dangerous substances, etc) are included in the corresponding health and safety standards applicable to all the Group's sites.

Occupational health services

When applicable according to local legislation, occupational health services are provided through competent professionals who have the qualifications required in each country, region, or

state. These services are offered to all own employees, in accordance with the provisions of the corresponding risk assessment.

Worker participation, consultation and communication on health and safety

Workers and/or their representatives have mechanisms for participation and consultation in health and safety matters. The parks have, when required by applicable legislation, formal health

and safety committees with representation of both the workforce and the company.

The Corporate Health, Safety, Environment and Sustainability Department fosters continuous

⁹ See section 'Sustainable Procurement'.

communication on health and safety through periodic newsletters addressed to all work centers that deal with aspects associated with health and safety, such as lessons learned from incidents that occurred in the sector, incidents that happened in the Group that have the potential to cause serious incidents or information sheets for distribution to workers.

Occupational health and safety training

Training needs are assessed both at the Group level and locally, considering the specific risks of the workplace, as well as applicable legislation.

The incident prevention training and awareness standard, which is part of the Health, Safety and

Likewise, the Corporate Health, Safety, Environment and Sustainability Department holds periodic meetings with representatives from all Group's parks to discuss relevant health and safety issues.

Environment management system, sets out the Group's minimum requirements in this area.

At Group level, specific health and safety training is delivered to the people responsible in each park.

Promotion of workers' health

In 2024, a Psychosocial Risk Assessment Standard has been rolled out. The standard establishes a framework for the application of psychosocial risk assessment techniques in all Group sites. Its objective is to create and maintain a proactive culture of awareness of psychosocial risks and associated mental and physical health issues,

which is integrated into both business planning and operational management..

In addition, other voluntary health promotion activities are implemented locally, considering the context in which each park operates.

Prevention and mitigation of impacts related to business relationships

The Group standard for Health, Safety and Environmental Management for Contractors establishes the requirements associated with the management of health and safety risks associated with work contracted to third-party companies that is carried out at Parques Reunidos' facilities.

Parques Reunidos works to prevent and mitigate possible impacts related to health and safety

through the inclusion of criteria related to health and safety in the supplier selection processes, as well as the inclusion of specific clauses related to risk prevention and occupational health and safety in contracts and purchasing orders¹⁰.

Evaluating our approach [Metrics]

Own employees

In terms of incident rates by gender, the trend of the previous years was maintained. Men represent 49.8 % of the average workforce (in terms of FTEs)

while recordable injury rates for men account for 69% of the total.

¹⁰ See section 'Sustainable Procurement'.

Workers in the value chain

The analysis of incidents includes the number of contractor's worker incidents, however hours worked are not recorded as most of them are

service contracts and therefore no incident rates are calculated.

Indicator	Unit	2022			2023				2024			
Occupational injuries – Employees ^{a)}		Women	Men	Total	Women	Men	Other / Not declared	Total	Women	Men	Other/ Not declared	Total
Serious injuries frequency rate ^{b)}	# serious injuries / 10 ⁶ hours worked	0	0	0	0	0	0	0	0	0	0	0
Serious injuries	# serious injuries	0	0	0	0	0	0	0	0	0	0	0
Recordable injury frequency rate ^{c)}	# recordable injuries / 10 ⁶ hours worked	6.6	13.0	9.7	7.7	12.9	8.9	10.3	5.1	11.1	0	8.1
Recordable injuries	# recordable injuries	38	69	107	44	70	1	115	28	61	0	89
Frequency rate of incidents with lost time > 1 days ^{d)}	# incidents / 10 ⁶ hours worked	15.1	16.4	15.7	16.5	15.7	8.9	16.1	17.6	15.3	0	16.3
Severity rate of incidents with lost time > 1 days ^{d)}	# days lost / 10 ⁶ hours worked	317	386	350	536	394	18	462	473	434	0	451
Hours worked	10 ³ hours	5,808	5,265	11,083	5,682	5,413	112	11,207	5,464	5,487	66	11,018
Occupational diseases – Employees		Women	Men	Total	Women	Men	Other / Not declared	Total	Women	Men	Other/ Not declared	Total
Occupational diseases	# diseases	0	0	0	0	0	0	0	0	0	0	0
Occupational injuries – Contractors ^{e)}		Total			Total				Total			
Serious injuries ^{b)}	# serious injuries				1				0			
Recordable injuries	# recordable injuries				7				15			

Details by region are included in the table of Performance Indicators in Annex VI.

- a) Includes musculoskeletal disorders; excludes in-itinere accidents.
- b) Injury due to work accident that results in death or injury such that the worker cannot recover or does not fully recover the state of health prior to the incident or is not expected to fully recover the state of health prior to the accident within a period of 6 months (GRI definition)

- c) Recordable: work injury, illness, or disease with some of the following results: death, days away from work, work restriction or transfer to other positions, loss of consciousness or medical treatment beyond first aid; or serious injury or illness diagnosed by a doctor or other healthcare professional, even if it does not result in death, days away from work, work restrictions or transfers to other positions, loss of consciousness or medical treatment beyond first aid
- d) Severity rate of incidents with lost time > 1 day includes 796 days lost in 2024 due to incidents in 2023.
- e) Incidents involving non-employee workers whose work or workplace is controlled by Parques Reunidos (contractors) are recorded and investigated in the same way as employee incidents; however, hours worked are not recorded as most of them are service contracts and therefore no incident rates are calculated.

PROMOTING MENTAL HEALTH

In celebration of World Mental Health Day on 10 October, a series of materials were distributed among all Group's parks so that they could develop different initiatives (workshops, communications, etc.) related to the promotion of mental health at work.

At the local level, various actions were carried out throughout 2024. Among the most notable are:

Employee assistance program:

In 2024, the Spanish parks and corporate offices in Spain have implemented an employee support program through a third-party provider of psychological assistance services with the aim of promoting and protecting the mental health of employees.

Through this program, which is free to employees, they have access to psychological assistance and monitoring, as well as other resources such as training in different areas related to mental health and emotional management, according to their needs and interests.

Mental health first aiders:

In the UK parks, some employees have been trained as Mental Health First Aiders, enabling them to provide first aid in this area.

Work organization

Objectives

- ❖ **To promote flexible and quality employment.**
- ❖ **To foster work-life balance and employee wellbeing.**

Why does it matter? [Impacts, risks, and opportunities]

Due to the seasonal nature of its activity and the high demand for personnel during peak season, proper work organisation is a key element for managing Parques Reunidos.

Furthermore, work organisation can have an impact on employees' occupational health and wellbeing and on their engagement.

Management approach [Policies, actions and resources]

- Each park or work centre of the Group organises its working time according to the particular needs of each activity and in accordance with local labour legislation. This may include working in shifts, hiring seasonal employees at peak season, compensating work during public holidays with rest days, etc.
- Employees are entitled to paternity and maternity leave in accordance with local legislation.
- With regard to the promotion of work-life balance, the collective bargaining agreements applicable in each workplace, the equality plans in force and/or the internal policies include measures relating to work-life balance. Remote working, flexible start and finish times, paid days off, right to disconnect, life and health insurance, childcare vouchers, etc. are some of the measures.
- In order to promote work-life balance, the Group has developed various measures including the policy of the right to digital disconnection, flexible working hours, remote working (in those positions where it is possible), etc.
- Employees are covered, through public programmes or through company-provided benefits, against loss of income due to any of the following life events: illness, unemployment, occupational accidents and disability, parental leave and retirement.

Evaluating our approach [Metrics]

Parques Reunidos has a diverse own workforce¹¹ that includes both people who are in an employment relationship with Parques Reunidos ('employees') and *non-employees* who are either

people with contracts with Parques Reunidos entities to supply labour ('self-employed people') or people provided by undertakings primarily

¹¹ Definitions according European Sustainability Reporting Standards

engaged in 'employment activities' (temporary work agencies).

Employees represent a key part of the Group's structure, with roles ranging from strategic and operational functions to specialist technical positions. This group is essential to ensure compliance with the organisation's objectives. The non-employee workers, that include mainly

employees of temporary work agencies, play a supporting role in ancillary tasks which nature varies from one park to another.

As of the date of this report, Parques Reunidos does not have sufficient quality data on non-employees workers, so this section only includes quantitative information on employees.

General Description

Parques Reunidos had an average workforce (employees) of 7,200 FTEs (Full Time Equivalents) during the period from 1 January to 31 December 2024, reaching a workforce of 10,000 FTEs during the month of July.

72.0% of the Group's average workforce is located in USA, Spain and Germany.

Due to the seasonal nature of the activity, the operation of the Group's parks depends in part on

employees with temporary contracts or employees with permanent seasonal contracts. The proportion of temporary contracts was 60.3%.

In the average workforce, 53.7% of employees are under 30 years of age and only 16.9% are over 50 years of age. 49.6% are women.

Annex VII includes other employee related indicators in addition to those included in this section.

Professional Categories

Parques Reunidos uses five professional categories that reflect the hierarchical and functional structure of its organisation.

- **Executive Committee.** Composed of the organisation's strategic leaders, key decision-makers and the general management of the company.
- **Directors.** Responsible for leading specific functional areas or regions, with responsibility for the planning, execution and results of their respective areas.
- **Department Heads.** Direct supervisors of teams or specific areas, responsible for

coordinating activities and ensuring that departmental objectives are met.

- **Managers.** Professionals who manage key teams or processes within the organisation and ensure effective implementation of strategies and policies.
- **Experts.** Employees specialised in technical or functional areas whose skills are essential for the development and operation of specific projects. Includes the categories that in previous years corresponded to other technical staff, administrative staff, maintenance staff, operations staff and lifeguards

Distribution by Gender and Professional Category

During 2024, an update was made to the type of data used in this report. Instead of using the number of unique headcounts, FTEs (Full Time Equivalents) are used. FTE calculations take into account the duration of contracts and daily

working time so the data are not directly comparable versus previous years.

Headcount calculations are included below each table to track progress versus previous years. In subsequent years only FTEs will be used.

Indicator	Unit	Average staff 2024 (FTE)			
Employees		Women	Men	Other/Not declared	Total
Average staff	# empl.	3,570	3,584	46	7,200
Average staff	%	49,6	49,8	0,6	100,0
Professional category		Women	Men	Other/Not declared	Total
Executive Committee	# empl.	4	5	0	9
Directors	# empl.	12	73	0	85
Department Heads	# empl.	132	159	1	292
Managers	# empl.	294	391	3	688
Experts	# empl.	3,128	2,956	43	6,126
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Employees		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Average staff	# empl.	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,425	113	11,369
Average staff	%	52.4	47.5	0.1	100.0	50.8	48.4	0.9	100.0	51.3	47.7	1.0	100.0
Professional category		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Executive Committ	# empl.	3	9	0	12	3	8	0	11	4	5	0	9
Directors	# empl.	23	86	0	109	17	79	0	96	12	73	0	85
Departm. Heads	# empl.	100	149	0	249	111	154	0	266	149	165	2	317
Managers	# empl.	225	304	0	529	487	530	1	1,017	422	493	9	924
Experts	# empl.	5,328	4,540	9	9877	4561	4117	89	8768	5,244	4,688	102	10,034
Total	# empl.	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,425	113	11,369

Distribution by Age and Gender

Indicator	Unit	Average staff 2024 (FTEs)			
Age ¹⁾		Women	Men	Other/ Not declar.	Total
<30	# empl.	2,014	1,812	40	3,867
30-50	# empl.	1,008	1,107	1	2,117
>50	# empl.	547	665	4	1,216
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcounts)				Average staff 2023 (Headcounts)				Average staff 2024 (Headcounts)			
		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Age ¹⁾													
<30	# empl.	3,483	2,919	7	6,409	3,434	3,068	87	6,589	3,753	3,265	99	7,117
30-50	# empl.	1,593	1,500	3	3,096	1,247	1,283	3	2,533	1,276	1,304	4	2,583
>50	# empl.	1,082	1,169	1	2,251	806	882	2	1,690	803	855	10	1,669
Total	# empl.	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,425	113	11,369

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Average wages

Until 2023, only remuneration from fixed salary and other fixed items (life insurance, health insurance, etc.) were included in the total compensation data. From 2024, the total remuneration, including both fixed and variable salary, is included, but for this

year both tables have been maintained to allow for comparison.

In addition, the categories have been adjusted according to the new distribution.

Average wages (fixed remuneration)

Indicator	Unit	Employees at 12.31.22			Employees at 31.12.23				Employees at 31.12.22			
		Women	Men	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Average remuneration¹⁾³⁾⁴⁾												
Executive Committee	€	-	-	-	259,096	413,991	-	366,331	278,626	451,258	0	364,942
Directors	€	108,488	118,588	116,904	149,752	135,003	-	137,673	141,499	138,626	0	139,075
Department Heads	€	50,208	56,464	54,058	72,569	76,477	-	74,896	63,413	75,741	35,461	69,539
Managers	€				41,657	45,294	86,035	43,834	41,322	44,981	39,589	43,231
Experts	€	-	-	-	24,297	27,960	27,084	26,138	25,693	27,451	25,709	26,799
Total	€	33,095	41,979	38,198	27,605	30,898	31,114	29,255	27,429	30,668	26,894	29,222
Average remuneration by age²⁾³⁾												
<30	€	26,037	27,426	26,786	26,355	27,363	30,950	26,945	25,832	26,686	26,319	26,240
30-50	€	32,053	39,025	35,745	31,064	38,835	36,398	34,943	32,302	39,624	43,591	36,064
>50	€	35,077	45,503	41,576	31,215	41,694	30,135	36,451	30,937	40,617	32,022	35,932

- Before 2023, the Executive Committee was not included in the calculation of the average remuneration and the average remuneration of the "Heads of Department" and "Managers" categories were reported jointly.
- Until 2022, the age brackets were <25, 25-45 and >45 years. the table includes the brackets <25, 25-45 and >45 years for the year 2022. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.
- The average remuneration during 2022 was calculated by including all permanent and full-time employees who remained at Parques Reunidos throughout the year regardless of their absence status. The average remuneration during 2023 was calculated by including all employees (except trainees and apprentices), even if they were hired in the middle of the year (annualising their remuneration),

regardless of their absence status. The average remuneration during 2024 was calculated by including all permanent and full-time employees who remained at Parques Reunidos throughout the year regardless of their absence status.
In 2024, it has been calculated in the same way as in 2023, with the annualized remuneration of all employees who have been hired at any time during the calendar year.

- 4) Regarding the change of category, for the year 2023 the previous categories of administrative staff, lifeguards, maintenance staff, operational staff and other qualified staff have been consolidated in the Expert category, calculating the weighted average of this categories.

Average wages (total remuneration)

Indicator	Unit	Employees at 31.12.24			
Average remuneration ¹⁾³⁾⁴⁾		Women	Men	Other/Not declared	Total
Executive Committee	€	312,464	616,432	0	464,448
Directors	€	155,398	152,578	0	153,018
Department Heads	€	66,996	80,243	35,461	73,561
Managers	€	41,918	45,808	39,589	43,940
Experts	€	25,710	27,470	25,709	26,817
Total	€	27,572	31,028	26,894	29,466
Average remuneration by age ²⁾³⁾		Women	Men	Other/Not declared	Total
<30	€	25,843	26,697	26,319	26,250
30-50	€	32,866	40,636	43,591	36,855
>50	€	31,334	42,067	32,022	36,869

Unadjusted gender pay gap

The **gender pay gap**, defined as the difference between the average pay levels of female and male employees, expressed as a percentage of

the average pay level of male employees, has been calculated according to the following methodology:

$$\frac{\text{average gross hourly wage of male employees} - \text{average gross hourly wage of female employees}}{\text{average gross hourly wage of male employees}} \times 100$$

For the year 2023 and beyond, the unadjusted pay gap has been calculated for each of the countries taking into account all employees who worked for Parques Reunidos during the reporting year.

For the calculation of the pay gap, instead of the hourly wage, the total remuneration of employees, including fixed and variable remuneration, is used.

Parks ¹⁾

Indicator	Unit	Spain	Belgium	Denmark	Germany	Netherlands	Italy	Norway	UK	France	Australia	USA
2024												
Unadjusted gap	%	12.5	-4.7	10.8	5.9	12.6	11.4	7.4	8.6	8.1	-5.1	8.7
Employees	#	2,771	174	276	2,493	630	456	1,097	310	525	892	9,760
2023												
Unadjusted gap	%	16.4	-0.5	68.2	14.5	18.1	16.9	38.8	2.0	41.3	-5.2	18.3

Employees	#	3,074	176	404	2,533	653	466	1,181	317	553	961	11,066
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Corporate Offices ¹⁾

Indicator	Unit	Spain	USA
2024			
Unadjusted gap	%	26.7	15.1
Employees	#	252	83
2023			
Unadjusted gap	%	25.6	17.3
Employees	#	259	87

Total Group

Indicator	Unit	Group
2024		
Unadjusted gap	%	11.1
Employees	#	19,721
2023		
Unadjusted gap	%	22.0
Employees	#	21,730

1) Includes all employees who had an employment contract with Parques Reunidos during the year, regardless of the duration and type of contract.

Total remuneration ratio

For the calculation, the following formula has been applied considering the total annual remuneration of the person with the highest salary and the median of the total remuneration of all employees (excluding the highest paid person), including base salary, cash benefits, benefits in kind such as cars,

private illness insurance, life insurance, wellbeing programmes, and direct remuneration, which is the sum of cash benefits, benefits in kind and the total fair value of all long-term annual incentives.

For the calculation, the following formula has been applied for the total annual remuneration ratio:

$$\frac{\text{total annual remuneration of the highest – paid person in the company}}{\text{median of the total annual compensation of employees, excluding the highest – paid individual}}$$

The resulting total remuneration ratio is 32.9.

Salary level - Relation between the standard initial salary (gross fixed salary) and the minimum local salary

Parques Reunidos undertakes to ensure that the wages offered comply with the provisions of local legislation on minimum pay and working conditions.

The table shows the ratio of average wage to statutory minimum wage in the parks, excluding trainees and apprentices.

The minimum wage data used for the calculation is the legal minimum wage in each country, except in the cases of Italy, Norway and Denmark which do

not have one. In the case of Australia, the minimum wage has been included as a reference, but employees with Hourly Compensation Plans (98% of employees in that country) are ruled by the so-called “Casual Agreements”, in which different limits to the minimum wage are defined.

All employees who have been hired at some point in 2024 are considered, with their annualized remuneration.

Indicator	Unit	Employees at 31.12.23				Employees at 31.12.24			
Salary level		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Corporate									
Spain	#	0	0	0	0	4.3	5.7	-	5.1
USA	#	0	0	0	0	6.4	7.5	4.7	7.0

Spain									
Spain	#	1.31	1.7	0	1.49	1.1	1.3	-	1.2
USA and Australia									
USA	#	2.11	2.28	2.18	2.19	2.1	2.3	2.0	2.2
Australia	#	0	0	0	0	0.9	0.8	0.7	0.9
Rest of Europe									
Germany	#	1.17	1.28	1.14	1.23	1.2	1.3	1.1	1.2
Norway	#	-	-	-	-	-	-	-	-
Netherlands	#	0	0	0	0	1.0	1.1	1.1	1.0
Italy	#	-	-	-	-	-	-	-	-
France	#	0	0	0	0	1.2	1.3	1.5	1.2
UK	#	0	0	0	0	1.0	1.0	-	1.0
Denmark	#	-	-	-	-	-	-	-	-
Belgium	#	0	0	0	0	1.4	1.3	1.0	1.3

Family leave

Indicator		2023 (headcounts)	2024 (FTEs)			
Family Leave	Unit	Total	Women	Men	Other/Not declared	Total
Employees entitled to family leave	#empl	10,813	3,570	3,584	46	7,200
Employees entitled to family leave	%	100.0	100.0	100.0	100.0	100.0
Employees who took family leave	#empl	108	95	110	0	205
Employees who took family leave	%	1.0	2.7	3.1	0.0	2.8
Employees who returned to work after the end of family leave	#empl	101	78	91	-	169
Employees who returned to work after the end of family leave and are still employed 12 months after returning to work	#empl	76	55	82	-	137
Return-to-work rate	%	93.5	82.1	82.7	-	82.4
Retention rate	%	70.4	57.9	74.5	-	66.8

Average remuneration of Board members and breakdown by gender

The average remuneration for non-executive Directors includes their remuneration as members of the board and other committees and any extraordinary remuneration they may have received during the periods in question.

Indicator	Unit	2022	2023	2024		
Salary level		Total	Total	Women	Men	Total
Average remuneration of directors	€	58,333 ^{2) 3)}	58,333 ^{2) 3)}	93,750	52,083	62,500

- 1) In 2022 and 2023, although there were two women on the Board, only one had received effective remuneration, so no breakdown by gender is shown.
- 2) In 2023, out of a total of 7 non-executive directors at year-end, the average remuneration was calculated considering the 6 full-time equivalent directors.

Labour relations

Objectives

- ❖ **Promote a fluid and transparent dialogue with workers and their representatives.**
- ❖ **Create a framework to meet the operational needs of the parks.**

Why does it matter? [Impacts, risks, and opportunities]

Strong and transparent working relationships based on trust contribute to improved employee satisfaction, to talent retention and to a healthy workplace environment. They also help to reduce absenteeism and increase employee engagement.

Collective bargaining agreements and collective agreements are negotiated through the legal

representation of employees and trade unions, which set out the wage and working conditions of the workforce. Such collective agreements are sources of law that provide both the company and the employees with a specific working regime within a general legal framework.

Management approach [Policies, actions and resources]

Legal representation of workers

The legal representation of workers is channelled through employee representatives, elected from among the employees by means of elections, or through union representation.

In Spain, worker representation may consist of staff delegates or works councils depending on the number of employees. In Europe, industrial relations have been very important for decades, which is why the parks located in Europe have a greater number of representatives and collective

bargaining is more frequently practised, although the scope varies from country to country. On the contrary, the scarce legal and union representation of workers in the United States and Australia stands out, due mostly to lesser social roots of unionism.

Within Parques Reunidos there is neither a European Works Council, nor a European Company Works Council, nor a European Cooperative Society Works Council.

Collective Bargaining

In Europe, unlike in the United States and Australia, collective bargaining agreements, whether sectoral or company-wide, are very common.

The aim of collective bargaining agreements is to regulate the organisation of work in a more specific and concrete way, taking into account the activity and needs of each workplace. The parks are thus provided with a complementary regulation to the general labour regulations existing in each jurisdiction. This facilitates proper management of the parks' organisational and productive needs

and ensures legal compliance with the workers' rights and duties.

The various companies that form part of Parques Reunidos Group in which employee representatives have been appointed have permanent and stable joint committees in which both the employer and employee representatives are represented and whose powers are freely assigned by the negotiating parties. Meetings are held either on an agreed date or at the request of one of the parties.

These committees deal with a wide range of labour issues, such as the interpretation of collective agreements or training needs. The frequency with which the Committees meet varies according to the internal operation agreed between the parties involved.

Regarding occupational health and safety, some of the Group's collective bargaining agreements expressly include regulations on this matter, although in general they are merely reproductions of the legislation in force. For the most part, the regulation deals with the functions of workers' representatives in health and safety matters.

The collective bargaining agreements of the following parks contain provisions on health and health: Marineland (France), Tusenfryd (Norway), Slagharen (Netherlands; in the recreation collective agreement), Parque de Atracciones de Madrid,

Notice periods

The notice periods have been shortened as far as possible, while respecting the labour regulations included in the local legislation.

Freedom of association and collective bargaining

The Group does not operate in any country or geographic area in which the workers' rights to exercise freedom of association and collective

Parque Warner, Zoo de Madrid, Faunia, Selwo Marina, Selwo Aventura, Teleférico de Benalmádena and Atlantis Aquarium Madrid (Spain), Movie Park (Germany) and Kennywood (USA).

The rest of the Group's parks are governed by current health and safety legislation or have this matter specifically regulated in separate documents that are not part of the collective bargaining agreement.

In November 2024, the Aquópolis Costa Dorada (Spain) collective bargaining agreement was registered for the period 2024-2027. This agreement, retroactive to January 2024, reinforces the Group's commitment to specific regulations adapted to the needs of each workplace, providing a solid basis for labour management and the protection of employees' rights

bargaining may be infringed or be at significant risk, so the Group's involvement was not necessary to guarantee such rights.

Evaluating our approach [Metrics]

Legal representation of workers

The following Parques Reunidos work centres have employee representation bodies and/or trade union sections as of 31 December 2024.

Percentage of employees working in centres with legal representatives by country¹

$$\frac{\text{number of employees working in establishments with legal representatives}}{\text{total number of employees}} \times 100$$

Indicator	Unit	Australia	Belgium	Denmark	France	Germany	Italy	Netherlands	Norway	Spain	UK	USA
2024	%	0	100	100	100	88	100	100	81	98	0	17
2023	%	0	100	0	100	79	100	100	86	95	0	18

¹) The percentage has been calculated on the basis of the 2024 average workforce of the sites with legal representatives as of 31 December 2024 out of the total average workforce in each country.

	Collective Bargaining Coverage		Social Dialogue
Coverage rate	Employees - EEA	Employees - Non-EEA	Workplace representation (EEA only)
0-19%		Australia, UK, USA	
20-39%	Norway		
40-59%	Denmark		
60-79%	Germany		
80-100%	Spain, Italy, France, Netherlands, Belgium		Belgium, Denmark, France, Germany, Italy, Netherlands, Norway, Spain

EEA: European Economic Area

Number of legal representatives per workplace and country

Country ¹	Workplace	Unit	2023		2024	
			Representatives by Centre	Representatives by Country	Representatives by Centre	Representatives by Country
Belgium	Bobbejaanland	#	5	5	4	4
France	Marineland Resort	#	4	13	4	13
	Marineland	#	9		9	
Germany	Tropical Islands	#	11	23	11	23
	Movie Park	#	12		12	
Italy	Mirabilandia	#	1	1	1	1
Netherlands	Slagharen	#	8	8	3	3
Norway	Tusenfryd	#	1	1	11	11
Spain	Parques Reunidos Servicios Centrales	#	9	74	1	79
	Aquópolis Cullera	#	1		9	
	Selwo Marina	#	5		5	
	Benalmádena Cable Car	#	3		3	
	Atlantis Aquarium Madrid	#	3		3	
	Parque de Atracciones de Madrid	#	9		9	
	Aquópolis Costa Dorada	#	4		5	
	Warner	#	21		21	
	Faunia	#	5		9	
	Selwo Aventura	#	5		5	
	Zoo Aquarium de Madrid	#	9		9	
USA	Kennywood	#	29	29	20	20

1) Countries and facilities not included in the table have no legal representatives as of 31 December 2023.

Collective Bargaining

Percentage of employees whose employment relationships are governed by Collective Bargaining Agreement or Company Agreement (average data per country)

Country	Unit	2022	2023	2024
Australia	%	0.0	0	0
Belgium	%	100	100	100
Denmark	%	33.0	42.3	48.15
France	%	100	100	100
Germany ¹	%	82.6	77.8	75.27
Italy	%	100	100	100
Netherlands	%	100	100	100
Norway	%	10.5	29.3	29.3
Spain	%	100	100	100
UK	%	0.0	0	0
USA	%	1.3	0.9	1.1

1) At Tropical Islands (Germany): 80% directly and 20% indirectly (they do not have a collective bargaining agreement, but at the park they are governed by the same rules as employees within the collective bargaining agreement).

Harassment Prevention

Objectives

- ❖ **Promote a healthy and harassment-free working environment.**

Why does it matter? [Impacts, risks, and opportunities]

A harassment-free work environment helps employees feel protected within the organisation

and, as a result, contributes to a healthy working environment.

Management approach [Policies, actions and resources]

- The Group has an Anti-Harassment Policy which recognises the obligation to ensure zero tolerance of harassment in the workplace, foster a respectful working environment and ensure that all persons who directly and/or indirectly form part of the Group assume this commitment.
- Based on the regulations applicable in each country, Parques Reunidos has established procedures for making complaints or claims regarding situations of harassment, such as the Whistleblowing Channel¹².
- The Group has appropriate internal mediation and/or arbitration mechanisms and always guarantees and respects the rights of the persons involved in the procedure. Likewise, the separation of the potential victim from the alleged harasser is envisaged as a precautionary measure until the matter is resolved, while avoiding a substantial modification of the working conditions of the person who suffers the harassment.
- Preventive measures are aimed at implementing organisational solutions that generate increased transparency and participation, as well as behaviour that fosters a climate of respect and tolerance and avoids the risk of harassment.
- Knowledge of the Code of Ethics and Conduct is actively fostered, including through collective bargaining, either by including in the disciplinary system the corresponding sanction for non-compliance or by establishing mechanisms for monitoring compliance with the Code.
- Workplace harassment is subject to sanction by Parques Reunidos to prevent its appearance or correct its existence.

Evaluating our approach [Metrics]

Information on complaints received and investigated is available in the Whistleblowing Channel section.

¹² See section 'Whistleblowing Channel'.

Training and Development - Talent Management

Objectives

- ❖ Enhance our teams' performance
- ❖ Improve our teams' digital and technological capabilities, customer satisfaction, internationalisation and health and safety performance

Why does it matter? [Impacts, risks, and opportunities]

Employees' personal and professional development is key to achieving Parques Reunidos' objectives. The Group is committed to developing talent.

Training in digital, technical, personal, risk prevention, customer service and language skills

improves employee engagement, and the quality of service offered in the Group's parks, resulting in a better experience for park visitors.

Management approach [Policies, actions and resources]

- Parques Reunidos offers flexible training modalities to meet the demands of a globalised and diverse workforce. It offers face-to-face and virtual courses so that employees can access training conveniently and effectively, regardless of their geographical location.
- Regular monitoring and recording of training activities is carried out through the people management ERP.
- The Group focuses on employee and guest health and safety risk prevention training, which contributes to promoting safe and healthy environments for both employees and guests. It also provides training in criminal risk prevention, general principles and internal policies, prevention of harassment, diversity and inclusion and languages, mainly English to support the internationalisation of the Group and to promote the transversal mobility of its employees.
- Each park designs an annual training plan that varies according to its annual needs and requirements, the characteristics of the people and the specific needs of the park. The design of the plan takes into account local legislation, the positions that each employee holds within
- Parques Reunidos and the specific requirements of the jobs in each park.
- Parques Reunidos facilitates mobility and access to positions of varying levels of responsibility to all the people who form part of its team. Promotions and internal mobility within the Group allow for growth in technical and cross-cutting subjects by combining external and on-the-job training.
- In addition to mandatory training, Parques Reunidos has a voluntary e-learning programme open to all Group employees: the Knowledge Coaster. This initiative is designed to offer all employees significant opportunities for growth and development. The aim is for each employee to acquire new skills and explore new areas.
- In 2024, the Knowledge Coaster courses started to be uploaded to the ERP platform for more detailed tracking and accessibility of multilingual content. A communication campaign was also carried out to promote the existing catalogue. Courses uploaded included: Happy Customers, Make Repeat Customers, The Power of Failure, Teamwork, Resilience, Ethics, Learning Agility, Team Roles – What Do You Bring to the Table?, Diversity and

Inclusion Masterclass, Bye-Bye Burnout, Sixty-Second Delegating, Great Conversations, Zest for Life, Ownership, Get it Write, Change Management, Leadership - Find Your Style, Time Management, Social Intelligence, Influencing, The Power of Breathing; Get to Grip, Clear Your Mind; Learning How to Learn, A New Spin: Office 365; Presentations Skills and How to Survive in Sales Good. The Group is working to enable self-registration on the ERP platform. This functionality will allow employees to browse the course catalogue to choose the learning pathways that best suit their interests.

In parallel, the Corporate Online University continued to be used by employees in Italy and the UK. Both countries were only integrated into the ERP platform in December, hence the platform was maintained to create content and record training offered to these employees related to their job performance, improvement of management skills and competencies, customer service and personal and professional development.

Evaluating our approach [Metrics]

Hours of Training by Professional Category

Professional category	Unit	2022	2023	2024
Executive Committee	Hours	49	64	63
Directors	Hours	1,035	990	1,038
Department Heads	Hours	1,333	2,311	5,119
Managers	Hours	3,026	7,198	30,920
Experts	Hours	58,062	174,889	148,831
Total	Hours	63,503	185,451	185,972
Hours per employee	Hours/employee ¹⁾	5.4	17.2	25.8

1)Hours/headcount in 2022 and 2023, Hours/FTE in 2024. The data for 2024 compared to Headcount would be 16.4.

Average hours of training by gender and professional category

Professional category	Unit	2022			2023			2024		
		Women	Men	Other/Not declared	Women	Men	Other/Not declared	Women	Men	Other/Not declared
Executive Committee	Hours/employee	8.8	2.4	0	14.4	2.1	-	7.5	6.6	-
Directors	Hours/employee	20.1	6.7	0	10.1	10.4	-	21.4	10.8	-
Department Heads	Hours/employee	6.2	4.8	0	9.5	8.1	-	17.7	17.1	13.9
Managers	Hours/employee	6.2	5.4	0	6.6	7.5	0.0	50.5	40.5	88.0
Experts	Hours/employee	32.5	32.6	0	165.2	136.7	120.4	25.5	22.4	64.5
Hours per employee	Hours/employee¹⁾	5.6	5.2	0	16.7	17.8	7.5	27.2	23.9	66.4

2)Hours/headcount in 2022 and 2023, Hours/FTE in 2024

Percentage of employees with regular performance and career development reviews

For the calculation, employees who have been hired before the end of the calendar year and who have remained in the company at the end of that year are considered, as they are those who will be included in the review process.

Professional category	Unit	2022				2023				2024			
		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Executive Committee	%	100	100	0	100	100	100	-	100	100	100	-	100
Directors	%	85	94	0	92	100	100	-	100	100	100	-	100
Department Heads	%	91	92	0	92	96	97	-	97	81	95	-	88
Managers	%	50	53	0	52	29	39	-	33	40	46	-	43
Experts	%	-	-	-	-	-	-	-	-	4	3	0	3
Total	%	5	8	0	7	10	14	0	12	12	16	0	14

Diversity, equity and inclusion

Objectives

- ❖ **Promote equal opportunities in employment.**
- ❖ **Promote talent without distinction based on gender, age, disability, culture, gender identity, or other characteristics of the individual.**
- ❖ **Foster the inclusion of underrepresented groups.**

Why does it matter? [Impacts, risks, and opportunities]

Proper management of diversity, equity and inclusion contributes to more equitable and sustainable societies and organisations. It also improves the professional performance and commitment of

employees, fosters innovation and improves decision-making.

