

**INDEPENDENT VERIFICATION REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2023**

***LINDE AND WIEMANN, S.A., AND SUBSIDIARIES***

**INDEPENDENT VERIFICATION REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2023**

*(Translation of a report originally issued in Spanish and prepared in accordance with Spanish generally accepted rules and laws. In the event of a discrepancy, the Spanish-language version prevails.)*

To the Shareholders of LINDE AND WIEMANN, S.A.:

Pursuant to article 49 of the Spanish Code of Commerce, we have provided limited assurance of the Consolidated Non-Financial Information Statement (hereinafter, NFIS) for the year ended December 31, 2023, of LINDE AND WIEMANN, S.A. and subsidiaries (hereinafter, the Group) which forms part of the Group's Consolidated Directors' Report.

The content of the NFIS includes additional information to that required by prevailing commercial legislation regarding non-financial information which has not been the subject of our assurance work. In this sense, our work has been limited exclusively to the assurance of the information contained in the table of "GRIs" included in the attached NFIS.

**Directors' responsibility**

The Directors of LINDE AND WIEMANN, S.A. are responsible for the preparation of the NFIS included in the Company's Directors' Report, as well as for its content. The NFIS has been prepared in accordance with prevailing commercial legislation and following the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI standards), as well as those other criteria described for each subject area in the table of "GRIs" of the NFIS.

This responsibility also includes the design, implementation, and maintenance of internal control deemed necessary to ensure that the NFIS is free from material misstatement, whether due to fraud or error.

The Directors of LINDE AND WIEMANN, S.A. are also responsible for defining, implementing, adapting, and maintaining the management systems to obtain the necessary information for the preparation of the NFIS.

**Our independence and quality control**

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international standards on independence) issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and care, confidentiality, and professional behavior.

Our firm applies the International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a quality management system that includes policies and procedures related to compliance with the requirements of ethics, professional standards, and applicable legal and regulatory requirements.

The engagement team has comprised professionals specialized 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 have conducted our assurance engagement in accordance with the requirements set forth in the prevailing 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.

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, therefore, the assurance provided is substantially less.

Our work has consisted of making inquiries of Management, as well as to the different Company's areas that have participated in the preparation of the NFIS, in reviewing the processes to collect and validate the information presented in the NFIS, and in applying certain analytical procedures and sampling review tests described below:

- Meetings with the Group's personnel to learn about the business model, policies and management approaches applied, the main risks related to these issues and obtain the information necessary for the external review.
- Analysis of the scope, relevance and integrity of the contents included in the NFIS for 2023 based on the materiality analysis performed by the Group and described in the section 2.4. "Materiality Analysis" of the heading of the NFIS, considering the contents required by prevailing commercial legislation.
- Analysis of the processes to collect and validate the data presented in the NFIS for 2023.
- Review of the information related to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2023.
- Verification, through tests, based on the selection of a sample, of the information related to the contents included in the NFIS for 2023 and its proper compilation based on the data provided by the information sources.
- Procurement of a representation letter from the Directors and Management.

### **Basis for qualified conclusion**

As mentioned in the section "Business Model" of the accompanying NFIS for the year ended December 31, 2023, the Group's NFIS does not include the figures or information on the South African company Linde and Wiemann RSA Pty. Ltd. nor on the Mexican company Linde and Wiemann S.A. de C.V., in which the Parent Company holds 100% of its shares, because these subsidiaries have different management and data systems from the rest of the Group.


### **Qualified conclusion**

Based on the assurance procedures performed and the evidence obtained, except for the effects of the matter described in the section 'Basis for qualified conclusion', no additional aspect has been revealed that makes us believe that the NFIS of LINDE AND WIEMANN, S.A. and subsidiaries corresponding to the financial year ended December 31, 2023, has not been prepared, in all material respects, in accordance with prevailing commercial legislation and selected GRI standards, as well as those other criteria described for each subject area in the table of "GRIs" of said report.

**Use and disclosure**

This report has been prepared in response to the requirement established in prevailing commercial legislation in Spain, and consequently may not be suitable for other purposes and jurisdictions.