Management approach [Policies, actions and resources]

- The Code of Ethics and Conduct stipulates that every person working for the Parques Reunidos Group must be treated with the utmost dignity and respect and may not, in any way, be forced to suffer either physically or psychologically as a result of their work. It also establishes that no employee may be discriminated, among other reasons, on the basis of origin, ethnicity, colour, gender, sexual orientation, marital status, religion, political opinion, physical appearance, ideology, nationality, social origin, social status, disability, age, membership of an association or any other personal condition.
- The principles of the Code of Ethics and Conduct govern the Group's recruitment policy, as well as the collective sector-level and company-level agreements, which guarantee the principle of non-discrimination based on gender or other conditions in relation to the type of hiring and the conditions inherent to the job.
- The Diversity, Inclusion and Belonging Policy aims to ensure that diversity, inclusion and belonging are integral parts of the day-to-day work and management of the Group. Recognise the importance of reflecting the diversity of customers and markets in the workforce. Diversity management makes the Group more creative, flexible, productive, competitive and a better place to work.
- The Group applies control procedures to ensure the application of these rights, including the mechanisms for identifying talent in the selection and promotion processes, at all the Group's workplaces.
- Parques Reunidos fosters the recruitment and promotion of profiles that add value to the Group, without consideration for any quality that does not meet the principles of talent. Similarly, the necessary adaptations are made in the selection processes and in the job positions so that all people, regardless of the group they belong to, can participate in the selection processes and carry out their work in equal conditions.
- The selection of personnel and their promotion within the Group is carried out under the principle of equal opportunities. The aim is to ensure equal opportunities for access to employment and promotion by taking into account all parameters that may affect both the presentation of each application and the selection and promotion criteria.
- From the perspective of gender equality, there are measures to achieve a balanced representation in the different jobs through positive actions or the elimination of barriers and the implementation of corrective measures.
- Some European parks, in compliance with the applicable legislation, have Equality Plans whose objective is to promote equal treatment

and opportunities between men and women. To this end, these plans include specific measures in the areas of recruitment, training and prevention of harassment. These plans are published and disseminated among employees.

- In Spain, collective bargaining agreements include a clause which outlines the

commitment to establish an equality commission and the elaboration of an equality plan for parks that do not have one, as well as those where developing a new updated plan could be necessary.

Evaluating our approach [Metrics]

Diversity, equity and inclusion standard for employees

During 2024, the Diversity, Equity and Inclusion Standard for Employees was developed. The standard defines the steps to be taken to foster diversity, equity and inclusion with a data-driven approach; this includes:

- Collection of data on diversity in the workforce using the people management ERP.
- Analysis of the information to assess the representation of the various groups in the workforce, in terms of total positions filled by

group, job applications received, candidates interviewed, offers made and recruitments. Participation in training and awareness-raising initiatives and data on promotions and departures (voluntary and involuntary) from the company by each group will also be analysed.

- Identification of improvement opportunities and definition of action plans related to diversity, equity and inclusion aligned with the Group's strategy, as well as with local legislation.

Self-identification campaign

The people management ERP allows self-identification in terms of gender, disability and other attributes. Self-identification promotion campaigns

have been conducted throughout 2024 to encourage employees to voluntarily and confidentially identify their characteristics and preferences.

Inclusive language guide

In 2024, the Group's Inclusive Language Guide, was developed. This guide applies to internal and external communications, as well as to all formal and informal conversations and meetings held by employees. The guide seeks to promotes inclusion,

equity and respect through inclusive language. By using inclusive language, people's diversity is recognised and made visible, and stereotypes, prejudices and discrimination are avoided.

Training and awareness on diversity, equity and inclusion

The Group developed awareness-raising actions during the relevant global or international days related to diversity, equity and inclusion.

CELEBRATION OF THE INTERNATIONAL DAY OF PERSONS WITH DISABILITIES

To celebrate *International Day of Persons with Disabilities* on 3 December, various disability awareness sessions were organised at local level in several of the Parques Reunidos Group's work centres.

In the case of Spain, the individuals involved were employees with disabilities who told their stories in a face-to-face session held at the headquarters, which employees from the Spanish parks were able to join online.

Employees with disabilities

Indicator	Unit	2022	2023	2024
Employees with a disability of over 33% ¹⁾	# employees	71	92	58

1) Number of people with disabilities > 33% that have been employed by Parques Reunidos during the year

Employee Engagement

Objectives

- ❖ **Creating an optimal workplace for every employee in the Group**

Why does it matter? [Impacts, risks, and opportunities]

Employee engagement is directly linked to the success of Parques Reunidos. Employees with a high level of engagement demonstrate commitment and enthusiasm for their work and dedication to the company and its goals. Measuring employee engagement allows Parques Reunidos to anticipate

potential problems and prevent possible situations that could affect the workforce and the Group.

High employee engagement helps to retain and attract talent and increase guest satisfaction.

Management approach [Policies, actions and resources]

Work climate surveys

In order to measure and establish action plans to improve employee satisfaction and engagement, Parques Reunidos carries out climate surveys that measure different indicators using a scale (eNPS) ranging from -100 to 100.

The results of this climate survey are used to work on specific plans by work centre.

Employee digital experience: Implementation of the personnel management tool

As part of the digital transformation initiative of the Corporate People and Organization Department, Parques Reunidos continued throughout 2024 with the project to implement the ERP for people management, as well as with the development of new functionalities.

Since December 2024, all the Group's work centres are using the same tool for their personnel related processes covering the entire employee's life, from recruitment to offboarding, through onboarding, training, management of absences, development and retention.

The objectives set during the process were achieved by the completion of the implementation project:

- Establish a global human resources system to support the Group's growth, develop processes and make data-driven decisions.
- Digitise personnel data to improve accuracy, reduce processing time and improve the efficiency of decision making associated with it.

- Have homogeneous and global processes that allow talent to be managed in a similar way in all countries.
- Create an employee experience based on self-service, focusing on the processes that add value.
- Lay the foundations for Parques Reunidos to become the best employer brand in the industry by leveraging the most innovative human resources technologies.

The implementation of the people management system at Group level allows us to be more efficient, innovative and adaptable to market changes. It also enabled the introduction of other significant improvements such as:

- Incorporation of new proposals. Thanks to this system, it was possible to implement new proposals that previously could not be carried out due to the lack of appropriate technology. This created new opportunities to innovate and improve internal processes.
- Process automation. Processes that were previously executed manually were automated,

significantly reducing the time and errors associated with these tasks. This not only improves efficiency, but also allows employees to focus on activities of greater added value.

- Integration of artificial intelligence. The incorporation of artificial intelligence made it possible to automate repetitive tasks, optimise workflows and adapt quickly to technological advances.

Talent management model

In 2024, a comprehensive talent mapping exercise was conducted with a focus on the Executive Committee and their immediate reports. This process not only identified key capabilities and areas for development but also laid the groundwork for a comprehensive succession plan that ensures continuity of leadership and preparedness for future strategic challenges. In line with this effort, this mapping will be extended to the next professional categories in 2025.

To facilitate this analysis, a talent framework was designed and implemented based on the 9-box model, which allows employees to be assessed on the basis of their performance and potential. This

- Evolution of the talent management model. The new system allowed the Group's talent management model to evolve. Employees' skills can now be better identified and developed, personalised growth opportunities can be offered, and their performance and engagement can be continuously monitored.

framework provides a clear and objective view of talent within the organisation and helps to prioritise development actions and succession planning.

Linked to this talent mapping, a succession plan for the members of the talent mapping was designed and presented to the Board of Directors in February 2025. This ensures business continuity and strengthens an organisational culture focused on the development of internal talent. With a vision to scale up this plan in 2025, the aim is to build a strong and resilient culture, aligned with long-term goals and ensuring that there are always leaders ready to meet the challenges ahead.

Performance review

The performance review process was moved to the ERP platform in 2024 to unify the assessments in an integrated tool. This process consists of four interconnected phases:

- Setting objectives. Initial alignment with the organisation's strategic objectives.
- Mid-term review. Monitoring and adjustment of progress achieved.
- Year-end review. Comprehensive performance assessment throughout the period.

- Calibration. Ensuring consistency and fairness in the assessment, considering organisational standards.

This integrated and dynamic approach not only fosters greater transparency in talent development but also reinforces fairness and meritocracy in growth and succession decisions.

Training and talent development

The ERP platform also acts as a key enabler for internal talent visibility and development. In 2024, the Talent Profile, a functionality that allows employees to manage and update their professional profile, including skills, experience, education and achievements, was enabled. This functionality not only enhances the visibility of talent within the organisation but also facilitates succession planning and strategic allocation of key projects and roles.

In 2024, courses and workshops were held to improve technical, operational and leadership skills. These initiatives, accessible through the ERP's integrated training platform, complement the talent management strategy by strengthening the

competencies needed for organisational and personal success.¹³

Employment portal

On the ERP platform there is also an internal job portal where all available positions within the Parques Reunidos are posted. This encourages employees to have first-hand access to new career development opportunities. It also reinforces the

Group's commitment to internal promotion and talent mobility, insofar as it ensures that the best opportunities are available to those who are already part of Parques Reunidos.

Evaluating our approach [Metrics]

In September 2024, in order to gather a broader perspective and better understand the areas for improvement, all employees who were active as of September 30, including permanent, permanent seasonal and temporary employees, were included in the climate survey. In the previous climate survey carried out in February 2023, only permanent employees were included.

In addition, a simplified version of the survey was launched to take the pulse of the organisation more effectively. To do this, the number of questions was reduced to 20, compared to 41 in the survey carried out in 2023. This enabled the Group to focus on the most significant aspects aligned with its business purpose and objectives. As part of this simplification process, the engagement indicator was changed from four questions in February 2023 to only one question in September 2024: 'I would recommend my workplace as a good place to work'.

Compared to the previous survey conducted in February 2023, there was an increase in commitment

from -23 in 2023 to -5 points.¹⁴ In 2024. The assessment of diversity and inclusion improved from 6 to 26; and the assessment related to health and well-being went from -24 to 10. Taking into account only the results of permanent workers, the results were as follows: -20 in terms of commitment, 11 in terms of diversity and inclusion and -14 in health and well-being.

In 2024, there was an increase in the number of comments and suggestions: 68,472 compared to 20,948 in 2023. This increase is due to the expansion of the survey base, which in 2024 included permanent seasonal and temporary employees but, in any case, reflects the interest of the workforce in providing feedback for improvement.

Each park reviewed its results and started outlining action plans for 2025.

¹³ See additional details in the section 'Training and development - Talent management'.

¹⁴ This result corresponds to the comparison of responses to the question 'I would recommend my workplace as a good place to

work' from February 2023 versus September 2024. In 2024 this was the only question included to measure engagement, hence the difference with the result reported in the 2023 Sustainability Report.

4.3 AFFECTED COMMUNITIES

Sustainable Development of Local Communities

Objectives

- ❖ **Establish strong relationships in the local communities in which Parques Reunidos operates**
- ❖ **Contribute to social development by maximising the positive impacts of the parks' activities**

Why does it matter? [Impacts, risks, and opportunities]

Parques Reunidos is committed to the communities in which it operates by following a set of social principles that are reflected in its Sustainability Policy.

The Group seeks positive engagement with stakeholders to address social and environmental challenges and generate shared value.

Management approach [Policies, actions and resources]

- Parques Reunidos' commitment to sustainable development is reflected in the following principles of its Sustainability Policy:
 - Seeking an active relationship with stakeholders, for example employees, customers and suppliers, and the communities in which it operates to help solve societal and environmental challenges and build stakeholder trust.
 - Promote a philanthropic approach to improve the protection of children and the protection of people who may be affected by chronic diseases and/or disabilities, promote integration efforts towards families and other vulnerable communities that may be at risk of social exclusion, promote education and raise awareness about sustainable development and conservation of natural heritage, and contribute to the preservation of threatened species or under threat of extinction and collaborate in scientific research for the benefit of biodiversity.
 - Promoting communication channels and dialogue and fostering the Group's relations with its shareholders, investors, employees, suppliers, customers and, in general, all its stakeholders.
- Given that Parques Reunidos activity is associated with the service sector, and that the parks are located in areas relatively far from population centres, the activity of Parques Reunidos does not generate negative impacts on local populations or the territory, so it is not considered necessary to establish mechanisms of formal dialogue with local communities, beyond those associated with the relationship and coordination with the different local authorities, either as issuers of the corresponding operating permits or as agents associated with coordination in case of emergency.
- The Group's parks engage in partnership or sponsorship activities that include the following:
 - Collaboration with associations and organisations with altruistic and social purposes.
 - Collaboration with sector associations, both global and regional or local.
- Parques Reunidos, through the development of its activity, contributes to the economic and social development of the territory in which its

parks operate through the creation of direct and indirect local employment, the use of local suppliers and collaboration with different associations and organisations.

- Parques Reunidos carries out its activities in a socially responsible manner, respecting the principles of the communities in which it operates and the biodiversity of the areas in which the parks are located.
- Parques Reunidos encourages a philanthropic approach, promoting the protection of children, the integration of vulnerable communities, awareness of environmental and social issues,

and the conservation and protection of threatened or endangered species.¹⁵

- The Group has guidelines for action in tax matters that protect shareholder value and security through efficient and sustainable management of tax matters and compliance costs. Likewise, the Group's decision-making is guided by the principle of legal certainty in tax matters, thus protecting the value of the company for all stakeholders.¹⁶
- The Group's parks engage in partnership or sponsorship activities that include collaboration with local associations and organisations for altruistic and social purposes.

Evaluating our approach [Metrics]

Contributions to foundations and non-profit organizations with altruistic and social purposes

In 2024, the economic contribution to foundations and non-profit organisations related to social impact projects was € 186K.

This amount includes contributions to support non-profit organisations dedicated to biodiversity research and conservation made by the zoos and aquariums and the Parques Reunidos Foundation, which totalled € 68,4K, the donation of € 50K to the Red Cross to support its work in the emergency caused by the floodings in Valencia, and the donation of € 31.8 K to the National Confederation of Deaf People (CNSE by its acronym in Spanish) in

Spain as a result of the II Charity Gala. The rest of the donations correspond to contributions to various NGOs and foundations with which the parks collaborate.

Likewise, when filing the consolidated corporate income tax for the 2023 tax year in 2024, Spanish entities opted to mark the section 'Option of 0.7% of the total tax liability for social purposes (DA 103a Law 6/2018, of 3 July)'. The amount contributed amounts to € 23.6 K.

Contributions to sector associations

Contributions are made to sector associations and other business associations, both global and regional or local, of which Parques Reunidos, as a

Group, or the parks, individually, are members. The financial contribution to these associations during 2024 was € 231K.

List of sector associations of which Parques Reunidos, or its parks, is a member

Type of park	Scope	Association
Amusement and Water Parks	Global	IAAPA- International Association of Amusement Parks and Attractions WWA- World Waterpark Association

¹⁵ See also section 'Biodiversity and Ecosystems'

¹⁶ See also section 'Responsible Taxation'

Type of park	Scope	Association
	National / State	AEPA- Spanish Association of Amusement and Theme Parks VDFU- Association of German Leisure Parks and leisure time facilities White Mountains Attractions Association Club van Elf FFD - Foreningen af Forlystelsesparker i Danmark A.N.E.S.V. Associazione Nazionale Esercenti Spettacoli Viaggianti e parchi Fondazione Cervia per il Turismo
Zoos and Aquariums	Global	WAZA- World Association of Zoos and Aquariums American Humane
	Regional	EAZA- European Association of Zoos and Aquaria
	National / State	AIZA- Iberian Association of Zoos and Aquariums BIAZA- British & Irish Association of Zoos & Aquariums SNELAC- Syndicat National des Espaces de Loisirs, d'Attractions et Culturels AFdPZ- Asso. Française de Parcs Zoologiques VdZ- Verband der Zoologischen Gärten e.V. AMMPA- Alliance of Marine Mammal Parks & Aquariums

Non-exhaustive list; this includes sector associations in which the contribution during 2024 was more than € 2.5K.

Social Impact

Objectives

- ❖ **Bringing leisure closer to all sectors of the population**
- ❖ **Contributing to the development of a more inclusive society**
- ❖ **Promoting education and awareness on environmental and social issues**

Why does it matter? [Impacts, risks, and opportunities]

Parques Reunidos is committed to social inclusion, as well as to raising awareness of environmental¹⁷ and social issues amongst the broader society.

As part of this commitment, the Group carries out actions to bring leisure activities closer to all

sectors of the population and works to make its parks more inclusive, facilitating access to them for different groups.

Management approach [Policies, actions and resources]

Social Inclusion

Being able to enjoy one of the Group's parks should be something possible to all members of society. For this reason, the Group's parks and the Parques Reunidos Foundation¹⁸ promote that all people have the opportunity to enjoy the entertainment they offer and, to this end,

collaborate with local and national associations and foundations. This social commitment translates into actions that include ticket donations, but also other activities that promote social inclusion.

Social Education and Awareness

Parques Reunidos encourages the awareness of society in general, and, in particular, that of new generations in social commitment, contributing to ensure progress towards a more sustainable

and caring society. The Group's parks demonstrate their commitment by developing collaborative projects to raise awareness about healthy habits and about social challenges.

Environmental Education and Awareness¹³

Evaluating our approach [Metrics]

The economic valuation of all the social projects developed by the Group in 2024 is equivalent to 0.25% of the Group's sales. Including discounts

and free tickets for people with disabilities and their companions who visit the parks on an individual basis, and which are offered by the

¹⁷ See section 'Biodiversity and Ecosystems'

¹⁸ In Spain, all the actions and projects mentioned are carried out with the coordination of the Parques Reunidos Foundation.

parks as part of their commercial practice,¹⁹ this percentage amounts to 1.4%.

Projects 2024 - Distribution by type of beneficiary and region

Indicator	Unit	Spain	Rest of Europe	USA and Australia	Total
Economic valuation ¹⁾²⁾	€1,000	476	473	1,175	2,125
Disability or serious illnesses	% vs. total valuation	13.1	4	7.7	24.8
Risk of exclusion	% vs. total valuation	8.0	9.1	23.8	40.9
Other ³⁾	% vs. total valuation	9.2	9.5	23.6	34.3
Number of beneficiaries ⁵	# 1,000	16.6	26.3	22.2	65.1
Disability or serious illnesses	% vs total	13.9	14.6	3.4	31.9
Risk of exclusion	% vs total	10.0	7.9	16.3	34.3
Other ³⁾	% vs total	1.5	18.0	14.3	32.9

- 1) Includes the value of donations of tickets and other goods as well as, if applicable, the economic contribution to associations and other entities, as detailed in the section "Contribution to foundations and non-profit organizations". Does not include discounts and free tickets for people with disabilities and their companions who regularly visit the parks, which are offered by the parks as part of their commercial policy. The data referring to the commercial policies on people with disabilities can be consulted in the "Access to Products and Services. Accessibility and Inclusion" section.
- 2) The number of beneficiaries has been calculated based on the number of tickets donated (1 ticket = 1 beneficiary), the number of gifts given (1 gift = 1 beneficiary), the number of meals donated (1 meal = 1 beneficiary), and the financial donation (€40 = 1 beneficiary).
- 3) "Others" include immigrants, women victims of gender violence, and other groups, as well as donations made to local non-profit organizations or donations made for specific events (e.g. donation during floodings in Valencia).

Projects carried out

Social Inclusion

As part of Parques Reunidos' commitment to bring leisure activities in its parks closer to people with disabilities, serious illness or at risk of social exclusion, several initiatives have been carried out in the Group's parks, as well as fundraising actions aimed at entities that work on social projects.

Social inclusion projects result in 39,511 tickets donated. These figures do not include the

discounts and free tickets, for people with disabilities or those accompanying them, who visit the park as individual customers.

100% of European parks and most of US and Australia parks have some form of discount or free admission for people with disabilities or their companion. The economic valuation of the associated discounts and free tickets amounts to 1.2% of the Group's sales.

¹⁹ For more information, see section 'Access to Products and Services. Accessibility and Inclusion'.

RAISING FUNDS FOR SOCIALLY RELEVANT INITIATIVES

- **II Parques Reunidos Foundation Charity Gala - Warner Park (Spain).** For the second consecutive year, the Charity Gala of the Parques Reunidos Foundation was held at the Warner Park. A total of €162.1 K were raised. The funds were allocated to three projects: 1) Development of the 'Espacio Mejor' together with the Juegaterapia Foundation: a space in which to help children improve their cognitive skills after illness and associated treatment; 2) Development of a marine glossary in Spanish Sign Language (LSE) together with the National Confederation of Deaf People (CNSE); 3) Program in support of the reproduction and reintroduction into the Mediterranean Sea of rescued Caretta turtles. In 2024, the humanisation of the Magnetic Resonance and CAT scan rooms of the Niño Jesús Hospital (Madrid) and the humanisation of the paediatric IUC of the Reina Sofía Hospital (Cordoba) were completed thanks to the funds raised during the I Charity Gala held in 2023.
- **V Golf charity tournament - Castle Park (USA).** Castle Park hosted the fifth annual miniature golf tournament to help raise awareness and funds for the Julie Casey Honorary Fund to benefit the children and adults with intellectual and developmental disabilities they serve. \$5K was raised to contribute to facilitate the independence of people with intellectual disabilities.
- **Annual Polar Dive - Wet'n Wild and Splish Splash (USA).** During the low season, these two water parks open their gates to raise funds for the Special Olympics Association, which supports the association's athletes with disabilities. Wet'n Wild raised \$88k and Splish Splash \$12K.
- **Sale of the 'Pulseras Vida' (Life Bracelets) - Madrid Zoo (Spain).** In the shops of the Madrid Zoo, guests can find the 'Pulseras Vida' (Life Bracelets) made altruistically by women taxi drivers in Spain. Proceeds from the sale of these bracelets go entirely to the research on childhood cancer carried out by the CRIS Unit of Advanced Therapies of the University Hospital of La Paz in Madrid.
- **Solidarity rubber duck races - Warner Beach (Spain), Aquópolis Villanueva (Spain) and Raging Waters LA (USA).** In Spain, this race took place on International Lifeguard Appreciation Day at Rio Loco (Warner Beach Park) and Rio Lento (Aquopolis Villanueva de la Canada). The proceeds were donated to the Red Cross to provide scholarships for the training of young people at risk of exclusion as lifeguards. In the USA, the race took place on Memorial Day, with proceeds going to the local non-profit organisation SwimBrayv, which teaches water safety to communities at risk of exclusion.
- **Auction of the historic Rayo - Kennywood mural (USA).** Parts of it were auctioned off and the \$14k raised were donated to the local non-profit organisation 412 Food Rescue.

BRINGING LEISURE CLOSER TO CHILDREN WITH DISABILITIES AND/OR AT RISK OF EXCLUSION

- **Dreamnights - Marineland (France) and Selwo Aventura (Spain):** The aim is to offer children with disabilities and children at risk of exclusion the opportunity to experience contact with the animals. During these evenings the children and their families learn about the work of Marineland's team, visit exhibitions and participate in workshops. In Marineland, 125 children from the hospitals 'Lenval Foundation' and 'The Antibes' and from the associations 'Petits princes', 'Les Rêves D'Eloise', and 'Des Coccinelles Rouges Pour Thomas', together with their families, and more than 100 volunteers attended. In Selwo Aventura, 157 children from the non-profit organisations 'Adfia Respira' and 'Casa Ángeles' attended together with their families, as well as 18 volunteers.

- **Giornata del Sorrido (Smile Day) - Mirabilandia (Italy):** This event is organised by the 'Lions Club Ravenna', with the collaboration of the Italian Red Cross, for the benefit of diabetic children in Romagna (Ravenna, Forlì, Cesena, Rimini, Ancona) in order to raise awareness about diabetes-related problems. 540 entries were donated for this event.
- **Typification initiative to fight blood cancer - Movie Park (Germany).** Movie Park Germany collaborated for the second time with the 'Westdeutsche SpenderZentrale' to find potential stem cell donors for sick children.
- **Shine Faunia solidarity - Faunia (Spain).** Faunia invited 80 families from the XVII edition of the Community of Madrid's 'Family Holidays' programme to 'Brilla Faunia'. The aim of this public programme is to offer family summer holidays to children in care in children's centres and residences.
- **Discovery of Dolphins - Marineland (France).** With the collaboration of the Conseil Départemental des Alpes-Maritimes, Marineland has been receiving monthly visits from children under the care of the department's child welfare service. In 2024, 100 children in residential care have done this activity.

POSITIVELY IMPACTING MENTAL HEALTH (ZOOS AND AQUARIUMS)

- **Research on the benefits of therapy with fur seals for children with intellectual disabilities - Faunia (Spain).** Since 2021, Faunia has been collaborating with the Faculty of Psychology of the Autonomous University of Madrid in a study to evaluate the benefits of bathing with fur seals for children with disabilities. For this purpose, in addition to the bathing, the subjective well-being of the visits to Faunia and of the bathing without animals is measured. In this way it is possible to see the direct benefit of interaction with these animals. Every year Faunia collaborates with the Universidad Autónoma de Madrid in the advancement of this research.

Social Education and Awareness

Celebrating international and global days allows employees, guests and society in general to raise awareness of issues such as diversity, equity,

inclusion, or human rights and to draw their attention to the relevance of these topics.

CELEBRATING INTERNATIONAL AND WORLD DAYS

The events held in 2024 include:

- **World Autism Awareness Day - Warner Park (Spain) and Splish Splash (USA).** People with autism spectrum disorder (ASD) and their families enjoyed a day of fun at both Warner Park and Splish Splash. In the case of Warner Park, this initiative is part of the awareness campaign on autism spectrum disorder carried out by the non-profit organisation 'Plena Inclusión' under the slogan 'A unique spectrum, infinite nuances', in collaboration with Fundación Parques Reunidos and Fundación EMT. Splish Splash chose Nassau/Suffolk Autism Society as a partner, and almost seven hundred beneficiaries with autism joined the activity.
- **American Sign Language Day - Sea Life Park (USA)** The park provided the local deaf and deafblind community with tactile booths, an American Sign Language story hour and American Sign Language

interpreters. All educational talks were interpreted in American Sign Language, and guests with American Sign Language were able to access the park free of charge.

- **World Hunger Day - Adventureland (USA)** In honour of World Hunger Day and to coincide with Adventureland Resort's 50th anniversary, 50,000 meals were packaged for donation to Meals from the Heartland while raising awareness about hunger and poverty.
- **World Refugee Day - Aquópolis Villanueva (Spain).** The eve of World Refugee Day, 50 Spanish cities, and many others internationally, joined in the Blue Night, a global initiative promoted by UNHCR, the UN Refugee Agency, by lighting up their most emblematic buildings and monuments in blue as a sign of support for refugees. Aquópolis Villanueva joined the initiative by lighting up some of its attractions.
- **LGTBIQA+ Pride Month - Aquópolis Villanueva (Spain).** Aquopolis Villanueva de la Cañada showed its commitment to diversity and inclusion by holding its first LGTBIQA+ Pride 2024 festival. One of the park's most popular attractions, Kangaroo, was themed in the colours of the LGTBIQA+ flag.
- **Grandfather's Day (26 July) - Parque de Atracciones (Spain).** To celebrate the connection between grandparents and grandchildren, an event was held at Parque de Atracciones, attended by the Ministry of Social Affairs of the Community of Madrid, as well as 75 grandparents and their 75 grandchildren. The celebration is not only limited to recreational activities but seeks to highlight the importance of the interrelationship between grandparents and grandchildren as a source of mutual enrichment.

4.4 CONSUMERS AND END USERS

Our principles

The following principles form the basis of customer management at Parques Reunidos:

- To ensure safe and healthy leisure by complying with current legislation and applicable technical standards and by carrying out inspections and audits of the facilities and operations, both internally and by third parties.
- Facilitate access to leisure for people with disabilities.
- Listening to customers as a tool for continuous improvement of the customer experience.
- Manage data privacy in accordance with the legislation in force in each country in which Parques Reunidos operates.

Management approach

- The Group Health, Safety and Environment Management Standard, and their associated standards and procedures include the principles related to guest related health and safety that are applicable to park across the Group.
- Parques Reunidos fosters leisure accessible to all members of society by applying standards and practices that favour its parks' accessibility.
- A satisfied customer is a customer who returns and recommends the Group's parks. Therefore, Parques Reunidos conducts several customer satisfaction surveys at different times that make up the customer experience in order to identify the areas of improvement that matter most to those visiting the Parques Reunidos parks.
- The Group uses various channels and media to provide its potential customers with all the information related to the range of products and services it offers. Ensuring clear, objective and transparent information is not only a legal obligation but a Parques Reunidos' commitment.
- Parques Reunidos has several communication channels with its customers: surveys, receipt of claims and complaints, reviews, etc. It also has mechanisms to ensure that the processing of all this information respects at all times the current legislation on personal data protection.

Safe Leisure

Objectives

- ❖ **Provide safe leisure for all visitors to the Group's parks**
- ❖ **Zero harm**

Why does it matter? [Impacts, risks and opportunities]

Customer satisfaction involves integrating the health and safety of visitors into the design, operation and maintenance of the entertainment devices (rides, swimming pools, etc.) and in that of other services provided in the parks (food safety, safety of the products sold in the stores, shows, etc.).

For Parques Reunidos, the safety of its attractions and services is a key element for the operational excellence of its activity, as well as for the satisfaction of its customers.

Management approach [Policies, actions and resources]

Attractions and other activities

- The Group's commitment to safe leisure starts from the design of activities, facilities, and equipment, and is based on rigorous operation and maintenance procedures as well as on clear and precise information to visitors.
- All incidents related to visitors that happen in the parks are recorded and reviewed. This record includes both incidents related to the activity of the park and its attractions as well as those incidents associated with the daily activity of the customers when visiting a leisure area (falls while walking, blows with fixed objects, etc.).
- In order to guarantee compliance with the applicable technical standards regarding the design and proper maintenance of the facilities, the Group's attractions are subject to both internal and external inspection by independent inspection entities. Third party inspections are carried out, at least, on an annual basis.
- In the water parks, both the performance and the response of the lifeguards in case of emergency, as well as the facilities and rescue materials that the park has, are audited by external entities whose standards have been incorporated into the Group's internal operational procedures.
- The emergency action plans are permanently updated, as a result of drills, inspections and periodic audits.
- The aspects related to guest health and safety are integrated within the Group health, safety and environmental standards and procedures²⁰.

²⁰ See section 'Safe and Healthy Workplaces'

Food safety

- The Group's food safety management system responds to the principles of integration (it is integrated into any task involving food), prevention (any possible source of risks is eliminated) and participation (it fosters the involvement of all employees in the preparation of prevention plans and their implementation).
- The Group applies the Hazard Analysis and Critical Control Points (HACCP) system to guarantee food safety. Based on this system, Parques Reunidos implements a Food Safety Manual applicable to all Group locations where food and beverages are served. This manual

defines responsibilities based on jobs and details requirements on how to address food safety and hygiene risks.

- Parques Reunidos complies with the relevant standards in terms of food quality and food safety in the countries where it operates and has control and monitoring systems to ensure compliance.
- Food and beverage outlets are audited by a third-party company at least once a year.

Product safety

- The safety of merchandising articles and, in particular, those aimed at children, including their correct marking and labelling, is controlled in accordance with the provisions of current legislation in each country.
- These products are subjected to tests according to the applicable standards in the countries in

which Parques Reunidos operates for each product category (EN 71 standard, parts 1 to 13, in Europe; ASTM F963-17 in the USA; and AS/NZS 8124 in Australia, among others).

Evaluating our approach [Metrics]

Third-party audits of waterpark operations and external food safety inspections are part of the control process at all parks. Those best practices

previously implemented at park or regional level have been homogenized at Group level during 2024.

Indicator	Unit	2022	2023	2024
Incidents				
Incidents related to the activity of the park and its attractions ^{a)}	# incidents/10 ⁶ visitors	0.00	0.10	0.05
Inspection of attractions				
Amusement and water parks inspected by an independent third party	%	100	100	100
Food Safety				
Parks inspected by an independent third party	%	100	100	100

Details by region are included in the Performance Indicators table in Annex VI.

- a) Incident resulting in death, injury such that the person does not fully recover the state of health prior to the incident within 6 months, or immediate admission to hospital and hospitalization for more than 24 hours for reasons other than medical observation (IAAPA definition).

INTERNATIONAL LIFEGUARD APPRECIATION DAY

The work of lifeguards is an essential element in guaranteeing the safety of the visitors.

Every year, on 31 July, the Group's water parks celebrate the International Lifeguard Appreciation Day to recognize the work of lifeguards with various activities that motivate them to continue performing their duties with excellence.

Access to Products and Services. Accessibility and Inclusion

Objectives

- ❖ **Providing inclusive and accessible leisure for all visitors to the Group's parks**

Why does it matter? [Impacts, risks, and opportunities]

Accessibility is a core factor for any responsible and sustainable development strategy. It is both a human rights imperative and an opportunity

towards a more inclusive society. In that context, accessible leisure not only benefits people with disabilities, but society as a whole.

Management approach [Policies, actions and resources]

- Parques Reunidos is committed to enable all people, regardless of their physical or cognitive needs, to use and enjoy the services available in the parks.
- Parques Reunidos parks provide information on accessibility through specific guides available in the parks or on their websites, as well as through their staff.
- The Group has a Guest Diversity, Equity and Inclusion (Guest Accessibility) Standard for visitors that serves as a tool for continuous improvement in accessibility, including all aspects that make up the visitor experience, from planning the visit to the park (advertising, website, commercial practices) to the visit itself (facilities and equipment of the parks, including attraction devices, operation, communication and staff training).
- Parques Reunidos provide training for their employees to meet the needs of all people, regardless of their disability.
- To identify positive aspects and areas for improvement in terms of accessibility, surveys are carried out with disability-focused non-profit organisations visiting the parks. The survey requests information on the perceived level of accessibility of different aspects of the parks visited (website, parking, signage, toilets, access to menus, etc.). The responses collected are used to develop action plans to improve visitor accessibility and inclusion.

Evaluating our approach [Metrics]

In 2024, progress was made in implementing the Guest Diversity, Equity and Inclusion (Guest Accessibility) Standard.

FACILITIES

Signage in toilets for invisible disabilities - Tusenfryd (Norway)

The symbol for toilets accessibility for people with disabilities is normally a person in a wheelchair. But when it is estimated that 70-80% of all disabilities are invisible, why do we still use this sign? With the support of the Gastrointestinal Association in Norway, more inclusive signage was introduced in the accessible toilets in the park. The new signage is displayed on all accessible toilet doors, indicating that these facilities are not only for

visitors with visible disabilities, but also for those with hidden disabilities. The signage indicates: “Accessible bathroom. Not all disabilities are visible.”

TRAINING

Training staff to understand and support visitors with Dementia - Blackpool Zoo (UK)

In collaboration with Alzheimer's UK, over 30 staff members have been trained by Dementia Friends to improve understanding and support for visitors living with dementia. This ensures a more positive and inclusive experience for all. The association ‘Dementia UK’ also provides advice for the development of suitable resources, improving the visits of this group.

Training staff to guide visually impaired visitors - Blackpool Zoo (UK)

Blackpool Zoo is improving accessibility for visitors with sight loss through staff training. The team has been trained by Guide Dogs Northwest to guide visually impaired visitors through the park, providing them with safe tours.

British Sign Language (BSL) Safari - Blackpool Zoo (UK)

Staff from Blackpool's Education team received basic training in British Sign Language (BSL) and have shared these skills with seasonal staff. Thanks to this training, a British Sign Language (BSL) Safari, an interactive session in the bird area, was held as part of the summer programme. In this way, visitors with hearing disabilities learned about these animals, favouring their inclusion. The use of this project's signage has been extended to educational talks and workshops for school groups and visitors, with or without hearing impairment, to enable them to learn about the names of animals in British Sign Language (BSL).

Training for employees to understand and support people with intellectual disabilities - Atlantis Aquarium (Spain)

Atlantis Aquarium collaborates with the NGO Achalay and the Complutense University of Madrid by providing theoretical and practical training for students with intellectual disabilities from the ‘Diploma Liceo’ Master's Degree who wish to work as animal carers. In this project, employees are made aware and learn about the needs and care to be provided to people with intellectual disabilities through trainings given by Achalay's psychologists and psychopedagogues. The trained employees themselves then train the students with intellectual disabilities in animal care in an aquarium. One of the Master's students does their internship at Atlantis and an Atlantis employee acts as their tutor.

Objective and Transparent Information. Responsible Marketing

Objectives

- ❖ **Provide accurate and accessible information to all the parks' potential customers**

Why does it matter? [Impacts, risks, and opportunities]

Objective and transparent information reinforces customer confidence, increases customer loyalty

and encourages customers to recommend Parques Reunidos to other potential customers.

Management approach [Policies, actions and resources]

- Parques Reunidos provides information to current and potential customers about the prices and conditions of all its products and services through marketing campaigns with content tailored to each target audience.
- Transparency in prices and conditions affects not only visitors to the parks, but also the different entities that act as intermediaries for the sale of tickets.
- Parques Reunidos uses its own channels, such as the website, social media, email campaigns and each parks' customer service hotline, as well as paid channels such as advertising in traditional or digital media, to inform its customers.
- The Customer Central Services team sends customers who purchase tickets online, prior to their arrival at the park, a pre-visit notification with recommendations on how to better enjoy the park.
- During the visit, information about open restaurants, attractions, shows, etc. is provided through the park's digital application, in addition to the information offered through voice messages and signage, among others.
- Parques Reunidos follows a transparent and responsible approach, both in the development of the content and, therefore, in the definition of the message and its graphic and written expression, as well as in the use of channels and media that allow its distribution to reach potential customers.
- In Spain, where the company's headquarters are located, the company is a member of the Spanish Association of Advertisers (AEA) and follows the Self-Control of Advertising guidelines in order to develop responsible, truthful, legal, honest, and loyal advertising.

Direct customer interaction

Parques Reunidos encourages direct and continuous interaction with customers through open communication channels such as social networks, online pages such as Google Reviews or TripAdvisor and web forms through the official pages of the parks, where users can express their doubts, opinions and/or suggestions directly, and where the corresponding departments can respond to the issues raised. These interactions

can occur before, during or after the visit to one of the parks. The response to these comments, as well as the response to claims and complaints, is intended to help resolve any problems or dissatisfaction in an effective manner.

The Corporate Customer Department is responsible for ensuring active and effective collaboration with guests and other customers. Together with other managers and teams, they

coordinate efforts to ensure that consumer interactions and feedback are correctly integrated into the continuous improvement processes and action plans.

The information collected is analysed on a weekly basis for each of the parks or groups of parks, in order to identify areas for improvement and pay greater attention to certain aspects and/or services.

To assess the effectiveness of customer interactions, Parques Reunidos analyse the

number of comments collected in the surveys and the number of claims and complaints. The percentage of comments in relation to the number of visitors is analysed, as well as the number of complaints that are responded and resolved.

The perspectives of consumers and end-users influence specific decisions and action plans, such as optimising the queue management system, extending staff shifts in certain areas, providing more shaded areas in the summer months, or increasing the variety of dining options.

Evaluating our approach [Metrics]

There were no cases of non-compliance related to product and service labelling or marketing communications during the reporting period.

Customer Satisfaction

Objectives

- ❖ **Maximising customer satisfaction**
- ❖ **Make sure that customer feedback is included in the decision-making processes**

Why does it matter? [Impacts, risks, and opportunities]

Knowing customers' opinion and their degree of satisfaction regarding all the processes that make up the customer experience enables Parques Reunidos to establish a decision-making process aimed at achieving a more satisfactory experience for visitors.

A negative customer experience has a potential economic impact (loss of future customers and a

decrease in the rates of return of current visitors) and reputation.

Proactive management of visitor experience allows to identify areas for improvement, optimise services and increase satisfaction, and to materialise opportunities for loyalty and differentiation with respect to competitors.

Management approach [Policies, actions and resources]

Customer comments are analysed to identify areas for improvement and services that require attention. This allows to assess the effectiveness

of action plans, optimise processes and improve customer satisfaction.

Claim and complaint management

Parques Reunidos provides its customers with various means, both physical and digital, to channel their claims and complaints in order to remedy any negative impact:

- Official complaints book, as applicable according to the legislation of each country.
- Online complaint and suggestion form, available on the websites of each park.
- Social media
- Suggestion sheets or books.
- Assessment questionnaires, available at a number of points in the parks, using either physical terminals (tablets) or QR codes.
- Post-visit mail sent to customers asking them to rate their experience.

Claims and complaints can be made by email, telephone or at the park's customer service offices.

Each park has a claims and complaints control system that establishes the process for receiving, analysing, evaluating, acting and responding to the customer at the local level.

Claims and complaints are analysed and dealt by the management committee of each park, which, in turn, informs the regional management of any significant incident. The information relating to claims and complaints at each park is consolidated at Group level with the aim of identifying trends and areas for improvement and enhancing customer experience.

To assess the effectiveness of the measures implemented, information from subsequent satisfaction surveys sent to customers is analysed to see whether satisfaction has increased or decreased after an incident has been addressed.

Customer satisfaction

Parques Reunidos has various systems to ascertain customer opinion and satisfaction levels throughout the different stages of the customer experience process:

- Post-purchase web surveys: once the purchase has been made, customers can rate the aspects related to the purchase process.
- Surveys in the park (on-site): In the Group's top 23 parks by number of visitors, customer satisfaction is monitored in the park itself by means of electronic devices or QR codes available throughout the park, which make it possible to monitor customer satisfaction in five areas: shows, shops, restaurants, toilets and accommodation.
- Post-visit surveys: Online surveys are automatically sent to all customers who have left their email and visited any of the Group's parks, the day after their visit.

The customers' answers to the post-visit surveys are used to calculate the customers'

Net Promoter Score (NPS). Once the customers' answers to the surveys have been received, they are analysed both at the park level and on an aggregate basis. This information enables Parques Reunidos to understand and quickly identify any opportunities for improvement in each of the parks.

- Assessment of customer reviews: customers share reviews of their visits on platforms such as Google Reviews, Facebook, TripAdvisor and Booking. The customers' reviews are consolidated in a digital review tracker. The tracker platform allows each of the parks in the Group to consult the comments made by customers on their visits and manage the corresponding response and actions. Additionally, the comments provided in the customer reviews are also collected in an anonymised form and analysed using artificial intelligence.

Customer satisfaction analysis

The combined analysis of the post-visit surveys (NPS indicator) and customer reviews provides information on customer perceptions and opportunities for improvement. There is a significant correlation between the review ratings and NPS, which confirms the validity of these sources, as they point in concurrent directions.

This analysis, together with the analysis of claims and complaints, provides an overall view of all aspects of customer satisfaction and the improvement opportunities.

Currently, there are no specific means to assess whether consumers or end users know and trust

Parques Reunidos' processes to raise their concerns or needs. In order to obtain more precise information on this aspect, an ad hoc study will be carried out in 2025 consisting of a survey for those customers or end users who have visited any of the parks during the year, in which they will be asked if they are aware of the channels available to express their opinions, how they perceive them, and will be asked a series of specific questions to obtain more detailed data on their confidence in and knowledge of those processes.

Action plans

Parks adopt action plans based on the NPS index obtained from post-visit satisfaction surveys.

Using advanced data analysis tools, customer claims and complaints are handled directly by the parks, mainly by e-mail. Incidents are not closed

until the complaint is resolved. In addition, all complaints or incidents collected in situ in the parks are immediately answered and resolved by the park personnel.

Claims and complaints are communicated to the departments responsible for their resolution.

The action plans to reduce customer claims and complaints include actions like continuous

training of park staff or reinforcement of cleaning teams during peak periods.

Evaluating our approach [Metrics]

Listening to customer opinion

In 2024, the digital tool for managing reviews made by visitors on platforms such as Google, TripAdvisor and Booking continued to be improved, and artificial intelligence systems were added to systematically analyse the comments made by customers, both in reviews and in the open field of reasons for satisfaction in the post-visit survey.

8,228 responses have been collected in the customer satisfaction study at the end of the online purchase process in a total of 19 parks. This enables longitudinal analysis of customer satisfaction, from the moment of purchase to the visit.

Assessment of post-visit surveys

The post-visit survey is used to compile the NPS²¹ (Net Promoter Score), which is the customer satisfaction tracking indicator. This online survey is sent to customers whose email address is available and who have given their consent.

Online shopping among the population is increasing and, thanks to this trend, the available sample is more robust every year. The average online shopper usually buys two tickets per transaction, so the respondent answers on behalf of the buying group.

Once the customers' answers to the surveys have been received, they are visualized and analysed at individual park level and aggregated, to give

updated information in real time about customer perception. This information enables Parques Reunidos to understand and identify quickly any opportunities for improvement in each of the parks during the operating period. Throughout 2024, more than 287,757 responses were obtained from the post-visit survey.

Group NPS result remains positive. Following the same calculation methodology as in 2023, park NPs is weighted according to two criteria: the first is the type of visitor (pass holder or single-visitor), and the second is the size of the parks in terms of number of visitors. In 2024 the Group's NPS was 18.

Claim and complaint management

During 2024, the implementation of the claims and complaints management tool was completed, which significantly improves traceability and speeds up the analysis of these cases. The tool automatically opens the claims and complaints in the case of incoming digital communications (emails sent to the park's general mailbox and web forms), which are then manually categorised by

the park staff, who indicate whether they are complaints or claims and the reason for them. The tool is currently implemented in all the Group's parks, except Nickelodeon Adventure and Bournemouth Oceanarium (UK), Vogelpark Walsrode (Germany), Bo Sommarland (Norway), and Marineland (France).

²¹ The NPS is obtained by classifying the customers who answered the question "how likely are you to recommend us, on a scale of 0 to 10", into three categories: promoters, detractors and neutrals. The proportion of customers who give

a score of 0 to 6 (detractors) is deducted from the customers who give a rating of 9 or 10 (promoters). The resulting number is the NPS.

Number of claims and complaints by visitor.¹ Distribution by type of park.

Type of Park	Region	Unit	2022	2023	2024
Amusement parks	Spain	# complaints-claims/1,000 visitors	0.89	3.23	2.99
	Rest of Europe	# complaints-claims/1,000 visitors	0,51	0.72	0.84
	USA and Australia	# complaints-claims/1,000 visitors	0.25	0.64	0.79
Zoos and aquariums	Spain	# complaints-claims/1,000 visitors	0.50	2.49	3.00
	Rest of Europe	# complaints-claims/1,000 visitors	0.12	0.32	0.35
	USA and Australia	# complaints-claims/1,000 visitors	0.03	0.01	0.07
Water parks	Spain	# complaints-claims/1,000 visitors	0.48	0.99	3.31
	Rest of Europe	# complaints-claims/1,000 visitors	0.64	1.74	3.01
	USA and Australia	# complaints-claims/1,000 visitors	0.38	0.14	0.81
Others ²	Spain	# complaints-claims/1,000 visitors	0.01	0.26	0.63
Total	All	# complaints-claims/1,000 visitors	0.48	1.26	1.60

A complaint is an expression made by customers raising specific problems about a situation experienced; it is problem-oriented feedback that highlights a sensitive issue. A claim is a formal petition made by customers revealing an incident that highly affected their experience; it may involve legal or reputational impact and may deserve compensation.

1) Only complaints registered in the Group tool for management of complains and claims are included, so Nickelodeon Adventure, Bournemouth Oceanarium, Vogelpark Walsrode, Bo Sommarland, and Marineland have not been taken into account for the calculation of visitor ratios.

2) Includes complaints received at Benalmadena Cable Car and at parks classified as *Family Entertainment Center* or *Indoor Entertainment Center*. Due to the fact that visitors to such centres in the USA are not recorded, the ratio for these centres could not be obtained; the absolute number of complaints received is 1 at Boomers! Palm Springs, 1 in Boomers! Vista, and 1 in Mountasia-Marietta. There is no such center in Europe or Australia.

Number of claims and complaints that are non-classifiable by type of park.

Type	Region	Unit	2022	2023	2024
Annual Pass ¹	Spain	# complaints / No. of passsholders 2023	0,002	0,05	0,002
Travelparks Spain ²	Spain	# complaints / Bookings Travelparks Spain		0,01	0,01
Travelparks Italy ³	Italy	# complaints / Bookings Travelparks Italy		-	0,0002

1) Pass that allows the entry to different Group parks in Spain for one year.

2) Website for reservations and package deals for the Group's parks in Spain.

3) Website for reservations and package deals for the Group's parks in Italy

During 2024, 1.60 claims and complaints were received per 1,000 visitors. The highest ratios are for water parks in Spain with 3.31 claims and complaints per 1,000 visitors.

The increase in visitor complaints can largely be attributed to efforts to raise awareness of the complaint and grievance channels among visitors and the improved recording of complaints in the tool, which was introduced in 2023.

In 2024, more categories were added to the register to cover a wider range of aspects, such as environmental sustainability, online entries and accessibility and inclusion.

In 2025, the contact forms of the parks' websites will be optimised by adding explanatory texts in the

different types of requests, providing users with clearer information so they can select the option that best suits their needs.

Privacy

Including privacy of customers, own workforce and workers in the value chain.

Objectives

- ❖ Ensure compliance with the privacy regulations applicable to the personal data processed by the various Parques Reunidos companies

Why does it matter? [Impacts, risks, and opportunities]

The activity of Parques Reunidos involves the processing of a high volume of personal data in the different geographies where it operates. These processing operations cover consumer and user information²², employees²³ and other stakeholders such as contact persons and legal representatives of third parties who collaborate with or act on behalf of the organisation.

The absence of a unified taxonomy on the different types of data subjects, the lack of a methodology

for the analysis and assessment of privacy risks and security breaches with data protection impact, insufficient management and supervision of third parties in the supply chain or the absence of adequate verification processes to require evidence from third parties in the value chain on the security measures implemented to protect information may increase the risks related to information security incidents.

Management approach [Policies, actions and resources]

- Parques Reunidos companies have a Data Protection Officer (DPO) officially appointed by the competent authority or local staff in charge of managing data protection regulations with the support of external experts.
- A global external data protection support service is available to manage and respond to information security incidents.
- Internal regulatory framework for data protection and information security:
 - Data Protection Manual.
 - Global Security Procedure
 - Corporate Technology Resources Use Procedure
 - Corporate Data Protection Impact Assessment Procedure (Spain).
 - Global data protection and information security awareness and training plan.
 - Cybersecurity standards:
 - Incident Response Plan, covering detection, response, recovery and privacy protocols.
 - Technological Risk Management Standard
 - Asset Management Standard
 - Classification of Information Standard
 - Access Control Standard
 - Physical Security Standard

²² In terms of data protection, they can be classified into the following categories: Potential customer: natural person interested in Parques Reunidos products or services, recipient of commercial information or registered in digital services without previous purchases. Customer: natural person who purchases products or services from Parques Reunidos. Visitor: natural person who enjoys contracted services in parks and leisure centers and may or may not be a customer. Guest: natural person staying in Parques Reunidos establishments.

User: natural person interacting with Parques Reunidos digital services (including treatments related to the installation of cookies and similar technologies for different purposes).

²³ Employees, including senior management, and persons belonging to the administrative, management or supervisory body of Parques Reunidos, including non-executive members, as well as volunteers, interns and trainees, whether or not they receive remuneration.

- Third Party Management Standard and Initiatives
 - Telecommunications and Network Security Standard
 - Encryption Management Standard
 - Surveillance and Response Standard.
- Guidelines for the Approval and Contracting of Suppliers with Access to Personal Data.
- Instructions for the Processing of Images, Photographs and Videos.
- Internal regulatory framework incorporating privacy and personal data protection as part of its core principles
 - Code of Ethics and Conduct.
 - Sustainability Policy.
 - Human Rights Policy.
 - Human Rights and Environmental Due Diligence Policy.
 - Risk Management and Control Policy.
 - Whistleblowing Channel Regulatory Policy.
 - Legal Manual.
 - Parques Reunidos General Contracting Procedure.
- The duty of supervision and control is carried out through the following mechanisms:
 - Quarterly and annual reports: The DPOs and local data protection officers report to the Spanish DPO, who acts as global coordinator, on compliance developments within their area of competence.
 - Quarterly Privacy Committees held between DPOs and local privacy compliance officers to identify and coordinate action plans to maintain and improve compliance.
 - Annual self-assessment questionnaires on compliance with data protection regulations submitted by DPOs and local privacy officers to the Spanish DPO.
 - Consolidated reports: the DPO of Spain submits an annual consolidated report to the Audit and Control Committee of Parques Reunidos on the degree of maturity of the organisation in terms of data protection, together with the required action plans.
 - Verification of compliance by the Internal Audit area through specific data protection controls included in the enterprise risk management system of Parques Reunidos.

Evaluation our approach [Metrics]

Interactions with competent authorities on the protection of personal data

The following interactions with the competent authorities in the field of personal data protection have taken place during the year 2024:

Claims and complaints

- Germany: following a complaint from an employee about the alleged unauthorised inclusion of his information on a notice board,

the local authority requested improvements to the process, which, after being implemented, led to the closure of the process on September 2024.

Security incidents

- Germany: a German park reported three similar cybersecurity incidents involving the

booking platform of an external provider. No request has been received from the authority as at the year end.

- Spain: an attempt to commit financial fraud by impersonating the CEO was reported to the

Guardia Civil. No response has been received from the authority as at the year end.

- Netherlands: the park notified the local authority and the police of a cyber security incident. No response has been received from the authorities as at the year end.

Ex officio investigations

- USA: one of the parks received a notice from the Connecticut Attorney General requiring adjustments to its website to improve transparency to consumers regarding their

privacy rights. The park proceeded to update its website in accordance with the request received and as of the date of the report, the authority is reviewing the implementation.

Penalties received regarding privacy and data protection

Indicator	Unit	2022	2023	2024
Number of penalties received regarding privacy and data protection	#	0	0	0

5. GOVERNANCE

Principles

The Sustainability Policy of Parques Reunidos includes the following principles under the **Governance Principles** section:

- Comply with the applicable legislation in the countries and territories in which the Group operates, voluntarily adopting as complementary international commitments, standards and guidelines where there are no adequate or sufficient legal provisions.
- Create a governance model and management structures which promote a culture of compliance.
- Establish ethical and appropriate environmental, social and governance principles through relevant policies, standards, procedures and guidelines.
- Have a defined and documented corporate governance structure with clear roles and responsibilities and adequate internal control mechanisms.
- Adopt a due diligence approach in relation to actual and potential adverse impacts on human rights and the environment, with respect to its own operations and the operations of the value chain carried out by entities with which Parques Reunidos has a business relationship.
- Maintain a high level of business ethics in all types of transactions and interactions, having

a zero tolerance against any type of unethical behaviour.

- Promote anti-corruption in all its forms, including extortion and bribery.
- Ensure the protection and respect for universally recognised fundamental human rights, within the scope of influence of the Group.
- Achieve high standards of animal welfare.
- Create a systematic approach to choose business partners who are able to support the Group's principles on sustainability.
- Behave in a tax transparent manner under strict compliance with the Group's tax obligations.
- Conduct root causes analysis and investigations related to sustainability incidents.

These principles apply to the entire life cycle of all the Group's activities, to all Parques Reunidos employees, contractors, agency personnel, and third parties who carry out activities for and on behalf of the Group, to the direct operations, to the goods and services that Parques Reunidos acquires, and to the services that the Group provides to its customers.

Management approach

- The Group keeps a firm commitment to combating unethical behaviour, including corruption and bribery, and has zero tolerance for it.
- Parques Reunidos promotes an active ethical culture and a responsible business approach that ensures compliance with all

applicable regulations through rigorous policies, standards and procedures.

- Parques Reunidos ensures compliance with all tax obligations in a transparent and responsible manner.

5.1 BUSINESS CONDUCT

Corporate Culture. Business Ethics

Objectives

- ❖ **Zero incidents related to our Code of Ethics and Conduct**

Why does it matter? [Impacts, risks, and opportunities]

The Group is firmly committed in its fight against unethical behaviour and has a zero tolerance to it.

Due to the type of activity carried out by Parques Reunidos, the countries in which its parks are located, evaluated on the basis of Transparency International's Corruption Perceptions Index, are not considered to have a high risk of corruption and/or bribery.

The main risk of unethical conduct, such as bribery, derives from the fact that the Group's

operations depend, to a certain extent, on different types of administrative authorisations, which is why Parques Reunidos maintains constant relationship with the public authorities.

Regarding private corruption, the Group cannot ignore that Parques Reunidos, due to its own operations, turns to external suppliers to obtain essential products and services for the development of its activity. This is where the risk of private corruption could emerge.

Management approach [Policies, actions and resources]

- Integrity is one of the fundamental values of the culture of Parques Reunidos, which is firmly committed to developing its business model with ethics and integrity.
- Parques Reunidos is committed to the fight against unethical behaviour and has zero tolerance towards it, in line with the principles of its Code of Ethics and Conduct, its Sustainability Policy and Principle 10 of the United Nations Global Compact.
- The Code of Ethics and Conduct expressly establishes that Parques Reunidos' management is specifically responsible for embodying the Group's ethics, values and principles, setting a personal example and ensuring that the Code of Ethics and Conduct is duly applied and respected by their teams.
- Compliance risk management is the responsibility of the Board of Directors, which must ensure that the necessary material and human resources are in place and foster a compliance culture. Likewise, Parques Reunidos recognises that effective compliance governance not only requires adequate allocation of resources and responsibilities, but also strong alignment through cross-cutting coordination, collaboration and communication. Both the highest governance body and the employees at all levels are required to contribute to the compliance effort collectively.
- Parques Reunidos works to fulfil its purpose and maximise its value in a legal and ethical manner and, consequently, directs its efforts to improve compliance oversight in key areas such as environmental protection, accessibility, diversity, inclusion, non-discrimination, health and safety, working conditions, privacy, anti-bribery and anti-corruption measures, consumer protection, financial information, taxation, etc. Although compliance with legal regulations is fundamental, the search for constant improvement of internal policies, standards and procedures is also the objective of Parques Reunidos in order to maximise its value and consolidate its position as a leading operator within its sector.
- Parques Reunidos work to assess and understand the socio-economic environment in which the Group operates and identify all

groups in the communities in its area of influence, especially vulnerable groups.

- In the process of identifying and assessing situations and activities with a higher risk of human rights violations, Parques Reunidos puts a special focus on the supply chain, as Parques Reunidos believes that its suppliers are a key ally for compliance and for the development of mechanisms for the prevention and mitigation of such risk and the remediation of impacts should they occur.
- The Group's General Contracts Procedure expressly refers to 'Anti-bribery and anti-corruption clauses', *stating that contracts 'shall include relevant anti-bribery and anti-corruption clauses in which, inter alia, the parties expressly undertake to operate at all*

times in accordance with the highest international ethical standards, and to comply with all applicable laws, especially those relating to corruption, bribery, fraudulent conduct or any other criminal activity'.

- In the contracts managed by the Corporate Legal Department, there is a specific clause on 'Commitment to Ethics and Regulatory Compliance', which states that 'Parques actively encourages that the conduct of all persons linked to it, including collaborators, suppliers and other persons forming part of the value chain, respond and adapt, not only to the provisions of the applicable regulations, but also to principles of ethics and corporate responsibility'.

Conflicts of interest, corruption and bribery

- The Code of Ethics and Conduct makes express mention of conflicts of interest, corruption and bribery (or their equivalents in other legal systems). There is a duty to act with absolute transparency and avoid any conduct that, for their own benefit or that of the respective company, may entail, not only the commission of a criminal offence, but a violation of the Group's ethical principles.
- Parques Reunidos has globally applicable standards and procedures to manage potential conflicts of interest, as well as to detect, evaluate and avoid the risk of corruption and bribery. These internal standards and procedures include:
 - Anti-Corruption and Anti-Bribery Standard, whose updated version to adapt to the new content of the Code of Ethics and Conduct was approved in June 2024, and which establishes protocols aimed at avoiding, among other things, conflicts of interest and limiting the risk of acts of private corruption and bribery.
 - Procurement Policy designed to optimise and standardise the procurement processes, including bidding processes, request for several offers and analysis and selection of suppliers, meeting, among others, the following principles: operate in

ways that meet fundamental responsibilities in the areas of human rights, labour, environment, animal welfare, anti-bribery, and anti-corruption, and foster an active ethical culture and a responsible business approach.

- The Supplier Code of Conduct, which is mandatory for suppliers, in which the supplier undertakes to act ethically and have the appropriate mechanisms to detect and combat fraud, bribery and corruption in all its forms.
- Supplier Self-Assessment Questionnaires that enable Parques Reunidos' suppliers to be assessed beyond technical and economic criteria.
- Existence of economic limits for each signatory of contracts with suppliers, requiring, as a general rule, for legal transactions whose economic value exceeds a certain threshold, joint signatures so that there are always several people involved in the control of the transactions.
- Annual training for all park directors and their management committees, as well as for employees at Parques Reunidos' head offices and, new in 2024, for members of

the Board of Directors, on the ethical framework of Parques Reunidos, including specifically training on the prevention of criminal risks and, in particular, on the Whistleblower Channel. Each jurisdiction is responsible for providing that training to its local employees.

- Periodic training and information actions related to current policies, standards and

procedures, mostly contained in the Legal Manual.

- Information bulletins related to criminal risk prevention and ethical behaviour, which include crimes related to corruption and bribery.
- Specialised external advice for the persons in charge of managing the whistleblowing channel, when necessary.

Compliance and Criminal Risk Prevention Model or Crime Prevention Model

- Parques Reunidos has a Compliance and Criminal Risk Prevention Model or Crime Prevention Model which, in addition to integrating the aforementioned rules and processes, aims to establish the most appropriate additional internal control

procedures and policies to specifically prevent the commission of crimes within the organisation.

- In 2024, Parques Reunidos continued to work on updating the Corporate Risk and Criminal Control Matrix.

Ethical advice and information mechanisms.

The compliance bodies (European Surveillance Unit, Ethics Committee in USA and Australia) are made up of high-level executive managers whose experience is linked to the ethical exercise of professional duties, from the perspective of law (legal department), transparency and true image (financial department), labour (people and organization department) and compliance and risks (internal audit). This leads to having collective bodies with (i) the ability to promote ethical principles and inform the policies and standards on which employees should act; (ii) influence to ensure the proper implementation of a compliance culture; and (iii) competence and independence to

resolve any issues and conflicts that may arise related to ethical behaviour.

The Surveillance Unit, as both recipient of the complaints or concerns about the organisation's business conduct made through the internal whistleblowing channel, is responsible for reporting at least once a year to the Audit and Control Committee on the total number of complaints and investigations carried out in relation to ethical breaches, analysing the level of implementation of the compliance culture in the Group.

Measures to combat money laundering

Although Parques Reunidos is not subject to money laundering legislation, it has policies and controls in place to mitigate this type of risk.

The risk events in which a money laundering situation could hypothetically occur are as follows: (i) Cash payment for tickets at the park ticket offices for amounts higher than those established without complying with the legal obligations; (ii) Collection of the amount collected,

in cash and not declared, by intermediaries in the sale of tickets to the parks.

The commercial agents in Spain have been informed of the obligation for customers to make their payments by wire transfer, as well as the limitation of making or accepting cash collections/payments for an amount greater than €1,000 (in accordance with the provisions of current regulations).

The US Department of Finance has updated its cash control policies in light of the shift to primarily cashless operations.

The rules regarding the issuance of invitations and donations are set out in the Anti-Corruption and Anti-Bribery Standard.

The foundations and non-profit organisations with which the Parques Reunidos Foundation or the parks collaborate are analysed to check that their foundational purpose and the projects to which they contribute correspond to the areas of action

Political influence and lobbying activities

Within the framework of Parques Reunidos' Code of Ethics and Conduct and Sustainability Policy, in particular, in regards to the established objective of always operating in a way that complies with the fundamental responsibilities in the field of anti-corruption, the Group has published and updated the Anti-corruption and Anti-bribery Standard that establishes the rules, instructions or guidelines of conduct within the framework of the active promotion of an ethical culture and a responsible business approach.

Parques Reunidos has always taken internal measures to increase transparency and ethics in the exercise of its own activity and in its possible interactions with public administrations. Pending the final approval of legislation on transparency and interest groups (Draft Bill on Transparency and Integrity in the Activities of Interest Groups) in Spain, as the country where the Group's parent company is domiciled, Parques Reunidos' Code of Ethics and Conduct establishes the obligation for Parques Reunidos employees to document meetings with public administrations and about

Evaluating our approach [Metrics]

In 2024, an external advisor provided specific compliance training to the members of the Board of Directors, covering the following topics: Conflicts of interest, combating bribery and corruption, and workplace harassment.

of the 'Parques Reunidos Spirit'.²⁴ and which have the reputational solvency and adequate structure for the implementation of the projects.

In addition to monetary contributions, it is customary to make contributions in kind, consisting of the donation of tickets or *merchandising* items or invitations to meals in the park, to associations and organisations with social purposes so that they can organise activities in the Group's parks, as detailed in the Social Impact chapter.

decisions taken and to accredit compliance with applicable internal and external regulations, in order to make it easier for third parties and the Group's control bodies to verify compliance with regulations in this area.

It should also be noted that the Code of Ethics and Conduct declares the principle of political neutrality by prohibiting the making of contributions or payments or support in any form, either directly or indirectly, to any political party or individual politicians.

The Anti-Corruption and Antibribery Standard goes into detail on the rules of conduct with Public Administrations, establishing that in each park, the person responsible for relations with the corresponding Public Institutions is the director of the park, and at corporate headquarters, the most senior employee in each corporate department, who must promote relations with said Public Institutions using the principles established by the Group, and are therefore one of the groups of employees who must receive mandatory training in the prevention of criminal risks.

In 2024, the Corporate Legal Department provided training on the Group's criminal risks and policies to the park managers in Europe, the management committee members of each park, and the workers at the Spanish corporate offices. In

²⁴ The "Parques Reunidos Spirit" acts as an umbrella for all the social, educational, environmental awareness and biodiversity

promotion and conservation actions and projects carried out by the parks, central offices and Parques Reunidos Foundation.

particular, training on criminal risks was provided to a total of 377 employees, of whom 277 completed the training and passed the corresponding exam. The materials are downloadable and the managers of the parks have been asked to make them available to the rest of the employees.

Regarding specific measures in the face of acts of corruption or bribery, since none were detected, no measure has been adopted beyond reinforcing the training and awareness-raising measures in this regard.

Internal Whistleblowing Channels

Why does it matter? [Impacts, risks, and opportunities]

The Group is firmly committed in its fight against unethical behaviour and has a zero tolerance to it.

Whistleblowing Channels are an essential tool within corporate governance, enabling the detection, identification and management of risks related to the Group's impact, not only ethical (including corruption and fraud) but also environmental and social (human and labour rights).

Its correct implementation (including its correct dissemination and the generation of trust in its management and guarantees) contributes to the early detection of irregularities, thus, reducing the risk of economic sanctions, litigation and reputational damage, and also generating positive impacts on the organisational culture by fostering

transparency, integrity and corporate responsibility, promoting safer and more ethical working environments.

Whistleblowing channels not only mitigate risks, but also offer significant opportunities, such as enhancing the trust of employees, investors, customers and other stakeholders and optimising internal processes. In an increasingly demanding regulatory environment and with growing pressure from society to ensure compliance with environmental, social and governance criteria, having robust and well-managed Whistleblowing Channels is a competitive advantage that strengthens resilience and long-term sustainability.

Management approach [Policies, actions and resources]

- Parques Reunidos has a whistleblowing channel ('Whistleblowing Channel') for parks located in Europe and another for parks located in the USA ('Whistleblowing Channels'). The Whistleblowing Channel must be distinguished from other possible internal communication channels that the Group may have (e.g. suggestions box, complaints, works councils, purely labour matters, etc.), to avoid distorting it.
- In 2024, the European Whistleblowing Channel has been transformed from an email address to a web platform
- (parquesreunidos.integrityline.com).
- This website is not only the instrument through which complaints regarding any park in Europe can be submitted, but it also serves as a repository for all complaints submitted by any other means, since, as an improvement to the compliance approach, Parques Reunidos has decided that all complaints received through channels other than the officially established ones, as well as any other means such as anonymous letters, etc., will be subject to study.
- In USA and Australia, its local hotline is still in place, also via an external platform that can be accessed both by telephone and via the web.
- The Whistleblowing Channels allow for anonymous reporting and guarantee the protection of the whistleblower against any kind of retaliation.
- The Whistleblowing Channel Policy and the Internal Investigations Policy apply in all jurisdictions in which the Group operates, subject to any necessary adaptations to local regulations. The internal regulatory framework also ensures that the investigators or the investigation committee are separated from the management chain involved in the reported matter by establishing a specific procedure for the management of possible conflicts of interest.
- The objective scope of application of the Whistleblower Channel includes breaches relating to corruption and bribery, as well as any other breaches of a serious or very serious criminal or administrative nature in any of the jurisdictions where the Group has a presence. Likewise, the Whistleblower Channels enable the reporting of any allegedly unlawful acts or

acts constituting breaches of the Code of Ethics and Conduct, the Compliance Model or any of the procedures or policies that make up the Group's internal regulations, as well as any irregular or inappropriate conduct in the opinion of the whistleblower.