Grant Thornton, S.L.P. Sociedad Unipersonal



Sergi Puig-Serra Casas  
Barcelona, July 12, 2024

# Statement of Non-Financial Information 2023

Linde + Wiemann Spain





# Table of Contents

## 1

### Business Model

P. 4

- 1.1 Introduction
- 1.2 Overview
- 1.3 Ownership structure and Legal form
- 1.4 Objectives and Scope of the report
- 1.5 Global presence
- 1.6 Global production network
- 1.7 Our customers
- 1.8 Products and Technologies

## 2

### Policies

P. 16

- 2.1 Mission and Vision
- 2.2 Objectives and strategies
- 2.3 Corporate Social Reporting Strategy
- 2.4 Materiality Analysis
- 2.5 Corporate Ethics and Compliance
- 2.6 Information Security
- 2.7 Responsible for people: respect for human rights

## 3

### Risk Management

P. 26

- 3.1 Automotive Market Trends and Risks
- 3.2 Non-Financial Risk Assessment

## 4

### Environmental Issues

P. 28

- 4.1 Global Environment
- 4.2 Pollution
- 4.3 Circular Economy, waste prevention and management
- 4.4 Sustainable use of resources
- 4.5 Climate Change
- 4.6 Protection of Biodiversity

## 5

### Social and Personnel Issues

P. 36

- 5.1 Employment and Remuneration
- 5.2 Training
- 5.3 Social Relations, Health and Safety
- 5.4 Organisation

## 6

### Combating Corruption and Bribery

P. 52

## 7

### Information About Society

P. 53

- 7.1 Sustainability within the supply chain
- 7.2 Purchasing Process - Sustainability of suppliers
- 7.3 Consumer Safety and Health
- 7.4 Tax Information

## 8

### GRI's

P. 58

## Preamble

“At LINDE + WIEMANN, we are convinced that Corporate and Social Responsibility (CSR) is not only important for us to make a contribution to a better, greener, more diverse and fairer world.

We believe that CSR-compliant companies are more successful when it comes to creating a more sustainable business model, achieving profitable long-term growth, positioning ourselves as a strategic supplier for our customers, and retaining and attracting the finest talents for LINDE + WIEMANN. The aim of this report is to provide all our stakeholders with a better insight into our plans for a long-term sustainable corporate strategy”.



# 1. Business Model

## 1.1 Introduction

LINDE & WIEMANN, S.A. as a subsidiary of the L+W Group, follows the guidelines and directives of the parent company Linde + Wiemann SE & Co. KG, which are described in the Group Management Report and the Corporate Social Responsibility report. The organisation of the L+W Group is managed through a centralised structure of all management areas, with the exception of production, which is decentralised in the respective countries.

For LINDE & WIEMANN, S.A. as the Spanish parent company and for its subsidiaries, the main statements in the summary of the L+W Group's status report also apply, especially with regard to the market, strategies and business development as well as the opportunities and risks of the corporate business.

The statement of non-financial information shall include the information necessary to understand the development, performance and position of the Group, and the impact of its activities with respect to environmental, social and personnel issues, respect for human rights, the fight against corruption and bribery, and in general relating to society, including measures taken to promote the principle of equal treatment and opportunities for women and men.



This requires taking into account the framework conditions of the global automotive industry.

Commitment to the environment is firmly rooted in our system of values, and is a fundamental pillar to ensure that we can all live as a community and have a sustainable future. Compliance with the regulations and laws on environmental protection and the reduction of energy use are a matter of course for us. Every year, an external auditor performs the relevant audits based on ISO 14001, 45001, 50001 and IATF 16949.

Environmental protection and corporate responsibility are given the same priority as the quality of our products and the efficiency of our business actions. We are committed to the continuous improvement of our environmental and energy management system: We design our products to be recyclable and environmentally-friendly. We have optimized our energy efficiency, as part of an ongoing long-term improvement process. In their workplace, every employee contributes to the implementation of our energy and environmental objectives. And, last but by no means least, the management is also committed to sustainable corporate governance at the social level.

We believe that the next decade is crucial for the transition to a sustainable economy. It is obvious that the technological change in the automotive industry towards alternative drive systems continues to progress, owing to climate protection initiatives, the shortage of fossil fuels and a demand for alternative mobility. Starting in 2020, electro-mobility has gained significant importance within the industry. Alternative drives (battery electric, hybrid, plug-in, fuel cell, gas, hydrogen) now account for a large share of all new registrations in Europe.





# 1. Business Model

## 1.2 Overview

LINDE + WIEMANN is a medium-sized automotive industry supplier that produces structural components for vehicle manufacture. These include sills, A- and B-pillars, front-end structural components, the cross car beam and other chassis parts, as well as metal parts in the exhaust system. L + W has a long tradition and operates in more than 19 plants in more than 8 countries.



Dillenburg, Germany



Production Facilities



countries

We are known for our quality and for thinking outside the box, and we are appreciated for our values. LINDE + WIEMANN works with OEMs in the international automotive sector. For over 83 years, the company has supplied automobile manufacturers and their suppliers all over the world with the structural assemblies and components they need.

LINDE + WIEMANN applies its technical know-how, obtained through many years of experience, to design and shape metals to find trend-setting solutions that are both appropriate and tailor-made to customer requirements. LINDE + WIEMANN focuses on developing new products that contribute to improving vehicle safety, while also reducing their weight.