- The regulations applicable to the Whistleblower Channel expressly contemplate the possibility of making enquiries regarding the interpretation and application of the manuals or internal regulations of mandatory compliance or in the event of doubt or concern as to whether a certain situation could be considered contrary to the applicable legislation and/or a serious illegal act of those set out in the previous points.
- The Whistleblowing Channel provides the following persons with a secure mechanism to report allegations falling within the target scope identified in the previous paragraph: (a) "Employees," a category that includes workers, senior managers and persons belonging to the Group's governing, management or supervision body, including non-executive members, as well as volunteers, interns and workers in the training period, regardless of whether or not they receive remuneration; (b) "Third Parties," a category that includes: (i) shareholders; (ii) any person working for or under the supervision and direction of contractors, subcontractors and suppliers; (iii) persons who report information on infringements within the scope of application obtained in the framework of a work relationship that has already been completed; and (iv) persons whose employment relationship has not yet begun in cases where

the information on infringements has been obtained during the selection or pre-contractual negotiation process.

- Other stakeholders such as visitors and affected communities may also use the Whistleblower Channel for these purposes in compliance with the Human Rights and Environmental Due Diligence Policy.
- In Europe, complaints made through the official Whistleblowing Channel on the web platform are received by all members of the Surveillance Unit, which consists of the Finance, Legal and People and Organisation managers as well as the Internal Audit director. In USA and Australia, complaints are received by all members of the Ethics' Committee comprising local business, legal, finance, people and organization, and health and safety management. This committee, which reports to the Surveillance Unit, must also implement the Internal Investigations Regulatory Policy.
- The Surveillance Unit may rely on the collaboration of other departments or other Group companies for the proper conduct of the investigations. To this end, investigations may be carried out by people outside the Surveillance Unit, and depending on the relevance of the case, they can be outsourced, there being no specific independent budget for either internal training or compliance in this area.
- In addition, the Group's corporate legal services monitor cases on a half-yearly basis, in order to serve as a basis for the various internal reports.

Advertising and accessibility:

- Parques Reunidos guarantees the clear and easily accessible dissemination of the existence, use, usefulness, principles and guarantees of the Whistle-blowing Channel for all persons within its subjective scope of application, through its website and also through communication and training aimed at all Group employees on the obligation to make communications through the Whistle-blowing Channel as the preferred channel.
- The Whistleblowing Channel Policy is available in the Group's online documentation repository, as well as on the web platform hosting the Whistleblower Channel.
<https://www.parquesreunidos.com/contactanos/canal-etico/>.
- The Surveillance Unit and the Corporate Department of People and Organisation ensure that dissemination and training actions are carried out on the existence and operation of

the Whistleblowing Channel either through autonomous actions, such as through mandatory training courses on criminal risk prevention or incorporated into other related training.

Training and Awareness

- The Group promotes awareness of the Whistleblower Channel among employees through posters in common areas. In addition, an annual reminder of its existence, functioning and characteristics is sent by means of a Newsletter.
- The existence of the Whistleblower Channel and its operation is explained in the annual course given in Europe on criminal risks (possible criminal offences that may be committed in the Group's sphere of activity and the existence of the Whistleblower Channel) to the directors of the parks and employees of the

- In the contracts managed by the Corporate Legal Department, mention is made of the Whistleblower Channel, identifying the web address of the new platform implemented in 2024.

Group's corporate offices (in particular, highlighting the members of the Corporate Procurement Department as well as those of the directors of the parks who have both been identified as the employees with the highest risk of being affected by an ethical breach).

- In 2024, the Corporate Legal Department launched a survey on awareness of the Whistleblower Channel in Europe and the USA/Australia to assess the level of awareness and trust in the Whistleblower Channel, allowing suggestions for improvement to be made.

Evaluating our approach [Metrics]

In 2024, the use of the form to record suspected ethical breaches reported or investigated by any means has been replaced in Europe by the use of the new web-based platform for the direct receipt and management of complaints. This platform serves on the one hand, as a Whistleblowing Channel and, at the same time, as a management and monitoring system for complaints received, where appropriate, by other means. The United States and Australia continue to use their independent platform and to report suspected ethical breaches to the Corporate Legal Department through the above-mentioned form.

When managing the supply chain, Parques Reunidos has implemented a SaaS solution in 2024 to assess and monitor its supply chain in terms of sustainability and compliance risks related, among others, to (i) environmental aspects: CO₂ footprint, energy management, pollution, use of hazardous substances, etc. (ii) social matters: child labour, forced labour, diversity, inclusion, human rights, etc. (iii) governance issues: code of conduct, bribery, corruption, data protection, cybersecurity, etc.

Complaints received and investigated at a global level and results of the investigations

Of the 86 complaints received in 2024, 64 were accredited as ethical breaches, and 34 were considered serious ethical breaches. Of these serious ethical breaches, none of them were linked to corruption or bribery offences. Of the proven complaints classified as serious, the most frequent during 2024 (14) have been related to the category of "Other breaches of the Code of Conduct / non-compliance with the Group's policies/procedures", followed by those related to

the category of (9) appropriation (theft) and those of (7) harassment (both sexual (4) and workplace (3)) and, finally, those of (3) humiliating or disrespectful treatment and (1) of the category of "Others". None of them has been related to the category of discrimination.

Indicator	Unit	2022	2023	2024
Complaints received ^{4) 5)}	#	96	105	86
Regional Whistleblowing Channel (RWBC)	#	24	17	22
Other reporting methods	#	72	88	64
Complaints open in the previous year	#	4	0	0
Complaints open (under investigation) at the end of the year	#	4	3	2
Proven ethical breaches	#	61	80	64
Corruption and bribery	#	0	0	0
Other breaches ²⁾	#	61	80	64
Proven serious ethical breaches ¹⁾	#	41	39	34
Corruption and bribery	#	0	0	0
Other breaches ²⁾	#	41	39	34
Serious ethical breaches ¹⁾ proven per 1000 employees ³⁾	#	3.5	3.6	3.0

- 1) A serious breach is considered to be a breach which has ended with the initiation of criminal proceedings and/or with the dismissal of the accused.
- 2) "Other breaches" include both the conduct that, due to its configuration and seriousness, if proven, could constitute punishable conduct other than corruption and bribery, as well as the conduct whose seriousness is not sufficient to constitute a criminal offence but an infringement under any other internal or external regulation. In other words, in addition to violations of labour, administrative or sectorial regulations, we also include those that involve a breach of the Code of Conduct and related policies and standards, but which do not amount to a criminal offence or an infringement of any other applicable regulation.
- 3) Calculated using headcounts in average staff
- 4) Sometimes a single complaint may lead to the discovery of more than one conduct, or more than one person involved so, for the purpose of calculating the number of conducts (breaches), the number may not coincide with the number of complaints. As an example, in 2024 a single complaint filed through the RWBC resulted, following investigation, in the discovery of two ethical breaches (attributable to different individuals), one of which was serious.
- 5) Likewise, on some occasions, several reports may lead to the discovery of a single ethical breach, or a single person involved, so, for the purposes of calculating the number of ethical breaches, their number may not match with the number of reports. As an example, in 2024, several reports (specifically, five) submitted through the regional whistleblowing channel led, after the corresponding investigation, to the discovery of a single ethical breach assign to a single person, which was also classified as serious and to the dismissal measure.

5.2 ANIMAL WELFARE

Objectives

- ❖ **Achieve high standards of animal welfare in support of our goals as a modern conservation organization by providing environments that focus on the physical and behavioral needs of the animals**

Why does it matter? [Impacts, risks, and opportunities]

Parques Reunidos manages 12 zoos and aquariums.

Today's society shows more and more interest in the treatment that animals receive in general and, particularly, in the treatment given to those under human care in zoos and aquariums.

Animal welfare is not simply one more requirement imposed by external and internal regulations to be fulfilled,, but rather an essential value that must be taken care of in an integral way.

Management approach [Policies, actions and resources]

The Group guarantees animal welfare through compliance with applicable legislation and adherence to good practices of national, regional, and global organizations.

Both Zoo Aquarium Madrid and Weltvogelpark Walsrode are full members of the World Association of Zoos and Aquariums (WAZA) and act as representatives of the rest of the parks in the Group.

The Group's European parks are members of national associations (AIZA, Spain; AFdPZ, France; BIAZA, United Kingdom, VdZ, Germany). Furthermore, Walsrode, Blackpool, Marineland, Zoo Aquarium de Madrid, Faunia, Selwo Marina and Selwo Aventura are members of the European Association (EAZA).

Depending on the type of park and its species, additional certifications or membership of other

relevant associations are obtained, such as American Humane (Marineland) or AMMPA-Alliance of Marine Mammal Parks and Aquariums (SeaLife Park Hawaii).

Membership in these associations guarantees adherence to enhanced animal welfare standards through inspections carried out by independent third parties.

As part of the continuous improvement process, Parques Reunidos launched an Animal Welfare Program in 2020, in collaboration with ZAWEC (Zoo Animal Welfare Education Center). All zoos and aquariums have been evaluated by a third party to define improvement opportunities.

Evaluating our approach [Metrics]

The Animal Welfare Program provides a comprehensive vision of the potential opportunities for improvement in the zoos and aquariums through on-site assessment by an independent third party.

In 2024, all Spanish parks were re-evaluated and new improvement actions were implemented in all the Group's parks.

5.3 SUSTAINABLE PROCUREMENT

Objectives

- ❖ **Promoting environmental, social and governance sustainability throughout the supply chain**
- ❖ **Foster relationships with suppliers that contribute to achieving the Group's sustainability objectives**

Why does it matter? [Impacts, risks, and opportunities]

As a result of the characteristics intrinsic to its activity, Parques Reunidos arranges contracts for all types of products and services, in many cases with local suppliers and in some cases with national or global suppliers. Their assessment

enables Parques Reunidos to establish which suppliers are best positioned to meet the requirements related to the principles included in the Group's policies.

Management approach [Policies, actions and resources]

- Supplier management is governed by the following principle set out in the Sustainability Policy, as well as by the principles set out in the Code of Ethics and Conduct, the Procurement Policy and the Supplier Code of Conduct:
 - Create a systematic approach to choosing business partners who are able to support the Group's principles on sustainability, and prioritize suppliers who have incorporated sustainable and ethical practices within their organization, and who drive those practices within their own supply chain.
- The supplier selection practices include the following criteria to be applied depending on the product or service category:
 - Compliance with the regulations applicable to the product or service category.
 - Solvency: working with financially sound suppliers.
 - Recognized experience and trajectory within the market.
 - Reputation: clearly recognised and prestigious suppliers in the market.
 - Flexibility: ability to adapt to the business seasonality.
 - Preference for local suppliers as a way to generate wealth in the environment in which it operates.
 - Commitment to the prevention of occupational risks and the minimization of the environmental impacts that its activities may generate.
 - Criteria on social and environmental sustainability of the purchased good or service. Validation of providers regarding the protection of personal data, to ensure that they comply with the applicable regulations in this area.

Procurement Policy

The Procurement Policy is designed to optimise and standardise procurement processes by defining supply methods and the differences between tactical and strategic purchases, defining the applicable requirements for each type of

purchase and complying with the following principles:

- Commit to sustainability by minimizing risks and addressing opportunities related to the Group's social, environmental and economic

matters through structured governance principles.

- Facilitate the integration of sustainability in the Group's business model and strategy.
- Act in ways that meet fundamental responsibilities in the areas of human rights,

labour, environment, animal welfare, anti-bribery, and anti-corruption.

- Actively foster an ethical culture and a responsible business approach.
- Increase transparency in the above areas.

Supplier Code of Conduct

Suppliers of the Parques Reunidos Group must adhere to the Supplier Code of Conduct, which establishes fundamental principles to guarantee an ethical and responsible relationship. This Code focuses on several key aspects:

- **Integrity and Ethics:** Suppliers must act with integrity, implementing mechanisms to detect and combat fraud, bribery and corruption. They must comply with all applicable anti-bribery and anti-corruption laws in the countries where they operate.
- **Labour Rights:** Child and forced employment is prohibited. Suppliers must ensure decent working conditions, respect freedom of association and ensure a work environment free of discrimination and harassment.
- **Health and Safety:** Suppliers must protect the health and safety of employees by providing a safe and healthy working environment and access to basic services.
- **Environmental Protection:** Suppliers must comply with environmental regulations and

adopt sustainable practices that minimise the environmental impact of their operations.

- **Privacy and Information Security:** Suppliers must protect personal data and maintain the confidentiality of information related to Parques Reunidos.
- **Transparency and Compliance:** Suppliers must keep accurate and transparent records, immediately reporting any irregularity or violation of the Code.
- **Supervision and Control:** Parques Reunidos reserves the right to monitor compliance with the Code, including inspections and record reviews.

This Supplier Code of Conduct not only sets clear expectations for suppliers but also promotes a culture of responsibility and sustainability throughout the supply chain. All suppliers are expected to share these commitments and integrate them into their own business practices.

Supplier Self-Assessment Questionnaire

In order to evaluate Parques Reunidos' suppliers, a supplier assessment tool has been implemented in 2024. This tool assesses aspects related to ethics and compliance, environment, health and safety, human rights, labour related matters, diversity, equity and inclusion and other corporate

and financial information of suppliers. This assessment is carried out using information provided by suppliers, which allows Parques Reunidos to have data on the environmental, social and governance performance of suppliers.

Contracts

The procurement contract guidelines establish that contracts for the purchase of products and services include clauses concerning the supplier's

obligation to comply with all national and international rules and regulations related to standards of ethical and responsible behaviour.

This covers aspects such as human rights, occupational health and safety, labour rights, environmental protection and the fight against bribery and corruption.

During the term of the contract, the supplier agrees that Parques Reunidos, either directly or through an external auditor, can audit compliance with these standards, and undertakes to implement the necessary corrective measures.

The Group aims to minimise the number of suppliers to facilitate better control and supervision of their activities.

The supervision and control of suppliers include monitoring the occupational health and safety

performance as well as the environmental performance of the contractors operating in the Group's premises. The health and safety standards applicable to Parques Reunidos employees are also applicable to contract workers²⁵.

Given the nature of Parques Reunidos' operations, many suppliers are local or national. In the case of new attractions and merchandising products Parques Reunidos collaborate with globally recognised manufacturers. Although formal audits of suppliers are not carried out, the risks associated with them are monitored and assessed, taking into account environmental, social, governance and financial criteria.

Evaluating our approach [Metrics]

The following initiatives were carried out during 2024:

- **Implementation of the supplier assessment tool**
- **Updating of the Supplier Code of Conduct:** This update was translated into all the languages in which the Parques Reunidos Group operates.
- **Definition of governance processes for suppliers:** In USA, Australia and Spain, suppliers are incorporated into the USA, Australia and Spain finance ERP platform. In this ERP platform all new suppliers must be approved before a purchase order is created; as part of this process, the supplier is invited to register in the supplier assessment tool and complete the requested questionnaires and sign the Supplier Code of Conduct. For parks located in the rest of Europe, the incorporation process will continue to be carried out through their local ERP systems.
- **Centralisation of supplier databases:** The centralisation of supplier databases continues to be carried out. Once active

suppliers were identified (payments made in the last 12 months), target suppliers were defined to start the environmental, social and governance homologation process taking into account i) the level of annual expenditure and ii) the risk associated with environmental, social or governance aspects.

- **Classification of suppliers and sending of Questionnaire:** 8,514 active suppliers were identified. 1,130 (13%) of them are classified as target suppliers, i.e. they have an annual turnover with the Parques Reunidos Group of 50,000 euros or more per year. These suppliers represent 86% of the Group's annual expense. Target suppliers were invited to register and complete self-assessment questionnaires in the new supplier assessment tool.
- **Homologation of suppliers in environmental, social and governance matters:** Using the information obtained from the new supplier evaluation tool, the evaluation of the top 15 Food and Beverage and Merchandising suppliers will be completed in the first quarter of 2025. The 15 selected Food and Beverage suppliers

²⁵ See section 'Safe and Healthy Workplaces'.

account for 60% of total category spend and the 15 selected Merchandising suppliers account for 40% of total category spend.

- **Annual review of the Self-Assessment Questionnaire:** From 2025 onwards, active

suppliers must update the self-assessment questionnaire annually, regardless of the duration of their contract. The notification is sent automatically by the supplier evaluation tool.

5.4 RESPONSIBLE TAXATION

Why does it matter? [Impacts, risks, and opportunities]

Responsible taxation reflects the Parques Reunidos Group's commitment to transparency, ethics and contribution to social welfare.

A responsible tax strategy goes beyond mere legal compliance, seeking to align tax practices with

corporate values and stakeholder expectations. This approach not only strengthens the Group's reputation but also contributes to the sustainable development of the communities in which it operates.

Management approach [Policies, actions and resources]

The tax strategy, which applies in all the countries and jurisdictions in which Parques Reunidos is present, and covers all areas and businesses that are developed by the Group, comprises the following guidelines:

- Strict compliance with the Group's tax obligations. These obligations include, among others, the declaration and payment of taxes, the provision of tax information of the Group companies or the provision of tax information from third parties, either due to periodic obligations or as a result of information requirements made by the tax authorities.
- Decision-making based on business criteria, taking into account the fiscal aspects associated with them.
- Use of non-opaque structures that respond to the economic reality of the Group's companies.
- Collaboration with renowned external advisers who provide support to Parques Reunidos staff in tax matters.
- Collaboration with the tax authorities in the resolution of all issues that may arise as a result of compliance with own- or third-party tax obligations.
- Management of fiscal risks, establishing the appropriate mechanisms for their coverage, prevention, reduction, and monitoring, considering not only their economic impact, but also the associated reputational factor.
- Application of tax regulations in accordance with the interpretative criteria of the competent tax authorities, with the support of consultations, resolutions, and judgments of

administrative or jurisdictional bodies regarding the specific case.

- Adequate coordination of the actions with fiscal impact of the different entities of the Group.
- Transfer pricing policy for all its operations between related parties and entities in accordance with the principles of arm's length, free competition, and value creation through the assignment of functions, assets, risks, and benefits.

The tax function, dependent on the Group's Chief Finance Officer, is responsible for the effective control of these basic principles, as well as for the establishment of procedures and monitoring and control measures that guarantee and consider the tax risk in the process of taking decisions and the dissemination of the tax strategy in the Group.

Along with the Chief Finance Officer, there are other internal and external agents that intervene directly and indirectly in the exercise of the tax function:

Internal:

- Tax/administration/financial Department: responsible for compliance with tax obligations, as well as preparation and presentation of tax returns required by current regulations.
- People and Organization Department: in charge of determining the salary retention and taxes applicable to the personnel, as well as the establishment of remuneration policies, and supervision of their fiscal impact.

- Local business units, which carry out the tax function when any of their processes or functions generate a tax impact at the local level (direct or indirect) for the Group.
- Internal audit, in charge of supervising and evaluating the different processes, compliance and controls, as well as their impact on the Group's fiscal function. It is also responsible for ensuring compliance with the established fiscal controls.
- Any other departments of the Group when making decisions inherent to its area of

influence, insofar as these could have a fiscal impact.

External:

- External tax advisers in charge of providing recurrent support to the departments involved in the tax function in matters related to taxation derived from the ordinary activity of the Group.
- Advisors on specific or exceptional matters arising from the non-recurring activity of the Group.

Evaluating our approach [Metrics]

When filing the consolidated corporate tax for the 2023 financial year in 2024, Spanish entities opted to mark the section “Option of 0.7% of the full tax

for social purposes (Law 6/2018, of July 3)”. The contribution amounts to €23.6 K.

Revenues, operating costs, taxes and public subsidies

Indicator	Unit	2022	2023	2024
Revenues	€k	820,525	830,062	857,984
Operating costs	€k	467,807	529,037	562,987
Salaries and employee benefits	€k	265,428	260,791	265,456
Public subsidies	€k	2,580	4,346	62
Pre-tax Profit/(Loss)	€k	14,275	- 9,372	- 86,121
Capex	€k	166,952	173,713	104,282
Stock buyback and dividend payment	€k	-	-	-
Total taxes paid- (cash in (+)/cash out (-)) ¹⁾	€k	- 42,051	- 39,785	- 41,517

1) Total taxes 2024 (€k) - breakdown by category (cash in (+), cash-out (-)):

income tax (- 3,202), property taxes (-9,375), VAT (-369), other taxes on sales (- 427), taxes on salaries (- 23,544), and other taxes (- 4,601))

Information by country - Year 2024

Country	Unit	Revenues from third-party sales	Pre-tax Profit/(Loss)	Corporate income tax paid (cash in (+)/cash out (-))	Corporate income tax accrued on profit or loss
Norway	€	25,244,310	- 1,068,563	-	1,427,393
Germany	€	186,625,869	1,128,378	- 1,537,340	- 10,007,147
Australia	€	10,751,993	-	-	-
Netherlands	€	35,088,429	- 12,230,177	- 193,520	- 193,947
Denmark	€	9,834,067	- 65,250	-	- 160
UK	€	20,362,743	214,295	- 1,089,784	659,228
USA	€	281,290,323	- 6,700,329	- 68,892	2,200,902
Belgium	€	25,973,240	- 2,651,141	- 3,000	- 2,881
Spain	€	191,903,426	1,790,759	-	- 20,006,221
France	€	19,817,407	- 62,416,677	-	- 400,354
Italy	€	51,091,900	- 4,122,649	- 309,450	- 750,490
Total	€	857,983,707	- 86,121,354	- 3,201,986	- 27,073,677

Awards and Recognitions

Below is a non-exhaustive list of awards and recognitions as well as other relevant certifications related to social and environmental matters, obtained by the parks.

Center	Granting entity	Award / Recognition	Description
Parks in Spain (Spain)	ICTE (Institute for Spanish Tourism Quality)	S for Sustainable Tourism	Certification of alignment with the Sustainable Development Goals (SDGs) - 3, 4, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16 y 17 in tourism organization.
Parks in Spain (Spain)	Plataforma Tercer Sector. Ministry Social Affairs	Solidarity Company	The Solidarity Company seal recognizes the social responsibility of companies that allocate 0.7% of their taxes to finance social Projects.
Parques Reunidos Servicios Centrales, S.A.	Plataforma Tercer Sector. Ministerio Asuntos Sociales	Ambassador of the seal 'Solidarity Company'	Recognition of the awareness work carried out by the Parques Reunidos Group in Spain to promote the seal 'Solidarity Company'.
Atlantis Aquarium Madrid (Spain)	Madrid Autism Federation	Inclusive entity	Certification of park prepared to facilitate leisure for people with autism.
Selwo Aventura and Selwo Marina (Spain)	Fundación Autismo Sur	Inclusive entity	Recognition of the efforts made to achieve the inclusion of people with autism.
Belantis (Germany)	Visit Saxony	Family-friendly tourist destination	Recognition of compliance with the criteria established by Visit Saxony for family and inclusive tourist destinations.
Movie Park (Germany)	Federal Ministry of Economics and Energy (BMWi)	Tourism for all	With the "Tourism for All" label, people with disabilities have access to detailed and reliable information to help them organize their trips and make travel decisions.
Blackpool Zoo (awarded February 2025)	Lancashire County Council	Accessible and inclusive tourism	Recognition of Blackpool Zoo's guiding principle of being a 'Zoo for All' and working to ensure that diverse people can participate in all the park's activities.
Splash-Splash (USA)	Autism Society Nassau/Suffolk	Certified Autism Center (IBCCES)	Certification of park prepared to facilitate leisure for people with autism.
Sory Land y Living Shores Aquarium	Autism Society Nassau/Suffolk	Certified Autism Center (IBCCES)	Certification of park prepared to facilitate leisure for people with autism.
Dutch Wonderland	Lancaster Employment Coalition	Employer of the Year	Recognition during National Disability Awareness Month for Dutch Wonderland's dedication and commitment to employing people with disabilities.

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Annexes

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Annex I: List of Centers Included in the Scope of the Report

Spain	Rest of Europe	USA and Australia
Aquópolis Cartaya	Belantis Park	Adventureland
Aquópolis Costa Dorada	Blackpool Zoo	Boomers! Palm Spring
Aquópolis Cullera	Bobbejaanland	Boomers! Vista
Aquópolis Torrevieja	Bonbonland	Castle Park
Aquópolis Villanueva	Bo Sommarland	Dutch Wonderland (incl. Cartoon Network Hotel)
Faunia	Bournemouth Oceanarium	Idlewild
MEC Acuario Xanadú	Lakes Aquarium	Kennywood
Parque de Atracciones	Marineland	Lake Compounce
Parques Reunidos Servicios Centrales- Oficina Corporativa	MEC Nickelodeon Lakeside	Malibu Norcross
Selwo Aventura	Mirabilandia	Mountasia-Marietta
Selwo Marina	Movie Park	Noah's Ark
Teleférico Benalmádena	Slagharen	Raging Waters Los Angeles
Warner	Tropical Islands	Raging Waters Sydney
Zoo	Tusenfyrd	Sand Castle
	Vogelpark Walsrode	Sealife Park Hawaii
		Splash Splash
		Story Land (incl. Living Shores)
		USA Corporate Office Pennsylvania
		Water Country
		Wet & Wild - Emerald Pointe

The list of companies can be found in the Consolidated Annual Accounts and Consolidated Management Report

Annex II: Sustainability Policy- Principles

Parques Reunidos Group engages in their business with the aim of creating sustainable value, taking into consideration the interests of its employees, guests, customers, suppliers, shareholders, investors, and in general all the entities or individuals that can reasonably be expected to be significantly affected by the Group or the Group's products and services, or whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives (the "Stakeholders").

In order to integrate the sustainability approach into the Group's business model, the Group recognises and adopts the following basic principles, applicable across all its lines of action:

Governance Principles

- Complying with the applicable law in the countries and territories in which it operates, voluntarily adopting as complementary any international commitments, rules and guidelines where there are no adequate or sufficient legal provisions.
- Creating a governance model and management structures that promote a culture of compliance.
- Setting sound ethical and appropriate environmental, social and governance principles through relevant sustainability-related policies, standards, procedures and guidelines.
- Having a defined and documented corporate governance structure with clear roles, responsibilities and appropriate internal control mechanisms, including but not limited to Criminal Risk Prevention Programmes, Health and Safety and Environmental Management System, model of Tax Risk Control and Management, System of Internal Control over Financial Reporting, System of Internal Control over Sustainability Reporting, and Risk Control and Management Policy.
- Adopting a due diligence approach regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the value chain operations carried out by entities with whom the company has an established business relationship.
- Maintaining a high level of business ethics in all types of transactions and interactions, including no acceptance, under any circumstances, of offering or receiving bribes to or from any person or entity in relation to their business and fair competition practices, having a zero tolerance against any type of unethical behaviour.
- Promoting anti-corruption in all its forms, including extortion and bribery, including the commitment to report any practice of corruption that is discovered within the Group in any of the territories where they operate.
- Ensuring the protection and respect for universally recognised fundamental human rights, within the scope of influence of the Group across the whole life cycle of its activities, guaranteeing it is not involved in their violation and, where appropriate, remedying any damage caused.
- Achieving high standards of animal welfare in support of our goals as modern conservation organization by providing environments that focus on the needs of the animals under our care, including those related to nutrition, physical environment, health, behavioural interactions and mental state.
- Creating a systematic approach to choose business partners who are able to support the Group's principles on sustainability and prioritising suppliers who have embedded sustainable and ethical practices within their organisation and who drive such practices within their own supply chain.
- Behaving in a tax transparent manner under strict compliance with the Group's tax obligations and conducting decision-making based on business criteria that take into account the tax aspects associated with them.
- Conducting financial and sustainability reporting which allows for accuracy and transparency.

- Conducting root causes analysis and investigations related to sustainability incidents and changing organizational policies, processes and practices accordingly and leveraging learnings to influence both internal and external stakeholders.

Environmental Principles

- Supporting value creation potential from developing the Group companies as environmentally resilient and regenerative.
- Supporting a precautionary approach to environmental challenges, including those related to climate change, deforestation, and conservation of biodiversity.
- Improve constantly Group's environmental practices, including but not limited to those related to waste reduction and waste management, energy and water usage control, use of renewable sources and promotion of circular economy.
- Limiting the emissions of substances and waste, including emissions of greenhouse gases and other pollutants (e.g solid waste, plastics, etc) with the aim to protect oceans, land, forest and biodiversity.
- Limiting consumption of environmentally scarce and non-renewable resources
- Promoting environmental and biodiversity protection and conservation of the natural heritage.
- Promoting knowledge of the different animal species and the different ecosystems and their conservation, as well as the conservation and protection of species that are threatened or in danger of extinction
- Promoting educational activities within the scope of the Group's business in order to contribute to the social and environmental awareness.

Social Principles

- Supporting ethical labour practices, upholding the freedom of association and the effective recognition of the right to collective bargaining, avoiding all forms of forced and child labour and eliminating any kind of discrimination in respect of employment and occupation.
- Guaranteeing the right to effective equal opportunities and treatment of all workers, which allows them to develop personally and professionally, without exception.
- Promoting diversity, equity and inclusion and having a zero tolerance against any type of discrimination.
- Ensuring the health and safety of the Group's workers, including own workforce and workers in the value chain, and guests.
- Complying with international conventions on human rights, including supporting the elimination of child or forced labour in their own operations and in the supply chain and ensuring that the Group is not complicit in human rights abuses, including but not limited to, those related to freedom of expression, right to participate in cultural life, access to water and sanitation, digital security and privacy, gender equality and women's rights, rights of indigenous people, and rights of refugees and migrants
- Respecting employees' and contractors' rights to decent working conditions, including but not limited to minimum wages, working hours, health and safety and right to collective bargaining.
- Addressing customers' interests, including customer health and safety, accessibility to our parks and services, data security and customer privacy, and responsible marketing practices

- Encouraging free market practices, rejecting any type of illegal or fraudulent practice, implementing effective preventive mechanisms, vigilance and sanctions against irregularities.
- Seeking positive involvement with stakeholders, e.g. employees, customers and suppliers, and the communities in which we operate in order to contribute to solving social and environmental challenges and build stakeholder trust.
- Promoting a philanthropic approach to enhance the protection of childhood and the protection of persons that may be affected by chronic illness and/or disabilities, promote integration of individuals and other vulnerable communities that may find themselves at risk of social exclusion, foster education and raise awareness about sustainable development and natural heritage conservation, and contribute to the preservation of threatened and endangered species and collaborate in scientific research to benefit biodiversity
- Promoting communication channels and dialogue and foster the Group's relations with its shareholders, investors, employees, suppliers, customers and, in general, all its stakeholders.

Annex III: Policies

Area	Policies/Commitments	Description
Ethical principles	Code of Ethics and Conduct Conduct	<p>It includes the ethical and behavioral principles that must guide each and every one of the actions of all Parques Reunidos staff in Europe, including internal relationships, contacts and communications with customers, shareholders, suppliers, sponsors, associated companies and in general with any person or organization in the social environment of the countries where it operates or expects to do so.</p> <p>Parques Reunidos's Code of Conduct was elaborated in 2009 and reviewed in 2018. Since 2018 significative regulatory changes have occurred making necessary a complete review and restatement of the Code, primarily to align it with the requirements of the Corporate Sustainability Reporting Directive, the Directive on the protection of persons who report breaches of law, the Directive on Corporate Sustainability Due Diligence, and the Ten Principles of the United Nations Global Compact. The restated Code of Ethics and Conduct was approved by the Board of Directors in February 2024.</p>
Sustainability	Sustainability Policy	<p>The Sustainability Policy reflects the strategy and general principles of the organization. Through it, Parques Reunidos expresses its commitment to actively manage its business in a way that balances its environmental, social, and economic objectives.</p> <p>It addresses the issues included in the Ten Principles of the United Nations Global Compact, which Parques Reunidos subscribes, and in Law 11/2018 on non-financial information, as well as other material matters identified by Parques Reunidos in its materiality assessment.</p> <p>The Policy acts as the basis for the development of other policies, standards and procedures related to sustainability by each area of the Group.</p> <p>The policy principles are structured in three blocks: environmental, social and governance principles.</p> <p>The sustainability policy developed during 2020 was approved by the Board of Directors in January 2021. In 2023, the Policy was reviewed in order to update it and ensure its due alignment with the Corporate Sustainability Reporting Directive (CSRD), with the European Sustainability Reporting Standards (ESRS) and with the Communication on Progress of the United Nations Global Compact. The updated Sustainability Policy was approved by the Board of Directors in February 2024.</p>
Human Rights and Due Diligence (including environmental due diligence)	Human Rights Policy	<p>The Board of Directors approved the Human Rights Policy in July 2024, which aims to develop the principles outlined in the Sustainability Policy and the Code of Ethics and Conduct, providing a framework to make Parques Reunidos' commitment to human rights recognized in national and international legislation a reality.</p>
	Human Rights and Environmental Due Diligence Policy	<p>The Board of Directors approved the Human Rights and Environmental Due Diligence Policy in July 2024, which aims to develop the principles outlined in the Sustainability Policy and the Code of Ethics and Conduct, providing a framework for carrying out human rights and environmental due diligence with respect to its own operations and the value chain operations carried out</p>

Area	Policies/Commitments	Description
		by entities with which Parques Reunidos has an established business relationship.
Risk Control	Risk Management and Control Policy	This new policy approved in 2021 replaces the previous Risk Management and Control Policy. It defines the basic principles and the general framework of action for the management and control of all the risks to which the Group is exposed, including those related to the reporting of legal and financial compliance.
Criminal risk prevention	Compliance and Criminal Risk Prevention Model	<p>The Model includes elements of (i) prevention such as the criminal risk map; matrix of general and specific corporate controls in each jurisdiction in Europe (the so-called "mirror" matrices); Compliance and Criminal Risk Prevention Manual and Policy; (ii) Detection, essentially through the reporting channel; (iii) Permanent monitoring of the model through a system of specific controls; and (iv) response through the adoption of corresponding disciplinary measures.</p> <p>On July 26, 2023, the Board of Directors of the Company approved the general update of the Compliance and Criminal Risk Prevention Model, which included the update of the Compliance and Criminal Risk Prevention Policy and Manual, expanding its scope of application to all jurisdictions in which the Group operates (without prejudice to the necessary adaptations to local regulations), as well as to recent legislative changes derived from Organic Law 2/2023 regulating the protection of persons reporting regulatory violations and corruption, which transposes Directive 2019/1937 in Spain; Organic Law 10/2022, on the comprehensive guarantee of sexual freedom; and Organic Law 3/2023, of March 28, amending the Penal Code regarding animal abuse.</p>
Health and Safety, and Environment	<p>Safety, Health and Environment Management System</p> <p>Safety, Health and Environment Management Standards and Procedures</p>	<p>The Safety, Health and Environment standards establish the framework to manage environmental risks and opportunities and those associated with safety and health, both for workers and customers, and prevent damage to the safety and health of workers, customers or any other person who may be affected by our activities, property damage and environmental damage.</p> <p>The following matters are covered in specific standards and procedures relating to health and safety: internal audit of safety, health and environment aspects, incident reporting and investigation, risk assessment, emergency plans, fire and explosion risk prevention, ride evacuation, drowning prevention, prevention of risks associated with animal handling, management of work at height, confined spaces, mobile equipment, electrical work, energy isolation, handling of chemical products, work permit, training and awareness for incident prevention, management of the safety, health and environment of contractors, prevention of risks in hot work and assessment of psychosocial risks.</p> <p>The following matters are covered in specific standards and procedures relating to the environment: identification and assessment of environmental aspects, waste management, energy management, and water and effluent management.</p>
	Policy on Environment, Climate and Nature	The Board of Directors approved the Environment, Climate and Nature Policy in July 2024, which aims to develop the principles outlined in the Sustainability Policy and the Code of Ethics and Conduct, providing a framework to materialize Parques Reunidos' commitment to environmental sustainability and addressing the dependencies, impacts, risks and opportunities in relation to the environment, climate and nature.

Area	Policies/Commitments	Description
Food Safety	Food Safety Manual	The purpose of this manual is to establish guidelines to guarantee that all the food and beverages that we serve to guests and workers in all Parques Reunidos facilities are safe.
Harassment	Policy against Workplace Harassment	Through this policy approved in 2021, Parques Reunidos recognizes fully the obligation to employees, customers, suppliers, investors, shareholders and local communities, as well as society in general, to guarantee a zero tolerance for workplace harassment and its responsibility to promote a respectful workplace environment and ensure that everyone who directly and/or indirectly forms part of the Group assume this commitment, in line with principles of respect, collaboration, fellowship and zero tolerance to harassment.
Right to disconnect	Right to Disconnect Policy	With this policy approved in 2021, Parques Reunidos fully recognizes the right of its employees to disconnect from their work and not participate in electronic communications related to work, such as emails, phone calls or other messages, outside the normal workday, except in cases of emergency, a justified business reason or a voluntary agreement or decision to do so; and it assumes its responsibility to promote the welfare of its employees and allow them to achieve a healthy and sustainable balance between their job and personal life.
Diversity	Policy on Diversity, Inclusion and Belonging	This policy was approved in 2021 and forms the basis of the Group's work on inclusiveness. Its aim is to ensure that diversity, inclusion and belonging are essential parts of the daily work and day-to-day management in the Group, recognizing the importance of reflecting the diversity of customers and markets in the workforce, given that the management of diversity makes the Group more creative, flexible, productive, competitive and a better place to work.
	Standards on Diversity, Equity and Inclusion (Employees, Guests, and Broader Society)	The purpose of these standards is to define the dimensions of Diversity, Equity and Inclusion on which the Parques Reunidos Group shall focus for employees, guests and broader society, and provide guidance for the development of the diversity, equity and inclusion improvement plan.
Privacy	Personal Data Protection Manual	It establishes for Spain and the European Union the key notions to know what personal data is and the general principles and guidelines to know how they should be treated in the exercise of our professional activities in order to comply with European regulations on data protection (Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and the free circulation of such data (GDPR) and with the other applicable European and national regulations. This Manual must be complied with by all employees who engage in their activities in the different Group companies in Spain. Group companies located in the rest of the European Union countries must also comply with the content of the Manual, as long as it does not contradict local data protection regulations in the country where the company is located, since, in this case, they must comply with said local regulation.
	Incident Response Plan	Comprehensive incident response plan, including instructions for detection, response, communication, and recovery of information systems in the event of a security incident, as well as the necessary guidelines to activate privacy protocols required by applicable data protection regulations and the identification of the various roles and responsibilities involved in each case.

Area	Policies/Commitments	Description
	Process for the approval of suppliers with access to personal data	It establishes the guidelines to be followed before and during the hiring of service providers who require access to personal data as part of the execution of their services, all in compliance with the obligations established by the applicable data protection regulations.
	Procedure for risk analysis and assessment of the impact relating to personal data protection.	It establishes for the companies in Spain the tools they need to define the risk of processing with the aim of identifying the security measures needed to mitigate/reduce the risks associated with data protection to which its processing activities are exposed, as well as providing the roadmap to follow in each case in accordance with the regulation for protecting personal data applicable and the criteria required by the AEPD.
	Information Security Regulatory Body	Global regulatory framework on information security consisting of procedures, policies, and instructions aimed at establishing security measures and controls to ensure the confidentiality, availability, and integrity of Parques Reunidos' information.
	Instructions for the Treatment of Images, Photographs and Videos	They establish the general guidelines and principles that should guide the treatment of images, designs, photographs and videos used or captured by or in Parques Reunidos. The objective is to ensure that such treatment faithfully reflects the Group's image (values, culture, brand, etc.), complies with applicable legislation and respects personal rights (such as the right to intimacy, privacy, honour and self-image) and the rights of third parties, including intellectual and industrial property rights (such as trademarks or copyrights).
Procurement	Procurement Policy	The Procurement Policy, approved by the Board of Directors in December 2022, has been designed to optimize and standardize procurement processes and procedures and, to this end, establishes the requirements for identifying and selecting the appropriate suppliers to cover the needs of the business units and functional areas of all the companies that make up the Group. It applies to all Group employees who carry out procurement and contracting activities on behalf of Parques Reunidos or who interact, directly or indirectly, with suppliers; and is governed by the following principles: (i) Commit to sustainability, minimizing risks and addressing opportunities related to the Group's social, environmental and economic impacts through structured governance principles; (ii) Facilitate the integration of sustainability into the Group's business model and strategy; (iii) Operate in a manner that complies with fundamental responsibilities regarding human rights, labour, the environment, animal welfare and the fight against bribery and corruption; (iv) Promote an active ethical culture and a responsible business approach; and (v) Increase transparency in the aforementioned matters.
	Supplier Code of Conduct	The Supplier Code of Conduct, approved in 2022, is mandatory for suppliers and through it they commit to always act in an ethical manner, having established the appropriate mechanisms to detect and combat fraud, bribery and corruption in all its forms. It also obliges them to comply with all anti-bribery and anti-corruption laws and regulations applicable in the countries in which they operate and reinforces the obligations contained in the Anti-Corruption Standard with regard to payments, services, gifts, entertainment or other benefits to employees of Parques Reunidos. It also includes the obligation to proactively notify Parques Reunidos of any conflict to report if any Parques Reunidos employee may have any type of interest in the supplier's business or any type of economic link with the supplier.

Area	Policies/Commitments	Description
Fight against corruption	Whistleblowing Channel Regulatory Policy	On June 19 2023, the Board of Directors approved the modification of the Whistleblowing Channel Regulatory Policy and newly approved the Internal Investigations Regulatory Policy, all in compliance with the regulations derived from the approval in Spain of Organic Law 2/2023 regulating the protection of persons reporting regulatory violations and fighting against corruption, which transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons reporting breaches of Union law (Whistleblowing Directive). These changes and innovations also aim to establish a common framework for the Group in this area, always respecting the particularities of each jurisdiction. The Whistleblowing Channel Regulatory Policy establishes the configuration of the whistleblowing channel, its guiding principles, the obligations and guarantees of its recipients, and covers the entire lifecycle of reports received in relation to the model for preventing criminal risks.
	Internal Investigations Regulatory Policy	The purpose of the Internal Investigations Regulatory Policy is to establish an objective, regulated, coherent, and stable mode of operation that facilitates the investigation of internal reports.
	Anti-Corruption and Anti-Bribery Standard	This standard was approved in 2021 within the framework of Parques Reunidos' Code of Conduct and Sustainability Policy, replaces the previous institutional relations policy. It establishes the rules that govern the Group's relations and thus of its managers and employees, with the different public institutions (national, regional and local), with the remaining institutions and with the Group's products and services suppliers, to specify and define Parques Reunidos' commitment to show zero tolerance to all forms of corruption.
Financial data reporting	Policy of the Internal Financial Reporting Control System	This Policy defines the principles and lines of action that establish the bases and responsibilities for maintaining an effective internal control system for financial data reporting. Due to the transformation process that has been carried out in the Group, significant changes have occurred at the organizational level, in the processes and in the systems (mainly with the change of the Enterprise Resource Planning -ERP- in the USA and in Spain), which have caused the internal financial control system -SCIIF- that was implemented with the IPO in 2017 to become outdated. A large part of the controls that were designed and formalized then have been covered by the new systems, but the system has not yet been formally updated, with the description of the control activities and the identification and assignment of new owners to the new controls implemented. In short, the Group has financial information control activities, but the formal system (SCIIF) through which the execution of its corresponding control activities was tracked and monitored has not been updated, and has been temporarily interrupted until the update process is completed.
Fiscal policy	Fiscal Policy	This Policy establishes a specific tax strategy for the Group and includes in its governance system the processes and principles that should guide this matter.

Annex IV: Materiality assessment process and methodology

1 Identification of topics

For the purpose of 2024 materiality assessment, the topics (and their sub-topics and sub-sub-topics) included in the European Sustainability Reporting Standards (ESRS) have been reviewed and, based on the context in which Parques Reunidos operates and the results of previous materiality assessments, some of the topics has been aggregated, disaggregated, or renamed. In the same way, although Parques Reunidos recognizes that some topics are globally relevant, some of the topics included in the ESRS have been excluded from the list of topics to be prioritized as Parques Reunidos operates in a context where the impacts, risks and opportunities related to that topic are assessed as not material (e.g. own workforce child labour).

In subsequent years, and unless otherwise recommended due to regulatory (e.g. new topics included in ESRS standards) or business (e.g. divestment of any business segment) changes, the topics used in 2024 will be used for subsequent materiality assessments.

2 Assessment and prioritization of topics

Parques Reunidos materiality assessment follows a “double materiality” approach, that is, to determine the list of material topics, the analysis considers:

- **financial materiality:** how sustainability (environmental, social, governance) matters influence the business (**outside-in** view), and
- **impact materiality:** which is the company's impact on people and planet (**inside-out** view)

The assessment has been conducted using the methodology described in the **Implementation Guidance for the Materiality Assessment** issued by EFRAG.

The assessment of how sustainability related matters influence Parques Reunidos’ business (outside-in view) has been conducted using the responses of the Executive Committee to the Corporate Risk Map questionnaire issued by Internal Audit; the questionnaire is based on European Sustainability Reporting Standards and assess short, medium, and long-term time horizons.

The assessment of how Parques Reunidos’ activities impact people and society (inside-out view) has been conducted using the methodology described in the draft Implementation Guidance for the Materiality Assessment issued by EFRAG. The impact is evaluated as current impact taking into consideration the existing controls. In subsequent years, the impact will be reevaluated taking into consideration additional implemented controls and the evaluation of the effectiveness of existing ones.

The criteria to identify the **material topics for Parques Reunidos** is to consider a topic as material if

- it has been identified in the top 50% topics by priority according the outside-in assessment
- it has been identified in the top 50% topics by priority according the inside-out assessment
- it is included in the SASB sector specific standard
- it has been identified as material by at least three of the stakeholder groups, or by employees and customers at the same time
- it has been identified as material by all (most) peers

If the topic does not meet any of the above criteria, then the topic is not classified as material for Parques Reunidos. This does not mean that the topic is not important, as for some stakeholders there will be indicators that represent an essential requirement that must be disclosed in sustainability reports; in other cases, Parques Reunidos is obliged to disclose information about that topic due to regulatory requirements (Law 11/2018 on non-financial information disclosures). Parques Reunidos can also decide to work as part of its long-term sustainability strategy on certain topics that, although not currently material, may be expected to become material in the medium or long term.

This selection (list of material topics) means that **these are the essential aspects that should appear in the sustainability reports, as they are topics of general interest for all our stakeholders** that represent the company's impact on people and the environment and how sustainability matters influence the business.

3 Validation

The validation of the identified priorities has been conducted using an online questionnaire that was distributed to **employees, suppliers, experts, and other stakeholders**, including peers, animal related associations and sector associations to identify actual and potential impacts and assess their significance.

The validation of topics have been complemented with other information sources (e.g. **marketing surveys and customer claims and complaints**, requirements from **applicable laws and regulations**, practices within the sectors, expectations from specific stakeholders, ...) as well **SASB (Sustainability Accounting Standards Board) sector standards** and **external sources** (e.g. global ESG risk and trends studies) to assess and prioritize topics.

The information used for validating material topics was gathered as follows.

Stakeholder	Tool / Information source
Employees	<p>Questionnaire sent via Parques Reunidos ESG Matters Newsletter and email.</p> <p>The topics were selected from the topics addressed by the European Sustainability Reporting Standards, and a questionnaire was prepared based on these standards. Questionnaire consisted of seven sections:</p> <ul style="list-style-type: none"> ○ Identification: This section allows to classify participants into their stakeholder groups and geographical area. ○ Relevant Topics (5 sections): These sections ask the participant to rate the level of importance that each topic currently has in Parques Reunidos, as well as the importance it will have in the future, being 1 (very low importance) and 7 (very high importance). The sections are: <ul style="list-style-type: none"> ▪ Environment ▪ Social - Own Workforce ▪ Social – Workers in the Value Chain, ▪ Social – Guests and other customers, consumers, end users and broader society ▪ Governance ○ Closure: This section asks participants to indicate any other subject that they would like to see in the report and that is not included in the questionnaire.
Suppliers	
Non-profits Academics	
Shareholders	<ul style="list-style-type: none"> - Questionnaire sent via email - Direct dialogue and information available from their sustainability policies and practices
Guests	<ul style="list-style-type: none"> - Marketing area surveys, claims and complaints, and customer reviews. - External sources
Tour Operators	<ul style="list-style-type: none"> - Review of focus areas according their internal policies (TUI requirements) - Topics identified by Global Sustainable Tourism Council- GSTC Industry Criteria
Animal and nature organisations	<ul style="list-style-type: none"> - Periodic meetings and interactions



Other stakeholders	<p>For the remaining groups with which the organisation cannot maintain a constant dialogue, the following sources were taken into account as a reference for identifying and prioritising material topics:</p> <ul style="list-style-type: none"> - The criteria established in the industry standards developed by the Sustainability Accounting Standards Board (SASB) for the Leisure sector, as well as those applicable to the sectors of Restaurants and Hotels (they apply to parks that have their own accommodation). In addition, the standard related to Toys (as applying to shops and merchandising) is using as partial reference. - The topics most frequently dealt with in the media and social media. Given that our guests are members of the general public, this information is considered representative of the topics that could be relevant for them. - The results of the materiality analyses published by our peers and other operators in the sector through their sustainability reports and annual reports, as well as the information about sustainability related areas of action published in their websites. - Global Environmental, social and governance risk studies
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This process allowed to reach out to each group and identify their opinions on the topics that, in the context of sustainability, must be reported by the company and those that are most relevant for them.

4 Approval

After review by Executive Committee and Audit and Control Committee, Parques Reunidos' highest governance body (Board of Directors) oversee the process and review and approve the material topics.

5 Summary of the Materiality Assessment process

	<p>Review of the topics identified as material in the Parques Reunidos Materiality Assessment in the previous year to determine if:</p> <ul style="list-style-type: none"> • the topics identified are still relevant, • its relevance for Parques Reunidos or its stakeholders has been modified, or • there are new topics that must be incorporated or removed from the inventory of material topics, taking as a starting point the topics addressed in the ESRS issued by EFRAG.
	<p>Assessment and Prioritisation of the topics considering</p> <ul style="list-style-type: none"> • how sustainability matters influence the business (outside-in view). • the company's impact on people and the environment (inside-out view) <p>The assessment use as input:</p>

	<ul style="list-style-type: none"> - the results of the risk identification according to the Corporate Risk Map reviewed in 2023, - the analysis of the company's sustainability performance (incident rates, CO₂ emissions, water usage, supply chain evaluation, ...) to identify impacts, risks and opportunities.
	<p>Review and validation of the list of material topics through consultation with the relevant stakeholders, and review of internal and external sources.</p> <p>Internal sources:</p> <ul style="list-style-type: none"> - identification of the opinion of key stakeholders about the topics identified via online questionnaires, - marketing area surveys, claims and complaints, and customer reviews <p>External sources:</p> <ul style="list-style-type: none"> - review of material topics for the sector identified by the Sustainability Accounting Standards Board (SASB), - review of material topics identified by competitors and other operators in the sector, - review of material topics (non-sector specific) identified through global environmental, social and governance risks and trends studies, - analysis of guidelines and good practices published by the International Association of Amusement Parks and Attractions (IAAPA).
	<p>After review by Executive Committee and Audit and Control Committee, Parques Reunidos' highest governance body (Board of Directors) oversee the process and review and approve the material topics.</p>

Annex V: Data consolidation methodology

Contents

In preparing the contents for the report, Parques Reunidos has taken into account the topics considered as material according to the materiality analysis carried out; Likewise, other indicators and information have been taken into account that, although not material according to the analysis, are relevant for a better understanding of the context in which the company operates.

The information and data, for the purposes of collection and consolidation, are grouped into 8 general topics:

- Health and Safety of both workers and customers
- Environment
- Projects associated with the 'Parques Reunidos Spirit'
- Data related to personnel and labour issues
- Other social aspects not included in previous sections
- Data privacy
- Anti-corruption
- Business performance and economic information

For each general topic, a 'Group data owner/information owner' has been defined who is responsible for preparing the relevant information to be included in the Sustainability Report, acting as a point of contact with the parks and controlling the quality of the data and information. received, without prejudice to subsequent controls carried out on the final consolidated report by the Group HSE and Sustainability department.

In the sections that refer to aggregations by region, the following regions are used:

- Spain
- Rest of Europe
- USA and Australia

Particular situations:

For data relating to Health and Safety, the Madrid Central Offices data are not computed in Spain, being assigned directly in the calculations of the Group as a whole.

For data relating to Environment, the Madrid Central Offices are included in Spain.

Divested business

For businesses divested during the reporting period and that, therefore, cease to be part of the Group as of the date of divestment, quantitative data related to the aspects of this document are included up to the moment of divestment, that is, until the moment when the operations are no longer under the control of Parques Reunidos.

In the event that due to the characteristics of the divestment it is not possible to have all the relevant data, this circumstance is recorded in the report.

Raging Waters San Jose (USA) and Aqualud (France) were divested in 2023 as such those parks are excluded from 2024 report.

Closures

For businesses closed permanently or temporarily to the public during the reporting period but which continue being part of the Group, the quantitative data relating to the aspects covered by this

document are included up to the time of closure of the work center.

In the event that due to the characteristics of the closure it is not possible to have all the relevant data, this circumstance is recorded in the report.

During 2024, there have been no closures.

Acquisitions

When a new park is acquired by Parques Reunidos, their procedures and definitions of non-financial data may not be in line with our standards. Consequently, we give the new park time to meet our reporting standards and reports. In general, a period of 6 months is considered necessary to comply with the reporting standards.

In the event that due to the characteristics of the acquisition it is not possible to have all the relevant data, this circumstance is stated in the report.

No parks have been acquired during 2024.

SBTi Perimeter

SBTi perimeter is defined as the perimeter including parks that were part of the portfolio at the moment of the SBTi initial target submission (November 2022) or the latest SBTi update (if any), as SBTi requires to compare the yearly emissions against a baseline year and comparable perimeter.

The following rules are applied for updating this perimeter:

- Divestments: parks that are not part of the portfolio anymore are excluded from the input data for calculating the GHG emissions of the SBTi perimeter if their contribution to the group footprint exceeds the materiality threshold (>5% of the total group emissions).

- Acquisitions: parks that are new in the portfolio are included in the input data for calculating the GHG emissions of the SBTi perimeter in case their contribution to the group footprint exceeds the materiality threshold (>5% of total group emissions).

The SBTi perimeter is currently composed of all parks included under the scope of this report (Annex I) except Adventureland (USA, acquired in December 2021) and Miami Seaquarium (USA, divested in 2022).

Annex VI: Environmental, Social and Governance Performance – Key Indicators

		2022	2023					2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030			
ENVIRONMENTAL PERFORMANCE													
Greenhouse Gas Emissions (GHG) - Consolidated Perimeter													
Scope 1 - Direct emissions	t CO ₂ eq	11,560		10,522	10,494	1,058	6,712	2,723					
Scope 2 - Indirect emissions MB (market-based)	t CO ₂ eq	0		0	0	0	0	0	0	0			
Scope 2 - Indirect emissions LB (location-based)	t CO ₂ eq	46,538		39,956	40,151	5,192	14,173	20,786					
Scope 3 - Other indirect emissions	t CO2 eq	292,556		303,515	253,069	-	-	-					
Out of Scope - Direct biomass CO ₂ emissions	t CO ₂ eq	232		392	587	264	323	0					
Scope 3: 1- Purchased goods and services	t CO ₂ eq	139,501		143,047	145,732	-	-	-					
Scope 3: 2- Capital goods	t CO ₂ eq	120,930		131,327	76,465	-	-	-					
Scope 3: 3- Fuel and energy related activities	t CO ₂ eq	2,133		1,916	1,928	-	-	-					
Scope 3: 4- Upstream transport	t CO ₂ eq	680		1,521	3,753	-	-	-					
Scope 3: 5- Waste generated in operations	t CO ₂ eq	5,618		3,464	2,643	-	-	-					
Scope 3: 6- Business travel	t CO ₂ eq	3,706		3,859	3,221	-	-	-					
Scope 3: 7- Employee commuting	t CO ₂ eq	19,987		18,382	19,327	-	-	-					
Total GHG emissions intensity by visitors	t CO ₂ / 10 ³ visitors	15.9		16.2	13.5	-	-	-					
Scope 1 - Direct emissions	t CO ₂ / 10 ³ visitors	0.6		0.5	0.5	0.2	0.8	0.5					
Scope 2 - Indirect emissions MB	t CO ₂ / 10 ³ visitors	0		0	0	0	0	0	0	0			
Scope 2 - Indirect emissions LB	t CO ₂ / 10 ³ visitors	2.4		2.1	2.1	0.9	1.7	4.0					

		2022	2023		2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030
Scope 3 - Other indirect emissions	t CO ₂ / 10 ³ visitors	15.3	15.7	12.9	-	-	-			
Total GHG emissions intensity by revenue	t CO ₂ / million €	371	378	307	-	-	-			
Scope 1 - Direct emissions	t CO ₂ / million €	14	13	12	-	-	-			
Scope 2 - Indirect emissions MB	t CO ₂ / million €	0	0	0	-	-	-			
Scope 2 - Indirect emissions LB	t CO ₂ / million €	57	48	47	-	-	-			
Scope 3 - Other indirect emissions	t CO ₂ / million €	357	366	295	-	-	-			
Greenhouse Gas Emissions (GHG) – SBTi Perimeter										
Scope 1 - Direct emissions	t CO ₂ eq	10,335	9,536	9,608	1,058	6,712	1,837			7,219*
Scope 2 - Indirect emissions MB	t CO ₂ eq	0	0	0	0	0	0			
Scope 2 - Indirect emissions LB	t CO ₂ eq	42,054	36,408	36,544	5,192	14,173	17,179			
Scope 3 - Other indirect emissions	t CO ₂ eq	267,252	288,651	243,599	-	-	-			191,733*
Out of Scope - Direct biomass CO ₂ emissions	t CO ₂ eq	232	392	587	264	323	0			
Scope 3: 1- Purchased goods and services	t CO ₂ eq	131,661	135,898	139,382	-	-	-			
Scope 3: 2- Capital goods	t CO ₂ eq	105,328	125,191	74,652	-	-	--			
Scope 3: 3- Fuel and energy related activities	t CO ₂ eq	1,911	1,748	1,776	-	-	-			
Scope 3: 4- Upstream transport	t CO ₂ eq	678	1,520	3,748	-	-	-			
Scope 3: 5- Waste generated in operations	t CO ₂ eq	5,243	3,106	2,389	-	-	-			
Scope 3: 6- Business travel	t CO ₂ eq	3,586	3,734	3,154	-	-	-			
Scope 3: 7- Employee commuting	t CO ₂ eq	18,843	17,454	18,498	-	-	-			
* SBTi approved targets: Scope 1 and 2 + Direct Biomass emissions absolute reduction target of 87.9% from a 2019 base year. Scope 3 absolute reduction target of 27.5% from a 2019 base year.										
Energy										
Total energy consumption	MWh	216,345	201,893	202,890	40,451	96,966	65,473			
Electricity	MWh	155,044	146,087	146,748	34,460	60,450	51,839			
Natural gas	MWh	52,499	46,594	46,447	3,600	32,819	10,029			

		2022	2023		2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030
Other fuels	MWh	8,802	9,212	9,695	2,392	3,697	3,606			
Energies from renewable sources	MWh	155,709	147,206	148,426	35,215	61,372	51,839			
Electricity	MWh	155,044	146,087	146,748	34,460	60,450	51,839			
Natural gas	MWh	-	-	-	-	-	-			
Other fuels	MWh	665	1,119	1,677	755	922	0			
Energy from renewable sources	%	72	73	73	87	63	79			
Electricity from renewable sources	%	100	100	100	100	100	100	100	100	100
Energy intensity by visitors	MWh / 10 ³ visitors	11.3	10.4	10.4	6.8	11.5	12.6			
Energy intensity by opening day	MWh / opening day	19.9	19.3	19.5	14.4	26.3	16.7			
Energy intensity by revenue	MWh / million €	264	243	236	-	-	-			
Water										
Total water withdrawal	1000 m ³	4,287	4,201	4,218	1,333	1,256	1,630			
Withdrawal in high or extremely high water risk areas	1000 m ³	1,686	1,873	1,724	1,233	324	168			
Withdrawal in other areas	1000 m ³	2,600	2,328	2,493	100	932	1,462			
Water withdrawal by origin										
Third party water	1000 m ³	3,490	3,388	3,467	1,275	719	1,473			
Drinking water	1000 m ³	3,020	2,888	2,923	745	705	1,473			
Recycled water	1000 m ³	471	501	544	531	13	0			
Underground water	1000 m ³	689	678	667	58	453	157			
Surface water	1000 m ³	105	133	81	0	81	0			
Sea water	1000 m ³	2	1	3	0	3	0			
Use of recycled water in high or extremely high water risk areas	% vs total withdrawal	25.8	25.6	30.2	42.2	0	0			
Non-freshwater (recycled water from third parties and groundwater) in high or extremely high water risk areas	% vs total withdrawal	44.5	42.2	45.2	46.8	62.6	0		50	>50

		2022	2023	2024				Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030
Use of recycled water in high or extremely high water stress areas	% vs total withdrawal	16.2	17.5	19.4	39.8	1.7	0			
Non-freshwater (recycled water from third parties and groundwater) in high or extremely high water stress areas	% vs total withdrawal	33.9	35,6	36.1	44.1	43.7	11.5			
Intensity of water use										
Total water withdrawal by visitors	1000 m³ /10³ visitors	0.22	0.22	0.22	0.22	0.15	0.31			
Total water withdrawal by opening day	1000 m³ /opening day	0.39	0.4	0.41	0.48	0.34	0.42			
Total water withdrawal by revenue	1000 m³ / million €	5.22	5.06	4.92	-	-	-			
Waste										
Waste generated										
Non-hazardous waste	t	20,880	15,611	13,269	3,546	5,515	4,209			
Hazardous waste	t	214	201	236	31	149	57			
Waste Managed - Non-hazardous										
Waste diverted from disposal	t	9,197	7,593	6,683	3,291	2,619	774			
Preparation for reuse	t	3,573	315	220	69	147	4			
Recycling	t	3,637	5,481	4,361	1,272	2,338	751			
Other recovery operations	t	1,987	1,797	2,102	1,950	134	19			
Waste directed to disposal	t	11,607	8,018	6,587	256	2,896	3,434			
Incineration with energy recovery	t	2,253	3,232	2,984	20	2,499	465			
Incineration without energy recovery	t	234	216	182	0	182	0			
Landfilling	t	6,981	4,275	3,074	227	178	2,669			
Other disposal operations	t	2,139	295	346	9	37	300			
Waste Managed - Hazardous										
Waste diverted from disposal	t	148	127	159	26	109	24			
Preparation for reuse	t	4	17	5	0	4	1			

		2022	2023					2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030			
Recycling	t	91	85	141	25	95	21						
Other recovery operations	t	53	25	14	1	10	2						
Waste directed to disposal	t	67	73	74	4	40	30						
Incineration with energy recovery	t	24	22	28	0	27	1						
Incineration without energy recovery	t	6	35	13	4	8	2						
Landfilling	t	8	2	4	0	2	2						
Other disposal operations	t	29	14	29	0	3	26						
Waste Managed - Total													
Waste sent directly to landfill	% vs total	33	27	23	6	3	63		10	< 10			
Waste generation intensity													
Non-hazardous waste by visitors	kg / 10³ visitors	1,091	807	678	595	656	808						
Non-hazardous waste by opening day	kg / opening day	1,919	1,491	1,275	1,266	1,497	1,073						
Non-hazardous waste by revenue	t / million €	25	19	15	-	-	-						
Hazardous waste by visitors	kg / 10³ visitors	11	10	12	5	18	11						
Hazardous waste by opening day	kg / opening day	20	19	23	11	40	15						
Hazardous waste by revenue	t / million €	0.26	0.24	0.28	-	-	-						
SOCIAL PERFORMANCE													
Our Team													
Average Staff ²⁾	# employees	11,757	10,813	7,200	1,542	2,755	2,611						
Distribution by Type of Contract													
Permanent	%	29.9	27.3	39.7									
Temporal	%	70.2	66.0	60.3									
Distribution by Gender ²⁾													
In Total Staff (average staff)	% women	52.4	50.8	49.6				50	50	50			

		2022	2023					2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030			
In Management (average staff) ³⁾	% women	34.1	35.2	38.3					40	> 40			
In Executive Committee (average staff)		25.0	27.3	44.4									
Other diversity indicators	% employees with disability > 33%	71	92										
Health and Safety - Employees													
Serious Injury Rate ⁴⁾	# serious injuries / 10 ⁶ hours worked	0	0	0	0	0	0	0	0	0			
Recordable Injury Rate	# recordable injuries / 10 ⁶ hours worked	9.7	10.3	8.1	8.1	6.9	9.8						
Frequency rate of Incidents with sick leave> 1 days	# incidents / 10 ⁶ hours worked	15.7	16.1	16.3	46.2	13.5	4.3						
Severity rate of Incidents with sick leave> 1 days	# days lost / 10 ⁶ hr worked	350	462	449	1093	301	188						
Occupational illness	# illnesses	0	0	0	0	0	0						
Health and Safety - Contractors													
Number of serious injuries ⁴⁾	# serious injuries		1	0									
Number of recordable injuries	# recordable injuries		7	15									
Training													
Traing hours per employee	# hr/employee	5.4	17.2	25.8									
Our Customers													
Health and Safety													
Incidents related to the activity of the park and its attractions ⁵⁾	# incidents/10 ⁶ visitors	0	0.10	0.05	0	0	0,19	0	0	0			
Customer Satisfaction													
Complaints and claims	# / 10 ³ visitors	0.48	1.26	1.60									
Our Community													
Positive Impact initiatives - Economic valuation ⁶⁾	% vs sales	1.02	1.34	1.46				> 1	> 1	> 1			

		2022	2023					2024			Targets		
Indicator	Unit	Group	Group	Group	Spain	Rest of Europe	USA and Australia	2024	2025	2030			
Social impact initiatives, contributions to biodiversity conservation projects, and contributions to social projects via taxes	% vs sales	0.33	0.27	0.27									
Discounts and free tickets for guests with disability and/or their companions	% vs sales	0.69	1.07	1.19									

GOVERNANCE PERFORMANCE

Ethics and Data Privacy										
Breaches of Code of Conduct										
Serious breaches ⁷⁾	#	41	39	34				0	0	0
Serious breaches per 1000 employees ⁸⁾	Breaches/ 1,000 employees	3.5	3.6	3.0						
Privacy and Data Protection										
Claims received	#	0	0	0				0	0	0

Note: Sum of regional figures may not equal Group figures due to rounding

- 1) It Includes Parques Reunidos Servicios Centrales Corporate Office
- 2) During 2024, an update has been made to the type of data included: instead of including the number of people (headcount), FTEs (Full Time Equivalents) are used, considering the duration of the contracts and the daily time worked) so the data is not directly comparable with previous years.
- 3) It is calculated with the average workforce data including Executive Committee, Directors and Heads of Departments.
- 4) Work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months (GRI definition)
- 5) Incident resulting in death, injury such that the person does not fully recover to pre-accident state of health within 6 months, or immediate admission to hospital and hospitalization for more than 24 hours for reasons other than medical observation (IAAPA definition).
- 6) It includes both social impact initiatives and contributions to biodiversity conservation projects and contributions to social projects via taxes.
- 7) A breach is considered serious if it has resulted in the initiation of criminal proceedings and/or the dismissal of the accused.
- 8) Serious breaches per 1000 employees as headcounts.

Annex VII: Employee Indicators ¹

Average staff

The data included in this section was obtained using:

- The people management ERP for all parks that implemented the ERP for the full year.
- Scorecard (file in which parks upload employee information) for parks that implemented the ERP during 2024 (Italy and United Kingdom) but did not have it available for the full year.

During 2024, the type of data included was updated. Instead of including the number of

employees (headcount), **FTEs (Full Time Equivalents) are used**, considering the length of contracts and daily working time. Therefore, the data is not directly comparable with previous years.

Headcount calculations have been included below each table to track the evolution compared to previous years. In subsequent years, only FTEs will be included.

Distribution by Gender and Age

Given the seasonal nature of the activity, 53.7% of salaried workers are under 30 years old, and only

16.9% are over 50. 49.6% of employees are women.

Indicator	Unit	Average staff 2024 (FTE)	
Gender		# employees	%
Women	# empl. / %	3,570	49.6
Men	# empl. / %	3,584	49.8
Not declared	# empl. / %	34	0.5
Other	# empl. / %	12	0.2
Total	# empl. / %	7,200	100.0
Age		# employees	%
<30	# empl. / %	3,867	53.7
30-50	# empl. / %	2,117	29.4
>50	# empl. / %	1,216	16.9
Total	# empl. / %	7,200	100.0

¹ The sum of partial figures may not add up to the corresponding overall figure due to rounding.

Indicator	Unit	Average staff 2022 (Headcount)		Average staff 2023 (Headcount)		Average staff 2024 (Headcount)	
		# employees	%	# employees	%	# employees	%
Gender							
Women	# empl. / %	6,158	52.4	5,488	50.8	5,832	51.3
Men	# empl. / %	5,588	47.5	5,233	48.4	5,425	47.7
Not declared	# empl. / %	0	0.0	77	0.7	83	0.7
Other	# empl. / %	10	0.1	15	0.1	30	0.3
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0
Age¹⁾							
<30	# empl. / %	6,409	54.5	6,589	60.9	7,117	62.6
30-50	# empl. / %	3,096	26.3	2,533	23.4	2,583	22.7
>50	# empl. / %	2,251	19.1	1,690	15.6	1,669	14.7
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Geographical distribution

Indicator	Unit	Average staff 2024 (FTE)	
		# employees	%
Country			
Corporate	# empl. / %	291	4.0
Spain	# empl. / %	228	3.2
USA	# empl. / %	63	0.9
Spain	# empl. / %	1,542	21.4
Spain	# empl. / %	1,542	21.4
USA and Australia	# empl. / %	2,611	36.3
USA	# empl. / %	2,253	31.3
Australia	# empl. / %	359	5.0
Rest of Europe	# empl. / %	2,755	38.3
Germany	# empl. / %	1,097	15.2
Norway	# empl. / %	173	2.4
Netherlands	# empl. / %	244	3.4
Italy	# empl. / %	372	5.2
France	# empl. / %	386	5.4
UK	# empl. / %	303	4.2
Denmark	# empl. / %	59	0.8
Belgium	# empl. / %	120	1.7
Total	# empl. / %	7,200	100.0

Indicator	Unit	Average staff 2022 (Headcount)		Average staff 2023 (Headcount)		Average staff 2024 (Headcount)	
Country		# employees	%	# employees	%	# employees	%
Corporate	# empl. / %	274	2.3	306	2.8	296	2.6
Spain	# empl. / %	205	1.7	236	2.2	230	2.0
USA	# empl. / %	69	0.6	69	0.6	66	0.6
Spain	# empl. / %	1,777	15.1	1,686	15.6	1,766	15.5
Spain	# empl. / %	1,777	15.1	1,686	15.6	1,766	15.5
USA and Australia	# empl. / %	5,942	50.5	5,174	47.9	5,313	46.7
USA	# empl. / %	5,619	47.8	4,860	45.0	4,955	43.6
Australia	# empl. / %	323	2.8	314	2.9	359	3.2
Rest of Europe	# empl. / %	3,763	32.0	3,647	33.7	3,994	35.1
Germany	# empl. / %	1,435	12.2	1,373	12.7	1,550	13.6
Norway	# empl. / %	636	5.4	591	5.5	552	4.9
Netherlands	# empl. / %	322	2.7	310	2.9	369	3.2
Italy	# empl. / %	470	4.0	387	3.6	458	4.0
France	# empl. / %	306	2.6	314	2.9	401	3.5
UK	# empl. / %	297	2.5	298	2.8	313	2.8
Denmark	# empl. / %	186	1.6	263	2.4	226	2.0
Belgium	# empl. / %	112	1.0	111	1.0	124	1.1
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0

Distribution by Type of Contract and Gender

Indicator	Unit	Average staff 2024 (FTE)			
Type of contract		Women	Men	Other/Not declared	Total
Permanent	#	1,173	1,684	2	2,859
Permanent seasonal	#	397	245	0	642
Temporary	#	1,999	1,655	44	3,698
Total	#	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Type of contract		Women	Men	Other /Not declared	Total	Women	Men	Other /Not declared	Total	Women	Men	Other /Not declared	Total
Permanent	#	411	208	0	619	1260	1691	0	2950	1,265	1,739	2	3,006
Permanent seasonal	#	1,580	1,928	0	3,509	457	267	0	725	469	284	0	753
Temporary	#	4,167	3,452	10	7,629	3771	3275	92	7138	4,097	3,402	111	7,610
Total	#	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,424	113	11,369

Distribution by Type of Contract and Region

Indicator	Unit	Average staff 2024 (FTE)			
Type of contract		Spain	Rest of Europe	USA and Australia	Total
Permanent	#	992	1,284	584	2,859
Permanent seasonal	#	642	0	0	642
Temporary	#	137	1,471	2,090	3,698
Total	#	1,770	2,755	2,674	7,200

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Type of contract		Spain	Rest of Europe	USA and Australia	Total	Spain	Rest of Europe	USA and Australia	Total	Spain	Rest of Europe	USA and Australia	Total
Permanent	#	983	1,265	1,261	3,509	1080	1251	619	2950	1,087	1,335	585	3,006
Permanent seasonal	#	619	0	0	619	725	0	0	725	753	0	0	753
Temporary	#	380	2,498	4,750	7,629	118	2396	4624	7138	156	2,660	4,794	7,610
Total	#	1,982	3,763	6,011	11,757	1,923	3,647	5,243	10,813	1,995	3,994	5,379	11,369

Distribution by Gender and Professional Category

Indicator	Unit	Average staff 2024 (FTE)			
Employees		Women	Men	Other/Not declared	Total
Average staff	# empl.	3,570	3,584	46	7,200
Average staff	%	49.6	49.8	0.6	100.0
Professional category		Women	Men	Other/Not declared	Total
Executive Committee	# empl.	4	5	0	9
Senior Managers	# empl.	12	73	0	85
Department Heads	# empl.	132	159	1	292
Managers	# empl.	294	391	3	688
Experts	# empl.	3,128	2,956	43	6,126
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Employees													
Average staff	# empl.	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,425	113	11,369
Average staff	%	52.4	47.5	0.1	100.0	50.8	48.4	0.9	100.0	51.3	47.7	1.0	100.0
Professional category													
Executive Committee	# empl.	3	9	0	12	3	8	0	11	4	5	0	9
Senior Managers	# empl.	23	86	0	109	17	79	0	96	12	73	0	85
Department Heads	# empl.	100	149	0	249	111	154	0	266	149	165	2	317
Managers	# empl.	225	304	0	529	487	530	1	1,017	422	493	9	924
Experts	# empl.	5,328	4,540	9	9,877	4,561	4,117	89	8,768	5,244	4,688	102	10,034
Total	# empl.	6,158	5,588	10	11,757	5,488	5,233	92	10,813	5,832	5,425	113	11,369

Distribution by Country and Gender

Indicator	Unit	Average staff 2024 (FTE)			
		Women	Men	Other/Not declared	Total
Country					
USA	# empl.	1,098	1,196	22	2,316
Spain	# empl.	949	822	0	1,771
Germany	# empl.	433	664	0	1,097
Australia	# empl.	187	161	11	359
Netherlands	# empl.	125	118	1	244
UK	# empl.	176	127	0	303
France	# empl.	214	172	0	386
Italy	# empl.	218	155	0	372
Belgium	# empl.	47	72	0	120
Norway	# empl.	93	71	9	173
Denmark	# empl.	29	27	3	59
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcount)			Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Country		Women	Men	Other/Not declared	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
USA	# empl.	2,840	2,838	10	2,411	2,475	44	4,930	2,502	2,463	56	5,021
Spain	# empl.	1,121	861	0	1,037	884	0	1,921	1,090	905	0	1,996
Germany	# empl.	672	763	0	596	777	0	1,373	669	880	1	1,550
Australia	# empl.	191	132	0	174	139	1	314	187	161	11	359
Netherlands	# empl.	178	144	0	164	145	0	310	199	169	2	369
UK	# empl.	178	119	0	169	129	0	298	182	131	0	313
France	# empl.	166	140	0	172	142	0	314	224	177	0	401
Italy	# empl.	272	198	0	225	164	0	389	273	185	0	459
Belgium	# empl.	41	71	0	45	67	0	111	50	74	0	124
Norway	# empl.	386	250	0	335	209	47	591	323	192	37	552
Denmark	# empl.	113	73	0	162	101	0	263	133	87	7	226
Total	# empl.	6,158	5,588	10	5,488	5,233	92	10,813	5,832	5,425	113	11,369

Distribution by Age and Gender

Indicator	Unit	Average staff 2024 (FTE)			
Age		Women	Men	Other/Not declared	Total
<30	# empl.	2,014	1,812	40	3,867
30-50	# empl.	1,008	1,107	1	2,117
> 50	# empl.	547	665	4	1,216
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2022 (Headcount)			Average staff 2023 (Headcount)				Average staff 2024 (FTE)			
Age ¹⁾		Women	Men	Other/Not declared	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
<30	# empl.	3,483	2,919	7	3,434	3,068	87	6,589	3,753	3,265	99	7,117
30-50	# empl.	1,593	1,500	3	1,247	1,283	3	2,533	1,276	1,304	4	2,583
> 50	# empl.	1,082	1,169	1	806	882	2	1,690	803	855	10	1,669
Total	# empl.	6,158	5,588	10	5,488	5,233	92	10,813	5,832	5,425	113	11,369

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by type of contract, length of service and type of working day

Due to the seasonality of the business and the increase in visitors during the high season, a large part of the workforce is on temporary contracts, with this type of contract accounting for 51.4% of contracts during the reporting period.

The apparent decrease in the percentage of temporary contracts compared to 2023 (66.0%) is due to the new workforce calculation method

(FTE instead of headcount). If the calculation were performed using headcount, the percentage of temporary contracts would be 66.9%.

Given the temporary nature of the contract, and the fact that only 39.7% of employees have a permanent contract with Parques Reunidos, the percentage of employees with more than 10 years of permanence in the company is 16.0%.

Indicator	Unit	Average staff 2024 (FTE)	
Type of contract		# employees	%
Permanent ¹⁾	# empl. / %	2,859	39.7
Permanent seasonal ²⁾	# empl. / %	642	8.9
Temporary ³⁾	# empl. / %	3,698	51.4
Total	# empl. / %	7,200	100.0
Seniority		# employees	%
<5 years	# empl. / %	5,469	76.0
5-10 years	# empl. / %	579	8.0
> 10 years	# empl. / %	1,152	16.0
Total	# empl. / %	7,200	100.0
Type of workday		# employees	%
Full-time	# empl. / %	3,442	47.8
Part-time	# empl. / %	3,757	52.2
Total	# empl. / %	7,200	100.0

- 1) Permanent: contract with a permanent relationship between the company and the worker, which will only be terminated when one of the parties decides to terminate this. Depending on the percentage of the working day, this may be full-time or part-time.
- 2) Permanent seasonal: An open-ended contract will be issued for seasonal work or work related to seasonal productive activities, or for non-seasonal work that is intermittent and has fixed, definite, or indefinite periods of performance. Depending on the percentage of working hours, the contract may be full-time or part-time.
- 3) Temporary: contract with a previously determined duration as a result of production or temporary circumstances or to replace a worker. Depending on the percentage of the working day, this may be full-time or part-time.

Indicator	Unit	Average staff 2022 (Headcount)		Average staff 2023 (Headcount)		Average staff 2024 (Headcount)	
Type of contract		# employees	%	# employees	%	# employees	%
Permanent ¹⁾	# empl. / %	3,509	29.9	2,950	27.3	3,006	26.4
Permanent seasonal ²⁾	# empl. / %	619	5.3	725	6.7	753	6.6
Temporary ³⁾	# empl. / %	7,629	64.9	7,138	66.0	7,610	66.9
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0
Seniority		# employees	%	# employees	%	# employees	%
<5 years	# empl. / %	9,108	77.5	8,666	80.2	9,389	82.6
5-10 years	# empl. / %	1,023	8.7	766	7.1	695	6.1
> 10 years	# empl. / %	1,625	13.8	1,380	12.8	1,285	11.3
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0
Type of workday		# employees	%	# employees	%	# employees	%
Full-time	# empl. / %	3,278	27.9	3,263	30.2	3,553	31.2
Part-time	# empl. / %	8,479	72.1	7,550	69.8	7,817	68.8
Total	# empl. / %	11,757	100.0	10,813	100.0	11,369	100.0

Distribution by Region and Type of Contract

Indicator	Unit	Average staff 2024 (FTE)			
Region		Permanent Seasonal	Permanent	Temporary	Total
Corporate	%	0.0	4.0	0.1	4.0
Spain	%	8.9	10.6	1.9	21.4
USA and Australia	%	0.0	7.3	29.0	36.3
Rest of Europe	%	0.0	17.8	20.4	38.3
Total	%	8.9	39.7	51.4	100.0

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Region		Permanent Seasonal	Permanent	Temporary	Total	Permanent Seasonal	Permanent	Temporary	Total	Permanent Seasonal	Permanent	Temporary	Total
Corporate	%	0.0	99.1	0.9	2.3	0.0	10.1	0.1	2.8	0.0	2.5	0.1	2.6
Spain	%	34.8	44.0	21.3	15.1	100.0	28.9	1.5	15.6	6.6	7.6	1.3	15.5
USA and Australia	%	0.0	20.1	79.9	50.5	0.0	18.7	64.8	47.9	0.0	4.6	42.1	46.7
Rest of Europe	%	0.0	33.6	66.4	32.0	0.0	42.4	33.6	33.7	0.0	11.7	23.4	35.1
Total	%	5.3	29.9	64.9	100.0	6.7	27.3	66.0	100.0	6.6	26.4	66.9	100.0

Distribution by Type of Contract and Age

Indicator	Unit	Average staff 2024 (FTE)			
Type of contract		<30	30-50	>50	Total
Permanent	# empl.	607	1,489	764	2,859
Permanent Seasonal	# empl.	385	171	86	642
Temporary	# empl.	2,875	457	366	3,698
Total	# empl.	3,867	2,117	1,216	7,200

Indicator	Unit	Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Type of contract ¹⁾		<30	30-50	>50	Total	<30	30-50	>50	Total
Permanent	# empl.	173	282	164	619	662	1,544	801	3,006
Permanent Seasonal	# empl.	615	1,607	1,287	3,509	444	205	103	753
Temporary	# empl.	5,621	1,207	801	7,629	6,011	834	765	7,610
Total	# empl.	6,409	3,096	2,251	11,757	7,117	2,583	1,669	11,369

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by Professional Category and Type of Contract

Indicator	Unit	Average staff 2024(FTE)			
Professional category		Permanent Seasonal	Permanent	Temporary	Total
Executive Committee	# empl.	0	9	0	9
Directors	# empl.	0	85	0	85
Department Heads	# empl.	0	278	14	292
Managers	# empl.	6	528	153	688
Experts	# empl.	636	1,960	3,531	6,126
Total	# empl.	642	2,859	3,698	7,200

Indicator	Unit	Average staff 2022 (Headcount)				Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Professional category		Perm anent Seas.	Perma nent	Tempo rary	Total	Perma nent Seas.	Perma nent	Tempo rary	Total	Perma nent Seas.	Perma nent	Tempo rary	Total
Executive Committee	# empl.	0	12	0	12	0	11	0	11	0	9	0	9
Directors	# empl.	0	109	0	109	0	96	0	96	0	85	0	85
Department Heads	# empl.	0	248	1	249	0	264	1	266	0	280	37	317
Managers	# empl.	1	425	103	529	5	542	470	1,017	7	536	382	924
Experts	# empl.	618	2,716	7,525	10,858	720	2,037	6,667	9,422	746	2,097	7,192	10,034
Total	# empl.	619	3,510	7,629	11,757	725	2,950	7,138	10,813	753	3,006	7,610	11,369

Distribution by Type of Workday and Gender

Indicator	Unit	Average staff 2024 (FTE)			
Type of workday		Women	Men	Other/Not declared	Total
Full-time	# empl.	1,436	2,004	2	3,443
Part-time	# empl.	2,134	1,580	43	3,757
Total	# empl.	3,570	3,584	46	7,200

Indicator	Unit	Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Type of workday		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Full-time	# empl.	1,401	1,877	0	3,278	1,500	2,051	2	3,553
Part-time	# empl.	4,757	3,711	10	8,479	4,332	3,374	110	7,817
Total	# empl.	6,158	5,588	10	11,757	5,832	5,425	113	11,369

Distribution by Type of Workday and Age

Indicator	Unit	Average staff 2024 (FTE)			
Type of workday		<30	30-50	>50	Total
Full-time	# empl.	1,192	1,488	763	3,443
Part-time	# empl.	2,675	629	453	3,757
Total	# empl.	3,867	2,117	1,216	7,200

Indicator	Unit	Average staff 2023 (Headcount)				Average staff 2024 (Headcount)			
Type of workday ¹⁾		<30	30-50	>50	Total	<30	30-50	>50	Total
Full-time	# empl.	539	1,556	1,183	3,278	1,272	1,506	775	3,553
Part-time	# empl.	5,870	1,541	1,068	8,479	5,845	1,077	895	7,817
Total	# empl.	6,409	3,096	2,251	11,757	7,117	2,583	1,669	11,369

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by Region and Type of Workday

Indicator	Unit	Average staff 2024 (FTE)		
Region		Full-time	Part-time	Total
Corporate	# empl.	289	3	291
Spain	# empl.	849	693	1,542
USA and Australia	# empl.	527	2,085	2,611
Rest of Europe	# empl.	1,778	977	2,755
Total	# empl.	3,443	3,757	7,200

Indicator	Unit	Average staff 2023 (Headcount)			Average staff 2024 (Headcount)		
Region		Tiempo completo	Parcial	Total	Tiempo completo	Parcial	Total
Corporate	# empl.	268	6	274	289	7	296
Spain	# empl.	781	996	1,777	853	913	1,766
USA and Australia	# empl.	597	5,345	5,942	530	4,784	5,313
Rest of Europe	# empl.	1,632	2,131	3,763	1,882	2,113	3,994
Total	# empl.	3,278	8,479	11,757	3,553	7,817	11,369

Distribution by Professional Category and Type of Workday

Indicator	Unit	Average staff 2024 (FTE)		
Professional category		Full-time	Part-time	Total
Executive Committee	# empl.	9	0	9
Directors	# empl.	85	0	85
Department Heads	# empl.	271	21	292
Managers	# empl.	519	169	688
Experts	# empl.	2,559	3,568	6,126
Total	# empl.	3,442	3,757	7,200

Indicator	Unit	Average staff 2022 (Headcount)			Average staff 2023 (Headcount)			Average staff 2024 (Headcount)		
Professional category		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Executive Committee	# empl.	12	0	12	11	0	11	9	0	9
Directors	# empl.	108	1	109	96	0	96	85	0	85
Department Heads	# empl.	244	5	249	256	10	266	271	45	317
Managers	# empl.	392	137	529	532	485	1,017	521	404	924
Experts	# empl.	2522	8337	10858	304	844	1147	2,667	7,368	10,034
Total	# empl.	3,278	8,479	11,757	3,263	7,550	10,813	3,553	7,817	11,369

Employees at 31-12-2024

To obtain the data included in this section, an ERP people management tool was used. In this case, since the roll-out in Italy and the UK was done in December, year-end data for all countries can be extracted from the same source.

During 2024, the data type included was updated. Instead of including the number of unique employees (Headcount), FTEs (Full Time

Equivalents) are used, considering the length of contracts and daily hours worked. Therefore, the data is not directly comparable with previous years.

Headcount calculations have been left below each table, to allow tracking the evolution, compared to previous years.

Distribution by Gender and Age

Indicator	Unit	Employees at 31.12.24 (FTE)	
Gender		# employees	%
Women	# empl. / %	2,623	47.3
Men	# empl. / %	2,836	51.1
Not declared	# empl. / %	78	1.4
Other	# empl. / %	8	0.2
Total	# empl. / %	5,545	100.0
Age		# employees	%
<30	# empl. / %	2,654	47.9
30-50	# empl. / %	1,886	34.0
> 50	# empl. / %	1,005	18.1
Total	# empl. / %	5,545	100.0

Indicator	Unit	Employees at 12.31.22 (Headcount)		Employees at 31.12.23 (Headcount)		Employees at 31.12.24 (Headcount)	
Gender		# employees	%	# employees	%	# employees	%
Women	# empl. / %	3,113	49.0	3,204	48.6	3,721	49.0
Men	# empl. / %	3,172	50.0	3,360	51.0	3,768	49.6
Not declared	# empl. / %	3	0.0	14	0.2	91	1.2
Other	# empl. / %	60	0.9	8	0.1	21	0.3
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0
Age ¹⁾		# employees	%	# employees	%	# employees	%
<30	# empl. / %	2,340	36.9	3,163	48.0	4,139	54.5
30-50	# empl. / %	2,291	36.1	2,140	32.5	2,210	29.1
> 50	# empl. / %	1,717	27.0	1,283	19.5	1,252	16.5
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Geographical distribution

Indicator	Unit	Employees at 31.12.24 (FTE)	
Geographical Distribution		# employees	%
Corporate	# empl. / %	282	5.1
Spain	# empl. / %	218	3.9
USA	# empl. / %	63	1.1
Spain	# empl. / %	1,250	22.5
Spain	# empl. / %	1,250	22.5
USA and Australia	# empl. / %	1,914	34.5
USA	# empl. / %	1,296	23.4
Australia	# empl. / %	618	11.1
Rest of Europe	# empl. / %	2,100	37.9
Germany	# empl. / %	1,025	18.5
Norway	# empl. / %	52	0.9
Netherlands	# empl. / %	260	4.7
Italy	# empl. / %	81	1.5
France	# empl. / %	419	7.5
UK	# empl. / %	172	3.1
Denmark	# empl. / %	27	0.5
Belgium	# empl. / %	63	1.1
Total	# empl. / %	5,545	100.0

Indicator	Unit	Employees at 12.31.22 (Headcount)		Employees at 31.12.23 (Headcount)		Employees at 31.12.24 (Headcount)	
Geographical Distribution		# employees	%	# employees	%	# employees	%
Corporate	# empl. / %	290	4.6	284	4.3	285	3.7
Spain	# empl. / %	218	3.4	224	3.4	220	2.9
USA	# empl. / %	72	1.1	60	0.9	65	0.9
Spain	# empl. / %	1,462	23.0	1,388	21.1	1,441	19.0
Spain	# empl. / %	1,462	23.0	1,388	21.1	1,441	19.0
USA and Australia	# empl. / %	2,959	46.6	2,721	41.3	3,177	41.8
USA	# empl. / %	512	8.1	2,134	32.4	2,559	33.7
Australia	# empl. / %	2,447	38.5	587	8.9	618	8.1
Rest of Europe	# empl. / %	1,637	25.8	2,193	33.3	2,698	35.5
Germany	# empl. / %	775	12.2	1,138	17.3	1,376	18.1
Norway	# empl. / %	43	0.7	114	1.7	69	0.9
Netherlands	# empl. / %	304	4.8	352	5.3	399	5.2
Italy	# empl. / %	70	1.1	86	1.3	89	1.2

France	# empl. / %	153	2.4	172	2.6	433	5.7
UK	# empl. / %	214	3.4	243	3.7	234	3.1
Denmark	# empl. / %	23	0.4	26	0.4	32	0.4
Belgium	# empl. / %	55	0.9	62	0.9	66	0.9
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0

Distribution by Type of Contract and Region

Indicator	Unit	Employees at 31.12.24 (FTE)			
Type of contract		Spain	Rest of Europe	USA and Australia	Total
Permanent	#	968	1,272	556	2,796
Permanent Seasonal	#	346	0	0	346
Temporary	#	154	828	1,421	2,403
Total	#	1,468	2,100	1,978	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Type of contract		Spain	Rest of Europe	USA and Australia	Total	Spain	Rest of Europe	USA and Australia	Total	Spain	Rest of Europe	USA and Australia	Total
Permanent	#	1,007	1,241	641	2,889	1237	1674	0	2911	1,057	1,329	557	2,943
Permanent Seasonal	#	515	0	0	515	337	152	0	489	430	0	0	430
Temporary	#	158	396	2,390	2,944	1630	1534	22	3186	174	1,369	2,685	4,228
Total	#	1,680	1,637	3,031	6,348	3204	3360	22	6586	1,661	2,698	3,242	7,601

Distribution by Gender and Professional Category

Employees belonging to the categories Executive Committee, Directors and Heads of Department are considered to be 'Management Staff'. As of

31/12/2024 the number of management staff was 358, of which 132 were women (36.8%).

Indicator	Unit	Employees at 31.12.24 (FTE)			
Employees		Women	Men	Other/Not declared	Total
Employees as of December 31	# empl.	2,623	2,836	87	5,545
Employees as of December 31	%	47.3	51.1	1.6	100.0
Professional category		Women	Men	Other/Not declared	Total
Executive Committee	# empl.	4	5	0	9
Directors	# empl.	11	68	0	79
Department Heads	# empl.	117	153	0	270
Managers	# empl.	261	364	1	626
Experts	# empl.	2,230	2,246	85	4,561
Total	# empl.	2,623	2,836	87	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Employees		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Employees as of December 31	# empl.	3,113	3,172	63	6348	3,204	3,360	22	6,586	3,721	3,768	112	7,601
Employees as of December 31	%	49.0	50.0	0.9	100.0	48.6	51.0	0.3	100.0	49.0	49.6	1.5	100.0
Professional category		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Executive Committee	# empl.	3	9	0	12	4	5	0	9	4	5	0	9
Directors	# empl.	19	75	0	94	11	77	0	88	11	68	0	79
Department Heads	# empl.	101	154	0	255	114	142	0	256	129	155	0	284
Managers	# empl.	352	403	1	756	392	440	0	832	333	422	2	757
Experts	# empl.	2638	2531	62	5231	199	2696	22	5401	3,244	3,118	110	6,472
Total	# empl.	3,113	3,172	63	6,348	3,204	3,360	22	6,586	3,721	3,768	112	7,601

Distribution by country and gender

Indicator	Unit	Employees at 31.12.24 (FTE)			
Country		Women	Men	Other/Not declared	Total
USA	# empl.	602	742	16	1,360
Spain	# empl.	786	680	0	1,466
Germany	# empl.	387	638	0	1,025
Australia	# empl.	296	255	67	618
Netherlands	# empl.	133	126	1	260
UK	# empl.	98	75	0	172
France	# empl.	237	181	0	419
Italy	# empl.	32	51	0	83
Belgium	# empl.	23	41	0	63
Norway	# empl.	20	32	0	52
Denmark	# empl.	10	15	2	27
Total	# empl.	2,623	2,836	87	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Country		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
USA	# empl.	1,141	1,318	60	2,519	986	1,188	20	2,194	1,248	1,336	40	2,624
Spain	# empl.	936	744	0	1,680	879	731	0	1,610	906	753	0	1,659
Germany	# empl.	309	466	0	775	465	673	0	1,138	567	809	0	1,376
Australia	# empl.	292	217	3	512	314	271	2	587	296	255	67	618
Netherlands	# empl.	164	140	0	304	188	164	0	352	213	184	2	399
UK	# empl.	127	87	0	214	153	90	0	243	137	97	0	234
France	# empl.	75	78	0	153	88	84	0	172	248	185	0	433
Italy	# empl.	25	45	0	70	36	52	0	88	38	53	0	91
Belgium	# empl.	21	34	0	55	24	38	0	62	24	42	0	66
Norway	# empl.	15	28	0	43	62	52	0	114	32	36	1	69
Denmark	# empl.	8	15	0	23	9	17	0	26	12	18	2	32
Total	# empl.	3,113	3,172	61	6,348	3,204	3,360	22	6,586	3,721	3,768	112	7,601

Distribution by age and gender

Indicator	Unit	Employees at 31.12.24 (FTE)			
Age		Women	Men	Other/Not declared	Total
<30	# empl.	1,332	1,242	80	2,654
30-50	# empl.	872	1,011	3	1,886
> 50	# empl.	418	584	3	1,005
Total	# empl.	2,623	2,836	87	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Age ¹⁾		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
<30	# empl.	1,227	1,071	42	2,340	1,614	1,528	21	3,163	2,104	1,933	102	4,139
30-50	# empl.	1,123	1,151	17	2,291	1,016	1,123	1	2,140	1,063	1,142	5	2,210
> 50	# empl.	763	950	4	1,717	574	709	0	1,283	554	693	5	1,252
Total	# empl.	3,113	3,172	63	6,348	3,204	3,360	22	6,586	3,721	3,768	112	7,601

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by Type of Contract, Seniority and Workday

Indicator	Unit	Employees at 31.12.24 (FTE)	
Type of contract		# employees	%
Permanent	# empl. / %	2,796	50.4
Permanent Seasonal	# empl. / %	346	6.2
Temporary	# empl. / %	2,403	43.3
Total	# empl. / %	5,545	100.0%
Seniority		# employees	%
<5 years	# empl. / %	4,039	72.8
5-10 years	# empl. / %	490	8.8
> 10 years	# empl. / %	1,017	18.3
Total	# empl. / %	5,545	100.0
Type of workday		# employees	%
Full-time	# empl. / %	3,046	54.9
Part-time	# empl. / %	2,500	45.1
Total	# empl. / %	5,545	100.0

Indicator	Unit	Employees at 12.31.22 (Headcount)		Employees at 31.12.23 (Headcount)		Employees at 31.12.24 (Headcount)	
Type of contract		# employees	%	# employees	%	# employees	%
Permanent	# empl. / %	2,889	45.5	2,911	44.2	2,943	38.7
Permanent Seasonal	# empl. / %	515	8.1	489	7.4	430	5.7
Temporary	# empl. / %	2,944	46.4	3,186	48.4	4,228	55.6
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0
Seniority		# empleados	%	# empleados	%	# empleados	%
<5 years	# empl. / %	4,283	67.5	4,709	71.5	5,898	77.6
5-10 years	# empl. / %	792	12.5	643	9.8	577	7.6
> 10 years	# empl. / %	1,273	20.1	1,234	18.7	1,126	14.8
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0
Type of workday		# empleados	%	# empleados	%	# empleados	%
Full-time	# empl. / %	2,568	40.5	2,682	40.7	3,089	40.6
Part-time	# empl. / %	3,780	59.5	3,904	59.3	4,512	59.4
Total	# empl. / %	6,348	100.0	6,586	100.0	7,601	100.0

Distribution by region and type of contract

Indicator	Unit	«Employees at 31.12.24 (FTE)			
Region		Permanent Seasonal	Permanent	Temporary	Total
Corporate	%	0.0	5.0	0.0	5.1
Spain	%	6.2	13.5	2.8	22.5
USA and Australia	%	0.0	8.9	25.6	34.5
Rest of Europe	%	0.0	22.9	14.9	37.9
Total		6.2	50.4	43.3	100.0

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Region		Perma nent Seaso nal	Perma nent	Tempo rary	Total	Perma nent Seaso nal	Perma nent	Tempo rary	Total	Perma nent Seaso nal	Perma nent	Tempo rary	Total
Corporate	%	0.0	99.0	1.0	4.6	0.0	9.6	0.2	4.3	0.0	3.7	0.1	3.7
Spain	%	35.2	54.2	10.6	23.0	100.0	28.5	2.2	21.1	5.7	11.0	2.3	19.0
USA and Australia	%	0.0	19.2	80.8	46.6	0.0	18.3	68.7	41.3	0.0	6.5	35.3	41.8
Rest of Europe	%	0.0	75.8	24.2	25.8	0.0	43.7	28.9	33.3	0.0	17.5	18.0	35.5
Total		8.1	45.5	46.4	100.0	7.4	44.2	48.4	100.0	5.7	38.7	55.6	100.0

Distribution by type of contract and gender

Indicator	Unit	Employees at 31.12.24 (FTE)			
Type of contract		Women	Men	Other/Not declared	Total
Permanent	# empl.	1,140	1,653	3	2,796
Permanent Seasonal	# empl.	236	110	0	346
Temporary	# empl.	1,247	1,073	84	2,403
Total	# empl.	2,623	2,836	87	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Type of contract		Women	Men	Other /Not declared	Total	Women	Men	Other /Not declared	Total	Women	Men	Other /Not declared	Total
Permanent	# empl.	355	160	0	515	1,237	1,674	0	2,911	1,233	1,707	3	2,943
Permanent Seasonal	# empl.	1,236	1,650	3	2,889	337	152	0	489	291	139	0	430
Temporary	# empl.	1,522	1,362	60	2,944	1,630	1,534	22	3,186	2,197	1,922	109	4,228
Total		3,113	3,172	46,4	6,348	3,204	3,360	22	6,586	3,721	3,768	112	7,601

Distribution by Type of Contract and Age

Indicator	Unit	Employees at 31.12.24 (FTE)			
Type of contract		<30	30-50	>50	Total
Permanent	# empl.	616	1,446	735	2,796
Permanent Seasonal	# empl.	137	134	75	346
Temporary	# empl.	1,901	306	196	2,403
Total	# empl.	2,654	1,886	1,005	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Type of contract ¹⁾		<25	25-45	> 45	Total	<30	30-50	>50	Total	<30	30-50	>50	Total
Permanent	# empl.	7.9	51.5	40.7	45.5	18.6	70.3	63.8	44.2	667	1,502	774	2,943
Permanent Seasonal	# empl.	23.9	48.2	28.0	8.1	6.5	8.7	7.6	7.4	171	167	92	430
Temporary	# empl.	67.6	18.9	13.5	46.4	74.9	21.0	28.6	48.4	3,301	541	386	4,228
Total	# empl.	36.9	36.1	27.0	100.0	48.0	32.5	19.5	100.0	4,139	2,210	1,252	7,601

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by professional category and type of contract

Indicator	Unit	Employees at 31.12.24 (FTE)			
Professional category		Permanent Seasonal	Permanent	Temporary	Total
Executive Committee	# empl.	0	9	0	9
Directors	# empl.	0	79	0	79
Department Heads	# empl.	0	262	8	270
Managers	# empl.	0	529	97	626
Experts	# empl.	346	1,917	2,298	4,561
Total	# emp.	346	2,796	2,403	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)				Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Professional category		Perman ent Season al	Perm anent	Temp orary	Total	Perman ent Season al	Perm anent	Temp orary	Total	Perm anent Season al	Perm anent	Temp orary	Total
Executive Committee	# empl.	0	12	0	12	0	9	0	9	0	9	0	9
Directors	# empl.	0	94	0	94	0	88	0	88	0	79	0	79
Department Heads	# empl.	0	255	0	255	0	256	0	256	0	264	20	284
Managers	# empl.	0	406	350	756	0	521	311	832	0	538	219	757
Experts	# empl.	515	2,122	2,594	5,231	489	2,037	2,875	5,401	430	2,053	3,989	6,472
Total	# emp.	515	2,889	2,944	6,348	489	2,911	3,186	6,586	430	2,943	4,228	7,601

Distribution by Type of Workday and Gender

Indicator	Unit	Employees at 31.12.24 (FTE)			
Type of workday		Women	Men	Other/Not declared	Total
Full-time	# empl.	1,233	1,810	3	3,046
Part-time	# empl.	1,390	1,026	84	2,500
Total	# empl.	2,623	2,836	87	5,545

Indicator	Unit	Employees at 31.12.23 (Headcount)				Employees at 31.12.22 (Headcount)			
Type of workday		Women	Men	Other/Not declared	Total	Women	Men	Other/Not declared	Total
Full-time	# empl.	989	1,576	3	2,568	1,256	1,830	3	3,089
Part-time	# empl.	2,124	1,596	60	3,780	2,465	1,938	109	4,512
Total	# empl.	3,113	3,172	63	6,348	3,721	3,768	112	7,601

Distribution by Type of Workday and Age

Indicator	Unit	Employees at 31.12.24 (FTE)			
Type of workday ¹⁾		<30	30-50	>50	Total
Full-time	# empl.	955	1,388	703	3,046
Part-time	# empl.	1,699	498	302	2,500
Total	# empl.	2,654	1,886	1,005	5,545

Indicator	Unit	Employees at 31.12.23 (Headcount)				Employees at 31.12.24 (Headcount)			
Type of workday		<30	30-50	>50	Total	<30	30-50	>50	Total
Full-time	# empl.	176	1,336	1,056	2,568	983	1,399	707	3,089
Part-time	# empl.	2,164	955	661	3,780	3,156	811	545	4,512
Total	# empl.	2,340	2,291	1,717	6,348	4,139	2,210	1,252	7,601

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Distribution by Region and type of Workday

Indicator	Unit	Employees at 31.12.24 (FTE)		
Region		Full-time	Part-time	Total
Corporate	# empl.	280	2	282
Spain	# empl.	686	564	1,250
USA and Australia	# empl.	496	1,418	1,914
Rest of Europe	# empl.	1,584	515	2,100
Total	# empl.	3,046	2,500	5,545

Indicator	Unit	Employees at 31.12.23 (Headcount)			Employees at 31.12.24 (Headcount)		
Region		Full-time	Part-time	Total	Full-time	Part-time	Total
Corporate	# empl.	285	5	290	280	5	285
Spain	# empl.	585	877	1,462	688	753	1,441
USA and Australia	# empl.	570	2,389	2,959	497	2,680	3,177
Rest of Europe	# empl.	1,128	509	1,637	1,624	1,074	2,698
Total	# empl.	2,568	3,780	6,348	3,089	4,512	7,601

Distribution by Professional Category and type of Workday

Indicator	Unit	Employees at 31.12.24 (FTE)		
Professional category		Full-time	Part-time	Total
Executive Committee	# empl.	9	0	9
Directors	# empl.	79	0	79
Department Heads	# empl.	257	14	270
Managers	# empl.	509	118	626
Experts	# empl.	2,192	2,368	4,561
Total	# empl.	3,046	2,500	5,545

Indicator	Unit	Employees at 12.31.22 (Headcount)			Employees at 31.12.23 (Headcount)			Employees at 31.12.24 (Headcount)		
Professional category		Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Executive Committee	# empl.	12	0	12	9	0	9	9	0	9
Directors	# empl.	93	1	94	88	0	88	79	0	79
Department Heads	# empl.	251	4	255	246	10	256	257,0	27,0	284
Managers	# empl.	400	356	756	506	326	832	509	248	757
Experts	# empl.	1,812	3,419	5,231	1,833	3,568	5,401	2,235	4,237	6,472
Total	# empl.	2,568	3,780	6,348	2,682	3,904	6,586	3,089	4,512	7,601

Other employee related indicators

[Temporary Suspension of Contracts \(ERTE in Spain or local legal equivalent in each country\)](#)

Empleados en Suspensión

Year	Women (Headcount)			Men (Headcount)			Other/Not declared (Headcount)			Total (Headcount)		
	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All	Part-time	Total	All
2022	504	115	619	441	76	517	0	0	0	945	191	1,136
2023	80	24	104	55	9	64	0	0	0	135	33	168
2024	1	0	1	0	0	0	0	0	0	1	0	1

Layoffs

The number of redundancies considers only departures that were not voluntary (this excludes, among others, the terminations of contracts with a predefined end date and voluntary departures).

In addition, for dismissals we will use Headcounts as the basis for calculation, so that each employee counts as one dismissal.

Regarding the number of dismissals of temporary employees, most of them took place in USA (73.1%).

Dismissals by Type of Contract

Indicator	Unit	2022 (Headcount)				2023 (Headcount)				2024 (Headcount)			
Type of contract		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Permanent	# empl.	49	84	0	133	40	75	0	115	52	109	0	161
Permanent Seasonal	# empl.	4	2	0	6	21	34	0	55	46	24	0	70
Temporary	# empl.	210	275	0	485	159	236	6	401	215	292	4	511
Total	# empl.	263	361	0	624	220	345	6	571	313	425	4	742

Dismissals by Age

Indicator	Unit	2022 (Headcount)				2023 (Headcount)				2024 (Headcount)			
Dismissals by age ¹⁾		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
<30	# empl.	166	213	0	379	152	237	6	395	226	301	4	531
30-50	# empl.	66	91	0	157	38	65	0	103	57	85	0	142
> 50	# empl.	31	57	0	88	30	43	0	73	30	39	0	69
Total	# empl.	263	361	0	624	220	345	6	571	313	425	4	742

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Dismissals by Professional Category

Indicator	Unit	2022 (Headcount)				2023 (Headcount)				2024 (Headcount)			
Dismissals by professional category		Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total	Women	Men	Other/ Not declared	Total
Executive Committee	# empl.	0	0	0	0	0	3	0	3	1	0	0	1
Directors	# empl.	0	6	0	6	5	7	0	12	2	8	0	10
Department Heads	# empl.	3	12	0	15	4	12	0	16	3	6	0	9
Managers	# empl.	14	15	0	29	9	23	0	32	19	25	0	44
Experts	# empl.	246	328	0	574	202	300	6	508	288	386	4	678
Total	# empl.	263	361	0	624	220	345	6	571	313	425	4	742

New hires

For recruitment we will use Headcounts as the basis for calculation, so that each employee counts as a recruitment.

In 2024, 19,112 new recruitments have been made. Of these hires, 53.7% were women and 80.6% were employees under 30 years of age.

Indicator	Unit	Gender					Age ¹⁾			
Region		Women	Men	Not declared	Other	Total	<30	30-50	>50	Total
USA and Australia	# empl. (Headcount)	5,329	4,860	130	58	10,377	8,904	843	630	10,377
Rest of Europe	# empl. (Headcount)	3,202	2,494	97	8	5,801	4,286	838	677	5,801
Spain	# empl. (Headcount)	1,704	1,159	0	0	2,863	2,178	499	186	2,863
Corporate	# empl. (Headcount)	31	37	3	0	71	29	30	12	71
Total 2024	# empl. (Headcount)	10,266	8,550	230	66	19,112	15,397	2,210	1,505	19,112
Total 2023	# empl. (Headcount)	9,560	8,314	219	49	18,142	14,705	2,061	1,376	18,142

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Absenteeism

Includes common illnesses, work-related incidents and occupational diseases, and maternity and paternity leave. Specific information

on absenteeism due to occupational incidents and illnesses can be found in the Safe and Healthy Workplaces section

Indicator	Unit	2022	2023	2024
Hours of absenteeism	Hours	359,063	355,812	328,520
Hours of absenteeism per employee	Hours/employee ¹⁾	30.5	32.9	28.9

1) Hours/Headcount. Hours/FTE in 2024 is 45.6.

Staff turnover

For the calculation of the turnover rate, Headcounts have been considered and not FTEs, as this is the appropriate indicator for this calculation. The turnover rate is calculated by considering employee departures in the current year compared to the average number of employees during the previous year.

In 2024, there were 8,427 departures (all types of voluntary departures are considered), of which 53.6% were women and 83.4% were under 30 years of age.

The turnover rate was 78.0%, mainly focused on temporary employees. Considering only permanent employees, the rate was 16.5%.

Indicator	Unit	Gender (Headcounts)				Age ¹⁾ (Headcounts)			
		Women	Men	Other/Not declared	Total	<30	30-50	>50	Total
USA and Australia	# empl.	3,340	2,980	58	6,378	5,514	496	368	6,378
Rest of Europe	# empl.	903	655	10	1,568	1,163	239	166	1,568
Spain	# empl.	245	183	0	428	327	83	18	428
Corporate	# empl.	26	25	2	53	21	25	7	53
Total 2024	# empl.	4,514	3,843	70	8,427	7,025	843	559	8,427
Total 2023	# empl.	4,591	4,111	93	8,795	7,293	911	591	8,795

1) Until 2022, the age brackets were <25, 25-45 and >45 years. Since 2023, those brackets have changed to the current values, so certain deviations in data distributions may be due to this reason.

Adjusted gender wage gap

The pay gap was calculated by an independent third party in 2021 by comparing jobs of equal value and their pay. To that end, a job evaluation was carried out with the aim of grouping them into categories that will subsequently allow salary comparisons to be made.

The analysis was conducted by country, with the objective of placing jobs of equal value in a similar global context and mitigating the pay gap analysis

conducted in 2021 (reference period: 1 October 2020 - 30 September 2021) was updated in 2022 for corporate offices to take into account the organizational changes in 2022. In 2023, the gap was only updated in Group 1 of corporate personnel.

The gap in 2024 has been calculated taking as a reference the total compensation of each employee, including fixed salary, in-kind benefits and others, as well as the actual variable remuneration received.

Employees have been gathered into **groups according to the different professional categories**, since it is an adequate indication of the value that each role contributes, and the gap has been analysed for the different locations.

As for the period, the full calendar year 2024, has been considered, including all employees that have been at the company at any time in this period.

The information in the pay gap studies relating to the corporate offices (both Group offices in Spain and regional offices in the USA) and parks is shown in the following tables:

Parques - Pay gap

Reference period January 1, 2024 - December 31, 2024

Country	# employees	Gap Group 1 ¹⁾	Gap Group 2 ¹⁾	Gap Group 3 ¹⁾	Gap Group 4 ¹⁾	Gap Group 5 ¹⁾	Gap Group 6 ¹⁾	Gap Total ²⁾
Spain	2,771	-	-	-	10%	10%	6%	12.5%
Belgium	174	-	-	-	-5%	-5%	-4%	-4.7%
Denmark	276	-	-	-	-	-5%	3%	10.8%
Germany	2,493	-	-	-	22%	-19%	4%	5.9%

Country	# employees	Gap Group 1 ¹⁾	Gap Group 2 ¹⁾	Gap Group 3 ¹⁾	Gap Group 4 ¹⁾	Gap Group 5 ¹⁾	Gap Group 6 ¹⁾	Gap Total ²⁾
Netherlands	630	-	-	-	30%	40%	3%	12.6%
Italy	456	-	-	-	68%	10%	2%	9.8%
Norway	1,097	-	-	-	-5%	16%	5%	7.4%
UK	310	-	-	-	-75%	-8%	3%	8.6%
France	525	-	-	-	-16%	-3%	4%	8.1%
Australia	892	-	-	-	-33%	25%	-5%	-5.1%
USA	9,761	-	-	9%	19%	12%	6%	8.7%

- 1) Group: 1 (CEO); 2 (Other Executive Committee); 3 (Directors); 4 (Department Heads); 5 (Managers); 6 (Experts)
- 2) The calculation includes all employees who have been with the company at some point during 2024, with their annualized wages. Interns and trainees are not included.
- The groups without a percentage gap are those in which both genders were not present, so a comparison cannot be made.

Corporate offices - Pay gap

Reference period 1 January 2022 - 31 December 2022

Country	# employees	Gap Group 1	Gap Group 2	Gap Group 3	Gap Group 4	Gap Group 5	Gap Group 6	Gap Group 7	Gap Group 8	Gap Total
Spain	227	33%	-2%	12%	18%	11%	0%	15%	-13%	8.5%
USA	63	-	-	10%	7%	2%	17%	22%	-	12.0%

Reference period 1 January 2023 - 31 December 2023

Country	# employees	Gap Group 1 ¹⁾	Gap Group 2 ¹⁾	Gap Group 3 ¹⁾	Gap Group 4 ¹⁾	Gap Group 5 ¹⁾	Gap Group 6 ¹⁾	Gap Group 7 ¹⁾	Brecha Grupo 8 ¹⁾	Brecha Total ²⁾
Spain	224	26%	-2%	12%	18%	11%	0%	15%	-13%	8.5%
USA	63	-	-	10%	7%	2%	17%	22%	-	12.0%

- 1) Score by Group: 1 (1000-900; Executive Committee), 2 (899-800; Corporate Managers, Regional Managers); 3 (799-700; Corporate Managers, Regional Managers, Directors); 4 (699-600; Head of Department, Regional Managers, Managers); 5 (599-500; Head of Department, Managers, Experts); 6 (499-400; Experts); 7 (399-300; Experts); 8 (299-200; Administrative Staff)
- 2) The calculation includes all employees who remained at the company during the reference period.

Reference period 1 January 2024 - 31 December 2024

Country	# employees	Gap Group 1 ¹⁾	Gap Group 2 ¹⁾	Gap Group 3 ¹⁾	Gap Group 4 ¹⁾	Gap Group 5 ¹⁾	Gap Group 6 ¹⁾	Gap Total ²⁾
España	251	-	42%	-5%	13%	12%	14%	22.1%
EEUU	83	-	-	19%	14%	7%	5%	15.1%

- 1) Group: 1 (CEO); 2 (Other Executive Committee); 3 (Directors); 4 (Department Heads); 5 (Managers); 6 (Experts)
- 2) The calculation includes all employees who have been with the company at some point during 2024, with their annualized wages. Interns and trainees are not included.
- The groups without a percentage gap are those in which both genders were not present, so a comparison cannot be made.

Annex VIII: Environmental Evaluation According to Locations: Water Stress and Protected Areas

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Adventureland	Low (0-1)	Low (<10%)					
Aquópolis Cartaya	Medium - High (2-3)	Extremely High (>80%)	ES6150006 (1 km) (SAC, SPA)	River Piedras marshes and Rompido sandbank (1 km)			
Aquópolis Costa Dorada	High (3-4)	Extremely High (>80%)	ES0000512 (1 km) (SPA) ES5140004 (< 1 km) (SAC)	Plataforma Marina del Delta del Ebro - Columbretes (< 1 km)			
Aquópolis Cullera	High (3-4)	Extremely High (>80%)	ES0000471 (< 1 km) (SPA)	Albufera de Valencia marshes (< 1 km)			
Aquópolis Torrevieja	Extremely High (4-5)	Extremely High (>80%)	ES0000059 (2 km) (SAC) ES0000485 (2 km) (SPA) ESZZ16009 (3 km) (SPA)	Mata and Torrevieja lagoons (2 km) Tabarca - Cabo de Palos (3 km)			
Aquópolis Villanueva	Medium – High (2-3)	High (40-80%)	ES3110005 (< 1 km) (SAC)	El Escorial - San Martín de Valdeiglesias (3 km)			
Belantis Park	Low - Medium (1-2)	High (40-80%)	DE4639451 (< 1km) (SPA) DE4739302 (2 km) (SAC) DE4739451 (2 km) (SPA)	Leipziger Auwald (< 1 km)			
Blackpool Zoo	Low (0-1)	Low (<10%)		Morecambe Bay (4 km) Ribble and Alt Estuaries (4 km)	UK9020294 (4 km)		
Bo Sommarland	Low (0-1)	Low (<10%)					
Bobbejaanland	Medium – High (2-3)	Extremely High (>80%)	BE2100026 (< 1 km) (SAC)	Zegge (< 1 km)			
Bonbontland	Low – Medium (1-2)	Low - Medium (10-20%)	DK006Y091 (1 km) (SPA) DK006Y231 (3 km) (SAC) DK006Y275 (3 km) (SAC)	Holmegård Mose & Porsmose (1 km)			

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Boomers! Palm Spring	High (3-4)	Extremely High (>80%)				Santa Rosa And San Jacinto National Monument (< 1 km)	
Boomers! Vista	Extremely High (4-5)	Extremely High (>80%)					
Bournemouth Oceanarium	Low (0-1)	Low (<10%)			UK9020330 (< 1 km)		
Cartoon Network Hotel	Low (0-1)	Low (<10%)					
Castle Park	High (3-4)	Extremely High (>80%)					
Corporate Office USA Pennsylvania	Low - Medium (1-2)	Medium - High (20-40%)					
Dutch Wonderland	Low (0-1)	Low (<10%)					
Faunia	High (3-4)	Extremely High (>80%)					
Idlewild	Low (0-1)	Low - Medium (10-20%)					
Kennywood	Low – Medium (1-2)	Medium - High (20-40%)					
Lakes Aquarium	Low (0-1)	Low (<10%)			UK0030306 (2 km)		
Lake Compounce	Low (0-1)	Low (<10%)					
Malibu Norcross	Low - Medium (1-2)	High (40-80%)					
Marineland Park	Medium – High (2-3)	High (40-80%)	FR9301572 (1 km) (SAC) FR9301573 (1 km) (SAC)	Basse vallée du Var (inside)			

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
MEC Acuario Xanadú	Medium – High (2-3)	High (40-80%)	ES3110005 (< 1 km) (SAC)	El Escorial - San Martín de Valdeiglesias (2 km)			
Mirabilandia Park	High (3-4)	Extremely High (>80%)	IT4070010 (< 1 km) (SAC, SPA)	Ortazzo and Ortazzino (3 km)			
Mountasia-Marietta	Low - Medium (1-2)	High (40-80%)					
Movie Park	Low (0-1)	Low (<10%)	DE4307301 (4 km) (SAC) DE4209302 (5 km)				
Nickelodeon Lakeside	Low – Medium (1-2)	High (40-80%)					
Noah's Ark Park	Medium - High (2-3)	High (40-80%)					
Parque de Atracciones	High (3-4)	Extremely High (>80%)					
Parques Reunidos Servicios Centrales	High (3-4)	Extremely High (>80%)	ES3110004 (2 km) (SAC) ES0000011 (4 km) (SPA)	El Pardo-Viñuelas (4 km)			
Raging Waters Los Angeles	High (3-4)	Extremely High (>80%)				Walnut Creek (1 km)	
Raging Waters Sydney	Medium – High (2-3)	High (40-80%)					Prospect (<1 km)
Sand Castle	Low – Medium (1-2)	Medium - High (20-40%)					
Sea Life Park-Hawaii	NO DATA	NO DATA				Ka Iwi Scenic (<1 km) Offshore Island, Kaohikaipu Island (<1 km)	
Selwo Aventura	Extremely High (4-5)	Extremely High (>80%)	ES6170010 (4 km) (SAC) ES6170037 (4 km) (SAC)	Mountain ranges of Ronda, Bermeja and Crestellina (4 km)			

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Selwo Marina	Extremely High (4-5)	Extremely High (>80%)					
Slagharen Park	Low (0-1)	Low (<10%)		Slagharen - de Krim (inside)			
Splish Splash	Medium – High (2-3)	Extremely High (>80%)				Otis Pike Preserve (2 km) Long Island State Pine Barrens Preserve (2 km) Suffolk County Lands (2 km)	
Story Land Park	Low (0-1)	Low (<10%)				Crocker (2 km)	
Teleférico Benalmádena	Extremely High (4-5)	Extremely High (>80%)					
Tropical Islands Park	Medium – High (2-3)	High (40-80%)	DE4151421 (3 km) (SPA) DE3948303 (3 km) (SAC) DE3948305 (3 km)	Spreewald (3 km)			
Tusenfyrd	Low - Medium (1-2)	Low - Medium (10-20%)					
Vogelpark Walsrode	Low - Medium (1-2)	Medium - High (20-40%)	DE2924301 (< 1 km) DE3023301 (3 km)				
Warner Park	High (3-4)	Extremely High (>80%)	ES3110006 (< 1 km) (SAC) ES0000142 (< 1 km) (SPA)	Cortados del Jarama (< 1 km)			
Water Country	Low (0-1)	Low (<10%)				Banfield Rd, Land (< 1 km) Agricultural Conservation Easement Program - Wetland Reserve Easements (ACEP-WRE), Rockingham, NH (2 km)	
Wet & Wild - Emerald Pointe	Low - Medium (1-2)	High (40-80%)					

Park/Site	Water Risk	Water Stress	Red Natura 2000	Key Biodiversity Areas (KBA)	UK SAC & SPA (JNCC)	PAD-US	Protected Areas of Australia
Zoo	High (3-4)	Extremely High (>80%)					

Sources used for data:

Water stress and Water risk: WR (World Resource Institute): Aqueduct 4.0 Current and Future Global Maps Data.

Protected Areas: UNEP-WCMC and IUCN (2024), Protected Planet: The World Database on Protected Areas (WDPA) [Online], February 2024, Cambridge, UK: UNEP-WCMC and IUCN. & 2024 keybiodiversityareas.org

TABLES OF CONTENT

- I. Index of content according to Law 11/2018**
- II. Index of content according to GRI (Global Reporting Initiative)**
- III. Index of content according to the World Economic Forum**
- IV. Index of content according to SASB (Sustainability Accounting Standards Board)**

Index of content required by law 11/2018 of 28 December

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
GENERAL INFORMATION					
Organization					
Brief description of the group's business model, business environment, organization, and structure		X	5-6, 17-27		GRI 2-1, GRI 2-6
Geographical presence	X	X	5	https://www.parquesreunidos.com/en/the-group/about-us	GRI 2-1, GRI 2-6
Objectives and strategies		X	6-10		GRI 2-9, GRI 2-10, GRI 2-12 y GRI 2-22
Main factors and trends which affect future performance		X	12-14 23-26	See also "Sustainability Context" (pg. 12-14)	GRI 2-25
Good governance and Due diligence					
Description of the Group's policies		X	125-129	Annex III- Policies See also 'Our Principles' in each section	GRI 2-16, GRI 2-23, GRI 2-24
Due diligence procedures applied to identify, evaluate, prevent, and mitigate significant risks and impacts		X	17-23	See also 'Management approach' for each material topic	GRI 2-12, GRI 2-13, GRI 2-19, GRI 2-27
Verification and control procedures		X	26-27	See also 'Management approach' for each material topic	GRI 2-5
Measures taken		X		See 'Management approach' and 'Evaluating our approach' for each material topic	GRI 2-25,
Outcomes of these policies		X		See 'Evaluating our approach' for each material topic	GRI-2-24
Key indicators of non-financial results		X	136-142 143-168	See also tables of indicators corresponding to each section and material topic Annex VI- Environmental, Social and Governance Performance – Key Indicators Annex VII – Employee indicators	See each section
Reporting framework					
National, European, or international frame of reference used for each subject		X	3 184-195	This report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards. See Index of content - Index of content according to GRI.	GRI 1-3
Materiality Analysis		X	11-16 130-133	The report includes a summary of the materiality analysis performed and the list of material topics.	GRI 3-1, GRI 3-2, GRI 3-3

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
ENVIRONMENTAL MATTERS					
Policies and Risk management					
A description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	28-29 125-129	See sections: 'Principles (Environment)' and 'Management approach' for each material topic (climate change, energy, water and marine resources, biodiversity and ecosystems and circular economy and waste management). See also Annex III- Policies	GRI 2-23, GRI 2-24, GRI 2-25
The results of such policies and key indicators of the non-financial results		X	30-45 136-140	See 'Evaluating our approach' for each material topic and tables of indicators corresponding to each section and material topic See Annex VI- Environmental, Social and Governance Performance – Key Indicators.	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks		X	15-16 23-26 28-45	See 'Why does it matter?' (risks), 'Management approach' (procedures) and 'Evaluating our approach' (impacts) for each material topic.	GRI 2-25
General information					
Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety		X	28-29		
Environmental assessment or certification procedures		X	28-29		
Resources dedicated to the prevention of environmental risks		X	28-29		
Application of the precautionary principle		X	28-29		GRI 2-23
Provisions and guarantees for environmental risks		X	28-29		
Pollution					
Measures to prevent, reduce or repair emissions which seriously affect the environment, taking into account any form of air pollution specific to an activity, including noise and light pollution.		X	28-29 30-36		GRI 305-5, GRI 305-6, GRI 305-7

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Circular economy and waste prevention and management					
Prevention, recycling and reuse measures, other forms of waste recovery and elimination		X	43-45		GRI 306-2
Actions to combat food waste		X	44		
Sustainable use of the resources					
Water consumption and water supply in accordance with the local limits		X	37-39		GRI 303-1, GRI-303-2 GRI-303-5
Consumption of raw materials and measures adopted to improve the efficiency of their use		X	43		GRI 301-1
Direct and indirect energy consumption and measures adopted to improve energy efficiency		X	34-36		GRI 302-1 GRI-302-4
Use of renewable energy		X	34-36		GRI 302-1
Climate change					
The main greenhouse gas emission elements generated as a result of the company's activities, including the use of the goods and services produced		X	30-33		GRI 305-1 GRI 305-2 GRI-305-4
Measures adopted to adapt to the consequences of climate change		X	30-33		
Medium- and long-term reduction goals established voluntarily to reduce GHG and the means implemented for such purpose		X	30-33 136-140	The environmental targets are included in Annex VI	GRI-305-5
Biodiversity					
Measures adopted to preserve or restore biodiversity		X	40-42		GRI-304-1
Impacts caused by activities or operations in protected areas		X	40-42	See also Annex VIII- Protected Areas	GRI 304-2
SOCIAL AND STAFF MATTERS					
Policies and Risk management					
Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	46-47 125-129	See also section 'Principles (Social)' and 'Why does it matter?' for each material topic See also Annex III - Policies	GRI 2-23, GRI 2-24, GRI 2-25
The results of such policies and key indicators of the non-financial results.		X	48-75 140-141 143-168	See 'Evaluating our approach' for each material topic. See tables of indicators corresponding to each section and material topic:	GRI 2-23, GRI 2-24, GRI 2-25

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
				Annex VI - Environmental, Social, and Governance Performance - Key Indicators Annex VII - Employee Indicators	
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	15-16 23-26 48-75	See 'Why does it matter?' (risks), 'Management approach' (procedures) and 'Evaluating our approach' (impacts) for each material topic.	GRI 2-25

Employment

Total number and breakdown of employees based on diversity criteria (gender, age, country, etc.)		X	55-61 143-168	Annex VII – Employee Indicators	GRI 2-7, GRI 405-1
Total number and breakdown of types of employment contract, annual average for permanent, seasonal, and part-time contracts by gender, age and professional category		X	143-168		GRI 2-7. GRI 2-8
Number of layoffs by gender, age, and professional category		X	164-165		GRI 401-1
Average remuneration and performance broken down by gender, age and professional category or equal value		X	58-59		GRI 2-21
Wage gap, remuneration for same jobs or average for the company		X	167-168		GRI 405-2
Average remuneration for directors and managers, including variable remuneration, per diems and indemnities. Payment to long-term savings plans and any other contributions broken down by gender		X	61		GRI 2-19
Implementation of policies to disconnect from work		X	47; 55		GRI 2-23
Employees with disabilities		X	72		

Work organisation

Work schedule organisation		X	55-56		
Absent hours		X	53 166	Absenteeism rates due to occupational incident / illness (GRI-403-9; GRI-403-10, page 40) and total absenteeism rates (page 145)	GRI 403-2, GRI-403-9 GRI-403-10
Measures to facilitate work-life balance and foster co-responsibility of both parents		X	55; 61		

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Health and safety					
Occupational health and safety conditions		X	50-54		GRI-403-1, GRI-403-8
Occupational incidents, in particular their frequency and seriousness, and occupational illnesses, broken down by gender		X	53		GRI-403-9 GRI-403-10
Labour relations					
Organisation of the social dialogue, including procedures to inform and consult the staff and negotiate with them		X	62-63		GRI 2-29, GRI 402-1 GRI-403-4
Percentage of employees covered by a collective bargaining agreement by country		X	63-65		GRI 2-30
The assessment of the collective bargaining agreements, particularly in the area of occupational health and safety		X	63		GRI 403-4
Training					
The training policies implemented		X	67-68		GRI 404-2
The total training hours by professional category		X	68		GRI 404-1
Universal access for people with disabilities					
Universal access for people with disabilities		X	70-72 88-89	See sections 'Own Workforce- Diversity, Equity and Inclusion' for aspects related to employees, and 'Consumers and End Users – Access to Products and Services. Accessibility and Inclusion' for aspects related to our customers	
Employees with disabilities		X	72		
Equality					
Measures adopted to foster equal treatment and opportunity between men and women		X	70-71		
Equality plans (Chapter III of Constitutional Act 3/2007 of 22 March, governing the effective equality of women and men), measures adopted to foster employment, anti-harassment protocols based on gender, integration, and universal accessibility for people with disabilities		X	70-71		
The policies against all types of discrimination and, where applicable, diversity management		X	70-71		

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
HUMAN RIGHTS					
Policies and Risk management					
Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	46-47 48-49 50-72 111-114	See sections 'Human Rights ' (own workforce, workers in the value chain, consumers and end users) See also sections 'Own Workforce' for aspects related to employees, and section 'Sustainable Procurement' for aspects related to suppliers and supply chain.	GRI 2-23, GRI 2-24
The results of such policies and key indicators of the non-financial results.		X	48-49 50-72 111-114	See sections 'Human Rights ' (own workforce, workers in the value chain, consumers and end users) See also sections 'Own Workforce' for aspects related to employees, and section 'Sustainable Procurement' for aspects related to suppliers and supply chain.	GRI 2-23
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	46-47 48-49 50-72 111-114	See 'Why does it matter?' (risks), 'Management approach' (procedures) and 'Evaluating our approach' (impacts).	GRI 2-25
Detailed information					
Application of human rights due diligence procedures		X	47		GRI 2-23
Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and repair possible abuses committed		X	48-49		GRI 2-23
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Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organization related to respect for freedom of association and the right to collective bargaining		X	48-49	See also section 'Sustainable Procurement ' for aspects related to suppliers and supply chain.	GRI 407-1, GRI 2-30

Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Elimination of discrimination in respect of employment and occupation		X	48-49	See also section 'Sustainable Procurement'	
Suppression of forced or compulsory labour		X	48-49	See also section 'Sustainable Procurement'	
Effective abolition of child labour		X	48-49	See also section 'Sustainable Procurement'	

FIGHT AGAINST CORRUPTION AND BRIBERY

Policies and Risk management

Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	100-109 125-129	See section 'Principles (Governance)' and 'Management approach' See also 'Annex III- Policies'	GRI-2-23, GRI 2-24
The results of such policies and key indicators of the non-financial results.		X	105 108-109	See 'Evaluating our approach'	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	101-105	See 'Why does it matter?' (risks), 'Management approach' (procedures) and 'Evaluating our approach' (impacts).	GRI 2-25

Detailed information

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Measures to fight money laundering		X	104 106-109		
Contributions to foundations and non-profit organizations		X	77-78		

SOCIETY

Policies and Risk management

Description of the policies applied by the group regarding such matters, which must include the due diligence procedures applied for identifying, assessing, preventing, and mitigating the significant risks and impacts and those for verification and control, including the measures adopted		X	46-47 76-83 125-129	See section 'Principles (Social)' and 'Management approach' See also Annex III- Policies	GRI-2-23, GRI 2-24
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Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
The results of such policies and key indicators of the non-financial results.		X	76-83	See 'Evaluating our approach' for each material topic	GRI 2-23, GRI 2-24
The main risks related to these matters in connection with the group's activities, including, when pertinent and proportional, the commercial relations, products or services which may have negative effects on those areas, and how the group manages such risks, explaining the procedures used to detect and evaluate them in accordance with the benchmark national, European, or international frameworks used in each matter. Information must be included about the impacts which are detected, providing their breakdown, in particular regarding the short-, medium- and long-term risks .		X	76-83	See 'Why does it matter?' (risks), 'Management approach' (procedures) and 'Evaluating our approach' (impacts).	GR 2-25
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The impact of the company's activity on employment and local development		X	76-78 79-84	See also section 'Own Workforce'	GRI 2-25; GRI 413-1 GRI 413-2
The impact of the company's activity on the local population and the territory		X	76-78 79-84	See also section 'Own Workforce'	GRI 2-25; GRI 413-1 GRI 413-2
The relations maintained with the players of local communities and the type of dialogue with them		X	76-78 79-84	See also section 'Social Impact'	GRI 2-25, GRI 2-29 GRI 413-1; GRI 413-2
The association or sponsorship actions		X	77-78	See also section 'Social Impact'	GRI 2-28
Subcontracting and suppliers					
The inclusion of social, gender equality and environmental issues on the procurement policy		X	111-112		GRI 308-1, GRI 414-1
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Supervision and audit systems and their results		X	113	See also section 'Safe and Healthy workplaces' for aspects related to contractors' health and safety	
Consumers					
Health and safety measures for consumers		X	85-87		GRI 416-1 GRI 416-2
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Benefits by country		X	117		GRI 201-1, GRI 207-4
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Information required by the Non-Financial Information Act	Website	Sustainability Report	Page number	Comments	GRI Indicator
Public subsidies received		X	116		GRI 201-4

Index of content according to GRI (Global Reporting Initiative)

Parques Reunidos has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024

GRI 1 used: GRI 1: Foundation 2021

GRI Sector Standards: No GRI Sector Standards are applicable.

The Sustainability Report, and consequently the GRI Content Index, includes **information on identified material topics**, as well as **information on other topics** that, while deemed non-material as a result of the materiality analysis conducted, may be relevant to certain stakeholders or are specifically required by Law 11/2018. In this regard, and in order to facilitate the identification of information for report users, **the present GRI Content Index includes all GRI indicators in the corresponding order of these standards:**

- When it comes to material topics, **the corresponding material topic is identified along with the relevant GRI indicator or group of indicators** ["MATERIAL TOPIC: name"]
- For non-material topics, the indicator is identified as ["ADDITIONAL INFORMATION"]

GRI REFERENCE AND DESCRIPTION		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 2 GENERAL CONTENTS 2021						
GRI 2-1	Organizational details		x	5 120	no	Piolin Bidco S.A.U. Calle Federico Mompou, 5, Las Tablas Business Park, Building 1, 3rd floor, 28050, Madrid, Spain https://www.parquesreunidos.com/en/the-group/about-us and Annex I
GRI 2-2	Entities included in the organization's sustainability reporting		x	120	no	https://www.parquesreunidos.com/en/the-group/about-us and Annex I
GRI 2-3	Reporting period, frequency and contact point		x	3	no	Year 2024 (January 1 to December 31, 2024). Annual reporting Isidora Díaz Heredia (Chief HSE and Sustainability Officer) idheredia@grpr.com
GRI 2-4	Restatements of information		x	134-135	no	See "Management Approach" for each chapter and Annex VI

GRI 2-5	External assurance		x	204	no	The report has been verified by KPMG in accordance with the defined process and scope in Law 11 / 2018
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Activities and workers

GRI 2-6	Activities, value chain and other business relationships	x	x	5, 12 48-49 111-114	no	See 'Our Business', 'Human Rights' and 'Sustainable Procurement'
GRI 2-7	Employees		x	50-75	no	See "Own Workforce"
GRI 2-8	Workers who are not employees		x	50-54 55-56	no	See "Own Workforce"

Governance

GRI 2-9	Governance structure and composition		x	17-23	no	
GRI 2-10	Nomination and selection of the highest governance body		x	18	no	
GRI 2-11	Chair of the highest governance body		x	18	no	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts		x	18-19 20-21	no	
GRI 2-13	Delegation of responsibility for managing impacts		x	20-21	no	
GRI 2-14	Role of the highest governance body in sustainability reporting		x	19	no	
GRI 2-15	Conflicts of interest		x	102-103	no	
GRI 2-16	Communication of critical concerns		x	19	no	
GRI 2-17	Collective knowledge of the highest governance body		x	20	no	
GRI 2-18	Evaluation of the performance of the highest government body		x	21	no	
GRI 2-19	Remuneration policies		x	19	no	
GRI 2-20	Process to determine remuneration		x	19	no	
GRI 2-21	Annual Total Compensation Ratio		x	60	no	

Strategy, policies and practices

GRI 2-22	Statement on sustainable development strategy		x	8-9	no	
GRI 2-23	Policy commitments		x	6-10 125-129	no	
GRI 2-24	Embedding policy commitments		x	122-124 125-129	no	
GRI 2-25	Processes to remedy negative impacts		x	20-21	no	
GRI 2-26	Mechanisms for seeking advice and raising concerns		x	106-109	no	
GRI 2-27	Compliance with laws and regulations		x	101-105	no	
GRI 2-28	Membership associations		x	78	no	
GRI 2-29	Approach to stakeholder engagement		x	14	no	
GRI 2-30	Collective bargaining agreements		x	62-65	no	

GRI 3 – MATERIAL ISSUES 2021

		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 3-1	Process for determining material topics		x	11-16 130-133	no	
GRI 3-2	List of material topics		x	15-16	no	
GRI 3-3	Management of material topics		x		no	See "Management Approach" in the sections corresponding to each of the material topics.

GRI 200 – ECONOMIC

GRI 201 - Economic performance 2016

ADDITIONAL INFORMATION

GRI 201-1	Direct economic value generated and distributed		x	5	no	
GRI 201-2	Financial implications and other risks and opportunities for the organization's activities due to climate change		x	23 30-33	no	

GRI 201-3	Coverage of the organization's defined benefit plan obligations		x	187	no	The benefit and retirement plans are regulated according to the applicable national legislation. The Group does not provide a retirement plan to its employees.
GRI 201-4	Financial assistance received from government		x	116	no	
GRI 202 - Market presence 2016		MATERIAL TOPIC: WORKING CONDITIONS				
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation		x	60-61	no	
GRI 202-2	Proportion of senior management hired from the local community		x		yes	Reason for omission: Currently, Parques Reunidos does not have consolidated information regarding the proportion of senior executives hired from the local community. An action plan is underway to gather this information and include it in the Sustainability Report for the reporting year 2025. The majority of park employees, including park management committees, are from the local community. Given the international nature of the group, members of the Executive Committee may not necessarily be from the local community.
GRI 203 - Indirect economic impacts 2016						
GRI 203-1	Infrastructure investments and services supported				yes	Reason for omission: Not material
GRI 203-2	Significant indirect economic impacts				yes	Reason for omission: Not material
GRI 204 - Procurement practices 2016						
GRI 204-1	Proportion of spending on local suppliers				yes	Reason for omission: Currently, Parques Reunidos doesn't have available consolidated information relative to the proportion of spending on local suppliers. An action plan is underway to gather this information and include it in the Sustainability Report for the reporting year 2025.
GRI 205 - Anti-corruption 2016		MATERIAL TOPIC: ANTI-CORRUPTION AND ANTI-BRIBERY PRACTICES				
GRI 205-1	Operations assessed for risks related to corruption		x	101	no	
GRI 205-2	Communication and training on anti-corruption policies and procedures		x	105	no	
GRI 205-3	Confirmed incidents of corruption and actions taken		x	108-109	no	

GRI 206 - Anti-competitive behaviour 2016		MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS				
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		X	188	no	No legal actions are pending or concluded during the reporting period regarding unfair competition. No infringements of applicable legislation regarding monopolistic practices and against free competition have been detected.
GRI 207 - TAX		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 207 – Tax 2019		ADDITIONAL INFORMATION				
GRI 207-1	Approach to tax		X	115-116	no	
GRI 207-2	Tax governance, control, and risk management		X	115-116	no	
GRI 207-3	Stakeholder engagement and management of concerns related to tax		x	115-116	no	
GRI 207-4	Country-by-country reporting		x	117	no	
GRI 300 - ENVIRONMENTAL		Website	Sustainability Report	Page number	Omission	Reason/Explanation of Omission / Comments
GRI 301 – Materials 2016		MATERIAL TOPIC: CIRCULAR ECONOMY AND WASTE MANAGEMENT				
GRI 301-1	Materials used by weight or volume		x		yes	Reason for omission: Since our parks are not production centers, the quantity of materials used is not representative of the Group's environmental performance (see details on page 43). Currently, Parques Reunidos does not have consolidated information regarding the quantity of materials used. An action plan is underway to gather this information for certain products used in the catering area and include it in the Sustainability Report for the reporting year 2025.
GRI 301-2	Recycled input materials				yes	
GRI 301-3	Reclaimed products and their packaging materials				yes	
GRI 302 – Energy 2016		MATERIAL TOPIC: ENERGY MANAGEMENT				
GRI 302-1	Energy consumption within the organization		x	34-36	no	
GRI 302-2	Energy consumption outside of the organization		x	32-33	no	
GRI 302-3	Energy intensity		x	36	no	
GRI 302-4	Reduction of energy consumption		x	34-35	no	

GRI 302-5	Reductions in energy requirements of products and services		x	34-35	no	
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GRI 303 – Water and Effluents 2018	MATERIAL TOPIC: WATER MANAGEMENT
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GRI 303-1	Interaction with water as shared resource		x	37-38	no	
GRI 303-2	Management of water discharge-related impacts		x	37	no	
GRI 303-3	Water withdrawal		x	38-39	no	The extraction of water is carried out in accordance with the local requirements of the country, state, or region. Since our parks are not production centers, the extracted water is not incorporated into any product. Therefore, the figures reported as water consumption are figures of water extraction from the various sources mentioned. This criterion has been selected to simplify calculations and improve traceability, as there is currently evidence of water extraction (e.g., invoices), but in several parks, there is no evidence of the quantity of discharged water.
GRI 303-4	Water discharge				yes	<p>The discharge of water is carried out in accordance with the local requirements of the country, state, or region. Most of the waters are discharged into the municipal network. No unauthorized discharges have occurred during the reporting year.</p> <p>Reason for omission: Information not available or incomplete. Since our parks are not production centers, the extracted water is not incorporated into any product, so the figures reported as water consumption can be considered equivalent to the amount of water discharged, except for water directly consumed by visitors or evaporated during the use of water attractions, pools, or others. This criterion has been selected to simplify calculations and improve traceability, as there is currently evidence of water extraction (e.g., invoices), but there is no evidence in all parks of the quantity of discharged water (e.g., discharged into the municipal network). An action plan is underway to obtain more complete information on the water balance and include it in the Sustainability Report for the reporting year 2025.</p>
GRI 303-5	Water consumption		x	38-39	no	

GRI 304 – Biodiversity 2016	MATERIAL TOPIC: BIODIVERSITY CONSERVATION
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GRI 304-1	Operational sites owned, leased, managed, or adjacent to protected areas, and located in areas of high biodiversity value outside of protected areas		x	40 169-173	no	
GRI 304-2	Significant impacts of activities, products, and services on biodiversity	x	x	40-42	no	No significant direct or indirect negative impacts on biodiversity have been detected as a result of the Group's activities with reference to the headings included in the GRI 304-2 content. Regarding positive impacts (biodiversity conservation activities carried out by the Group's zoos and aquariums, as well as by the Parques Reunidos Foundation and the Marineland Association), please refer to the chapter "Parques Reunidos Spirit" and the websites of the zoos and aquariums.
GRI 304-3	Habitats that have been protected or restored				yes	Reason for omission: Not applicable. This content refers to areas where remediation has been completed. The Group's activities do not necessitate habitat restoration.
GRI 304-4	Total number of IUCN red list species and national conservation list species with habitats in areas affected by operations				yes	Reason for omission: Not applicable. The Group's activities do not pose a threat to plant and animal species according to GRI 304-4 content.

GRI 305 – Emissions 2016

MATERIAL TOPIC: CLIMATE CHANGE

GRI 305-1	Other indirect greenhouse gas (GHG) emissions (Scope 3)		x	32-33	no	Consolidation approach: financial control
GRI 305-2	Greenhouse gas (GHG) emissions intensity		x	32-33	no	Consolidation approach: financial control
GRI 305-3	Reduction of greenhouse gas (GHG) emissions		x	32-33	no	
GRI 305-4	Emissions of ozone-depleting substances (ODS)		x	32-33	no	
GRI 305-5	Reduction of greenhouse gas (GHG) emissions		x	30-31	no	
GRI 305-6	Emissions of ozone-depleting substances (ODS)				yes	Reason for omission: Not material. The emissions of ozone-depleting substances in our activities are non-significant. This indicator is therefore considered non-material.
GRI 305-7	NOx, SOx, and other significant air emissions				yes	Reason for omission: Not material. The NOx, SOx emissions in our activities are non-significant. This indicator is therefore considered non-material.

GRI 306 – Waste 2020

MATERIAL TOPIC: CIRCULAR ECONOMY AND WASTE MANAGEMENT

GRI 306-1	Waste generation and significant		x	43-44	no	
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	waste-related impacts				
GRI 306-2	Management of significant waste related impacts		x	43-44	no
GRI 306-3	Waste generated		x	45	no
GRI 306-4	Waste diverted from disposal		x	45	no
GRI 306-5	Waste directed to disposal		x	45	no

GRI 307 - Environmental Compliance 2016
MATERIAL TOPIC: CHANGES IN LAW AND REGULATIONS. INCREASED REGULATORY PRESSURE

GRI 307-1	Non-compliance with environmental laws and regulations- Cost of fines and non-monetary sanctions due to non-compliance with environmental laws and regulations		x	191	no	No significant fines or significant non-monetary sanctions have been received for non-compliance with environmental regulations during the reporting period.
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GRI 308 - Environmental evaluation of Suppliers 2016
MATERIAL TOPIC: SUSTAINABLE PROCUREMENT

GRI 308-1	Percentage of new suppliers that were assessed and selected using environmental criteria		x	114	no	
GRI 308-2	Negative potential or real environmental impacts in the supply chain and actions taken to mitigate them		x	191	no	No real or potential negative environmental impacts have occurred in the supply chain.

GRI 400 - SOCIAL

Website

Sustainability Report

Page number

Omission

Reason/Explanation of Omission / Comments

GRI 401 – Employment 2016
MATERIAL TOPIC: WORKING CONDITIONS

GRI 401-1	New employee hires by age group, gender, and region. Employee turnover, by age group, gender, and region.		x	166-167	no	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, with details by significant location of operations		x	192	no	Employee benefits are associated to their professional category rather than their type of contract.

GRI 401-3	Parental leave		x	61	no	
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GRI 402 - Labour/management relations 2016 **MATERIAL TOPIC: WORKING CONDITIONS**

GRI 402-1	Minimum notice periods for organizational changes		x	63	no	The minimum notice periods for organizational changes are regulated in accordance with the legislation in force in each country.
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GRI 403 - Occupational health and safety 2018 **MATERIAL TOPIC: OCCUPATIONAL HEALTH AND SAFETY**

GRI 403-1	Worker participation, consultation and communication on occupational health and safety matters		x	50-52	no	See "Safe and healthy workplaces"
GRI 403-2	Worker training on occupational health and safety		x	51	no	See "Safe and healthy workplaces"
GRI 403-3	Promotion of worker health		x	51	no	See "Safe and healthy workplaces"
GRI 403-4	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships		x	51-52	no	See "Safe and healthy workplaces"
GRI 403-5	Workers covered by an occupational health and safety management system		x	52	no	See "Safe and healthy workplaces"
GRI 403-6	Work-related injuries		x	52	no	See "Safe and healthy workplaces"
GRI 403-7	Work-related ill health		x	52	no	See "Safe and healthy workplaces"
GRI 403-8	Occupational health and safety management system		x	50	no	See "Safe and healthy workplaces"
GRI 403-9	Hazard identification, risk assessment, and incident investigation		x	52-53	no	See "Safe and healthy workplaces"
GRI 403-10	Occupational Health services		x	53	no	See "Safe and healthy workplaces"

GRI 404 - Training and awareness 2016 **MATERIAL TOPIC: TRAINING AND SKILLS DEVELOPMENT**

GRI 404-1	Average hours of training per year per employee, with detail by gender and professional category		x	68	no	See "Training and development - Talent management"
GRI 404-2	Programs for improving employee skills and transition assistance programs		x	67-68	no	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews		x	69	no	

GRI 405 - Diversity and equal opportunity 2016 **MATERIAL TOPIC: DIVERSITY, EQUITY AND INCLUSION**

GRI 405-1	Diversity of governance bodies and employees, by gender, age group, belonging to minority groups and other diversity indicators		x	17 55-58 72 143-168	no	
GRI 405-2	Ratio of basic wage and remuneration of women to men by professional category		x	58-60	no	

GRI 406 - Non-discrimination 2016 **MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS**

GRI 406-1	Total number of incidents of discrimination and corrective actions taken		x	108-109	no	
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GRI 407 - Freedom of association and collective bargaining 2016 **MATERIAL TOPIC: WORKING CONDITIONS**

GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		x	48-49	no	See "Labour Relations", "Human Rights" and "Sustainable Procurement"
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GRI 408 - Child labour 2016 **MATERIAL TOPIC: SUSTAINABLE PROCUREMENT**

GRI 408-1	Operations and suppliers with significant risk of cases of child labour		x	48-49	no	See "Labour Relations", "Human Rights" and "Sustainable Procurement"
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GRI 409 - Forced or compulsory labour 2016 **MATERIAL TOPIC: SUSTAINABLE PROCUREMENT**

GRI 409-1	Operations and suppliers with significant risk of cases of forced or compulsory labour		x	48-49	no	See "Labour Relations", "Human Rights" and "Sustainable Procurement"
GRI 410 - Security Practices 2016						
GRI 410-1	Security personnel trained in human rights policies or procedures				yes	Reason for omission: Not material
GRI 411 - Rights of indigenous peoples 2016						
GRI 411-1	Incidents of violations of the rights of indigenous peoples				yes	Reason for omission: Not material
GRI 412 - Human rights assessment 2016						
GRI-412-1	Operations that have been subject to human right reviews or impact assessments				yes	Reason for omission: Not material
GRI-412-2	Employee training on human right policies and procedures				yes	Reason for omission: Not material
GRI 412-3	Significant investment agreements and contracts that include human right clauses or that underwent human right screening				yes	Reason for omission: Not material
GRI 413 - Local communities 2016 MATERIAL TOPIC: SOCIAL IMPACT PROJECTS						
GRI 413-1	Operations with local community engagement, impact assessments, and development programs		x	79-83	no	
GRI 413-2	Operations with significant actual and potential negative impacts on local communities		x	40-42 194	no	No significant negative impacts have been detected on local communities.
GRI 414 - Supplier social assessment 2016 MATERIAL TOPIC: SUSTAINABLE PROCUREMENT						
GRI 414-1	New suppliers that were screened using social criteria		x	114	no	

GRI 414-2	Negative social impacts in the supply chain and actions taken		x	195	no	No negative social impacts have been detected in the supply chain.
GRI 415 - Public Policy 2016 MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS						
GRI 415-1	Political contributions to political parties or political representatives		x	195	yes	No contributions are done to political parties and/or political representatives
GRI 416 - Customer health and safety 2016 MATERIAL TOPIC: GUEST HEALTH AND SAFETY						
GRI 416-1	Assessment of the health and safety impacts of product and service categories		x	85-87	no	
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		x	85-87	no	
GRI 417 - Marketing and labeling 2016 MATERIAL TOPIC: GUEST HEALTH AND SAFETY						
GRI 417-1	Requirements of information and labelling for products and services		x	85-87	no	
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling		x	195	no	There have been no cases of non-compliance related to information and labelling of products and services during the reporting period
GRI 417-3	Incidents of non-compliance concerning marketing communications		x	195	no	There have been no cases of non-compliance related to marketing communications during the reporting period
GRI 418 - Customer privacy 2016 MATERIAL TOPIC: PRIVACY						
GRI 418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data		x	97-99	no	
GRI 419 - Socioeconomic compliance 2016 MATERIAL TOPIC: CORPORATE CULTURE AND BUSINESS ETHICS						
GRI 419-1	Non-compliance with laws and regulations in the social and economic areas		x	195	no	There have been no cases of Breach of laws and regulations in the social and economic fields during the reporting period

Index according to World Economic Forum Principles

Topic	Core metrics and disclosures	Sustainability Report	Page Number	Comments	GRI Indicator
PRINCIPLES OF GOVERNANCE					
Governing purpose	Purpose	x	6		GRI 2-9 GRI 2-12 GRI 2-22
Quality of governing body	Governance body composition	x	17-23		GRI 2-9 GRI 405-1A
Stakeholder engagement	Material issues impacting stakeholders	x	11-16		GRI 2-29 GRI 3-1 GRI 3-2
Ethical behaviour	Anti-corruption	x	101-105		GRI 205-2 GRI 205-3
	Protected ethics advice and reporting mechanisms	x	103-104 106-109		GRI 2-26
Risk and opportunities	Integrating risk and opportunity into business process.	x	17-27		GRI 2-25
PLANET					
Climate change	Greenhouse gas (GHG) emissions	x	30-33		GRI 305: 1-3
	TCFD implementation	x	30-33	Parques Reunidos is working to implement the TCFD recommendations in the Sustainability Report for the reporting year 2025.	
Nature loss	Land use and ecological sensitivity	x	40-42		GRI 304-1
Freshwater availability	Water consumption and withdrawal in water-stressed areas	x	37-39		
PEOPLE					
Dignity and equality	Diversity and inclusion	x	70-72 79-83 88-89		GRI 405-1B
	Pay equality	x	58-60		GRI 405-2
	Wage level	x	60-61		GRI 202-1

Topic	Core metrics and disclosures	Sustainability Report	Page Number	Comments	GRI Indicator
	Risk for incidents of child, forced or compulsory labour		48-49		GRI408-1B GRI 409-1
Health and well-being	Health and safety	x	50-54 85-87		GRI 403-A,B GRI 403-6A
Skills for the future	Training provided	x	67-69		GRI 404-1
PROSPERITY					
Employment and wealth generation	Absolute number and rate of employment	x	56-57 143-168	See section 'Own Workforce'	GRI 401-1 A.B
	Economic contribution	x	116		GRI 201-1 GRI 201-4
	Financial investment contribution				
Innovation of better products and services	Total R&D expenses				
Community and social vitality	Total tax paid	x	117	Corporate income tax accrued on profit	GRI 201-1

Index of content according to SASB (Sustainability Accounting Standards Board)

This table includes disclosure topics on sustainability and accounting metrics according to the SASB **Leisure Facilities standard (SV-LF)**, which corresponds to Parques Reunidos main activity.

As additional information, since some of our parks have restaurants and/or accommodation, the corresponding indicators from the SASB sectors Hotels and Lodging (SV-HL) and Restaurants (FB-RN) are also included, although some of them may not be material.

Unless otherwise specified, when reporting data for indicators corresponding to SV-HL and FB-RN, the indicator corresponding to the entire Group's activity is included, not just the restaurants/hotels

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
Energy Management	SV-LF-130a.1 SV-HL-130a.1 FB-RN-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Gigajoules (GJ), Percentage (%)	Pg. 35-36 (1) 730,404 (2) 72% (3) 73%	730,404 GJ = 202,890 MWh
Water Management	SV-HL-140a.1 FB-RN-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	Pg.38-39 (1) 4,208 1000m ³ (2) 67%	Amount of water consumed in areas of high or extremely high-water stress: 2.799 1000m ³ . Of that total, 19% is recycled water and 17% is ground water.
Food & Packaging Waste Management	FB-RN-150a.1	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	Metric tonnes (t), Percentage (%)	Pg. 45 (1) 13,506 t (2) 5,2% (3) 73%	The amount of food waste from park restaurants totaled 701 tons. Ou of the 13.506 tons of waste generated, 51% was managed through recovery operations, a percentage that increases to 73% if incineration with energy recovery is also included.
	FB-RN-150a.2	(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, and (3) percentage that is recyclable, reusable, or compostable	Metric tonnes (t), Percentage (%)	-	This data is currently not available because restaurants are not our primary activity. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
Ecological Impacts	SV-HL-160a.1	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Number	Pg. 169-173 (1) 28	All our parks are taken into consideration, not just those with accommodations. Among these, we include those located inside or within a 5 km radius from a conservation area.
	SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services	n/a	Pg. 28-29 Pg. 40-42	

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
Customer Safety	SV-LF-250a.1	(1) Fatality rate and (2) injury rate for customers	Rate	Pg. 86-87 (1) 0 (2) 0,05	Customer injury rate: 0,05 incidents/10 ⁶ visitors. The mortality rate has been 0.
	SV-LF-250a.2	(1) Percentage of facilities inspected for safety, (2) percentage of facilities that failed inspection	Percentage (%)	Pg. 86-87 (1) 100% (2) 0%	All parks in the Group have been inspected and have passed said inspection.
Food Safety	FB-RN-250a.1	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	Percentage (%)	Pg. 60 (1) 100% (2) 0%	No critical food safety violations have been received.
	FB-RN-250a.2	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tonnes (t)	(1) 0 (2) 0	No food recalls have been conducted during the reporting year at park restaurants or food outlets.
	FB-RN-250a.3	Number of confirmed foodborne disease outbreaks, percentage resulting in public health authority investigation	Number, Percentage (%)	0	No foodborne illness outbreaks linked to food sold at our parks or facilities have been confirmed.
Nutritional Content	FB-RN-260a.1	(1) Percentage of meal options consistent with dietary guidelines and (2) revenue from these options	Percentage (%), Presentation currency	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-260a.2	(1) Percentage of children's meal options consistent with dietary guidelines for children and (2) revenue from these options	Percentage (%), Presentation currency	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-260a.3	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines for children	Percentage (%)	-	Non-material information, as restaurants are not our primary activity.
Labour Practices	SV-HL-310a.1 FB-RN-310a.1	(1) Voluntary and (2) involuntary turnover rate for lodging facility employees	Rate	-	Non-material information, as lodging is not our primary activity The turnover rate including total employees in parks and offices was 78%, primarily focused on temporary employees. Considering only permanent employees, it was 16,5% (calculated as the total exits divided by the average permanent staff of the previous year).

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
	SV-HL-310a.2 FB-RN-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Presentation currency	0€	Parques Reunidos implemented in 2024 a Procedure regarding eventual judicial, administrative and arbitration proceedings and the reporting of the resulting fines, penalties, sanctions or damages , in order to establish common criteria at Group level for: I.Dealing with disputes which could give rise to legal action being brought by or against any of the Group's companies and II.Reporting the resulting fines, penalties, sanctions (whether monetary or non-monetary) and/or damages awards.
	SV-HL-310a.3 FB-RN-310a.2	(1) Average hourly wage and (2) percentage of lodging facility employees earning minimum wage, by region	Presentation currency, Percentage (%)	Pg. 58 (1) Annual salary /€/year) Grupo: 29,466 € Spain Parks: 19,437 € Rest of Europe Parks: 29,567 € USA/Australia Parks: 30,122 € Spain Corporate Offices: 87.893 € USA Corporate Offices: 102.659 € (2) -	(1) Due to operating in many countries where wage is not expressed as an hourly rate, but rather as an annual quantity, our average wage data is a year ratio. (2) All Parques Reunidos employees receive at least the minimum wage established in each operating country. However, currently, data on the percentage of employees whose salary exactly matches this minimum is not available. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
	SV-HL-310a.4	Description of policies and programmes to prevent worker harassment	n/a	Pg. 66-67	
Workforce Health & Safety	SV-LF-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	Pg. 63 (1) a) 1.61 recordable injuries/hours worked b) * (2) a) 32,11 near misses/hours worked b) -	(1) "Recordable incidents" are considered as those that require medical treatment beyond first aid. For the Sustainability Report, the rate is calculated as the total amount of recordable incidents over 10 ⁶ hours worked (89 recordable incidents / 11,018 10 ⁶ hours worked). For this indicator SASB recommended methodology was used (89 recordable incidents*200,000 hours/hours worked) (2) "Near misses" are considered as incidents that only require first aid treatment, as well as situations that potentially could have caused harm to the involved workers. Near misses are internally recorded but not reported. (1,769 near misses*200,000 / 11,018 10 ⁶ hours worked).

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
					*Contractor incidents are recorded but, due to the majority of contracts being per service and not per hour, there is no sufficient information to calculate the rates. In 2024, the absolute number of contractor recordable injuries was 15.
Supply Chain Management & Food Sourcing	FB-RN-430a.1	Percentage of food purchased that (1) meets environmental and social sourcing standards, and (2) is certified to third-party environmental or social standards	Percentage (%) by cost	-	This data is currently not available. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025.
	FB-RN-430a.2	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	Percentage (%) by number, Percentage (%) by weight	-	Non-material information, as restaurants are not our primary activity.
	FB-RN-430a.3	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	n/a	Pg. 73 - 74	
Climate Change Adaptation	SV-HL-450a.1	Number of (lodging)* facilities located in 100-year flood zones	Number	3	Based on the European Commission's database: <i>Flood hazard map of the World - 100-year return period</i> . *Considering the entire Group, the affected locations are Sand Castle, Kennywood, and the Corporate Offices of Pennsylvania. None of them have accommodations.
Activity Metric	SV-LF-000.A	Attendance	Number	19,565,236 visitors	
	SV-LF-000.B	Number of customer-days	Number	81,799 hours	Estimation based on the average opening hours of our parks in Spain x Total days of operation across all our parks.
	SV-HL-000.A	Number of available room-nights	Number	-	Non-material information, as accommodation is not our primary activity. Only 9 of our parks have their own accommodation. ¹
	SV-HL-000.B	Average occupancy rate	Rate	-	Non-material information, as accommodation is not our primary activity. Only 9 of our parks have their own accommodation. ¹
	SV-HL-000.C	Total area of lodging facilities	Square metres (m ²)	22,549,435 m ²	Total area of all our facilities: parks and offices
	SV-HL-000.D	Number of lodging facilities and the percentage that are: (1) managed, (2) owned and leased, (3) franchised	Number, Percentage (%)	(2) 100%	All parks are categorized as (2), because some of them are owned by the Group, while others are operated under lease arrangements (in most cases, the lease pertains only to the land) or are subject to

Topic	Code	Metric	Unit of measure	Response / Sustainability Report Reference	Comments
					administrative concessions (which we categorize, for the proposed categorization, as similar to a lease).
	FB-RN-000.A	Number of (1) entity-owned and (2) franchise restaurants	Number	- USA: (1) 269 own + 14 own franchise (2) 0 third-party - Rest of Europe: (1) 211 own + 10 own franchise (2) 12 third party - Spain: (1) 137 own + 17 own franchise (2) 0	The question has been adapted to the situation of food and beverage outlets in the Group's parks. (1) Own outlets/restaurants are considered, as well as franchises of other brands owned by the parks and operated by their own employees. (2) Outlets/Restaurants that are not owned by the park and are operated by third parties are considered.
	FB-RN-000.B	Number of employees at (1) entity-owned and (2) franchise locations	Number	-	This data is currently not available because restaurants are not our primary activity. Parques Reunidos will gather this information and include it in the Sustainability Report for the reporting year 2025. See response to question FB-RN-000.A

- 1) The unit that SASB refers to as "Speed" has been translated as "Ratio".
- 2) Parks with accommodation: Adventureland, Dutch Wonderland, Lake Compounce, Marineland, Noah's Ark, Selwo Aventura, Slagharen, Story Land, and Tropical Islands. Story Land y Noah's Ark have accommodation for employees

Independent Verification Report



Piolin Bidco, S.A.U. and Subsidiaries

**Independent Assurance Report on the
Sustainability Report which includes the Non-
Financial Information Statement (NFIS)**

31 December 2024

*(Translation from the original in Spanish. In the
event of discrepancy, the Spanish-language
version prevails.)*



KPMG Auditores, S.L.
Pº. de la Castellana, 259 C
28046 Madrid

Independent Assurance Report on the Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for 2024

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the Sole Shareholders of Piolin Bidco, S.A.U.

We have been engaged by Piolin Bidco, S.A.U. management to perform a limited assurance review of the accompanying Sustainability Report (hereinafter, the Report) of Piolin Bidco, S.A.U. (hereinafter, the Parent) and subsidiaries (hereinafter, the Group) for the year ended 31 December 2023, prepared in accordance with the Sustainability Reporting Standards (hereinafter, GRI Standards), as described in "Index of content according to GRI (Global Reporting Initiative)", and the SASB Leisure Facilities standard (SV-LF), Hotels and Lodging (SV-HL) and Restaurants (FB-RN) indicators as described in "Index of content according to SASB (Sustainability Accounting Standards Board)", of the Report.

In addition, pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the Consolidated Non-Financial Information Statement (hereinafter NFIS) of the Group at 31 December 2024, included in the Report, which in turn forms part of the Group's consolidated Directors' Report, prepared in accordance with prevailing legislation and GRI Standards, based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the aforementioned NFIS.

The Report includes additional information to that required by GRI standards, SASB indicators and prevailing mercantile legislation concerning non-financial information, which has not been the subject of our assurance work. Our work was limited exclusively to providing assurance on the information identified in the "Index of content according to GRI (Global Reporting Initiative)", "Index of content according to SASB (Sustainability Accounting Standards Board)" and "Index of content required by law 11/2018 of 28 December" tables of the accompanying Report.

Responsibility of the Parent's Directors and Management

Management of the Parent is responsible for the preparation and presentation of the Report in accordance with the GRI Standards, in accordance with each subject area in the "Index of content according to GRI (Global Reporting Initiative)" and "Index of content according to SASB (Sustainability Accounting Standards Board)" tables of the Report.

In addition, the Directors of the Parent are responsible for the content and authorisation for issue of the NFIS included in the Group's consolidated Directors' Report. The NFIS has been prepared in accordance with prevailing mercantile legislation and selected Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the aforementioned NFIS.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the Report is free from material misstatement, whether due to fraud or error.

The Directors of the Parent are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the Report was obtained.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM1), which requires us to design, implement and operate a system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team was comprised of professionals specialised in reviews of non-financial information and, specifically, in information on economic, social and environmental performance.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We conducted our engagement in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 (Revised)), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently, the level of assurance provided is also lower.

Our work consisted of making inquiries of management, as well as of the different units and areas of the Group that participated in the preparation of the Report, reviewing the processes for compiling and validating the information presented in the Report and applying certain analytical procedures and sample review tests, which are described below:



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- Meetings with the Group's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the Report for 2024 based on the materiality analysis performed by the Group and described in the "Double materiality assessment" section, considering the content required by prevailing mercantile legislation.
- Analysis of the processes for compiling and validating the data presented in the Report for 2024.
- Review of the information relative to the risks, policies and management approaches applied in relation to the material aspects presented in the Report for 2024.
- Corroboration, through sample testing, of the information relative to the content of the Report for 2024 and whether it has been adequately compiled based on data provided by the information sources.
- Procurement of a representation letter from the Directors and management.

Conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that:

- The Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the GRI Standards, as described in the "Index of content according to GRI (Global Reporting Initiative)" table of the Report.
- The information included in section "Index of content according to SASB (Sustainability Accounting Standards Board)" of the Sustainability Report of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2024, relative to the SASB Standards has not been prepared, in all material respects, in accordance with those standards.
- The NFIS of Piolin Bidco, S.A.U. and subsidiaries for the year ended 31 December 2024 included in the Report, has not been prepared, in all material respects, in accordance with prevailing mercantile legislation and selected GRI Standards based on each subject area in the "Index of content required by law 11/2018 of 28 December" table of the Report.

Use and Distribution

In accordance with the terms of our engagement letter, this Report has been prepared for Piolin Bidco, S.A.U. in relation to its Sustainability Report and for no other purpose or in any other context.



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In relation to the Consolidated NFIS, this report has been prepared in response to the requirement established in prevailing mercantile legislation in Spain, and thus may not be suitable for other purposes and jurisdictions.

KPMG Auditores, S.L.

(Signed on original in Spanish)

Patricia Reverter Guillot

28 March 2025