Years

# 1. Business Model

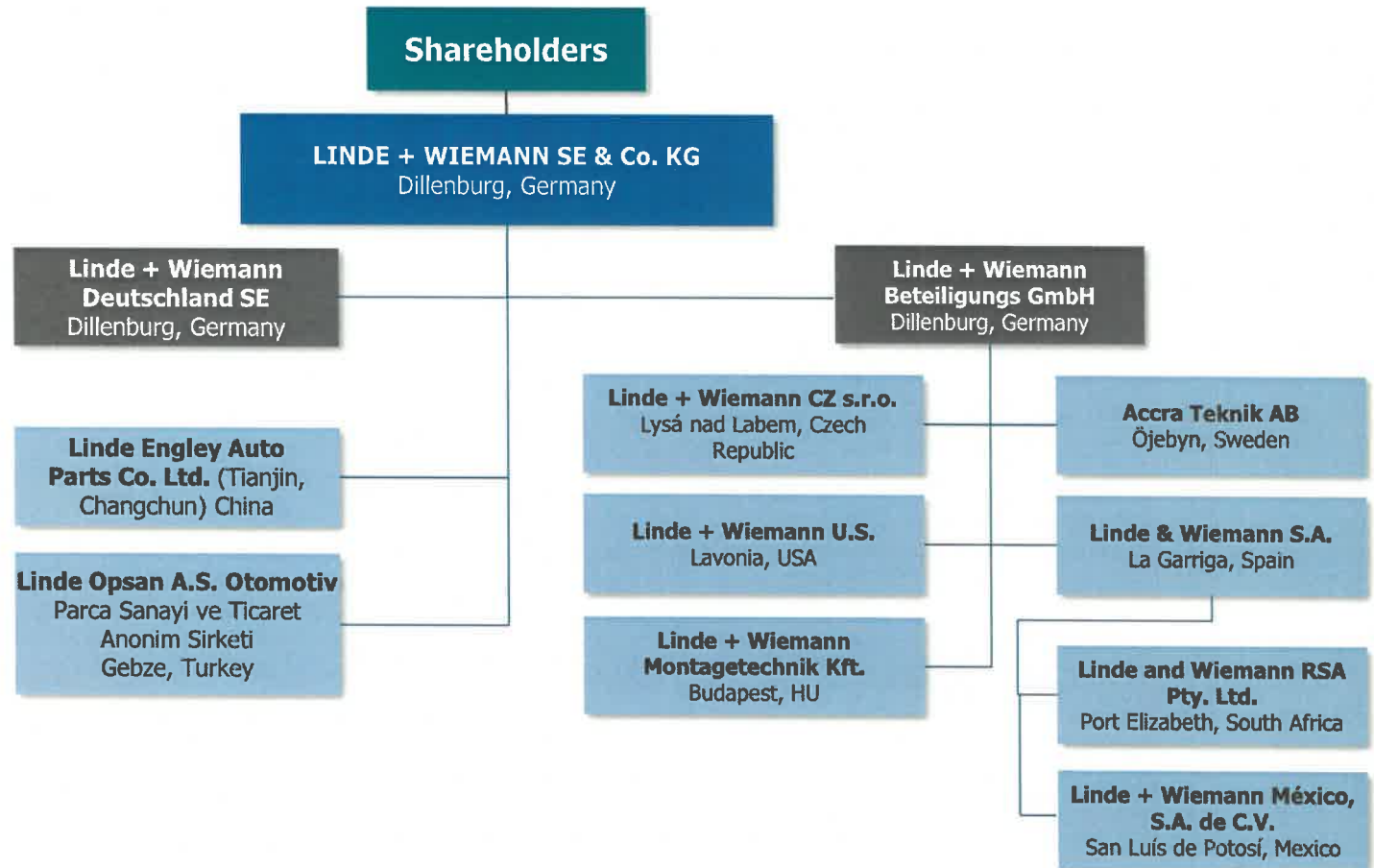
## 1.3 Ownership structure and Legal form

Within the strategic management holding company Linde + Wiemann SE & Co. KG, registered in Dillenburg, Germany, business operations are organized in individual entities.

Linde + Wiemann stands for first-class manufacture of structural vehicle components in 19 plants in 8 countries, with approximately 2,400 employees.

In 2023, the workforce in Spain was made up, as an average value for the year, of a total of 315 workers in Spanish plants.

In 2023, construction of a new plant which will be operational in 2025, started in Mexico by Linde + Wiemann México S.A. de C.V. in San Luis de Potosí, which is wholly owned by Linde y Wiemann, S.A. and Linde y Wiemann La Garriga, SLU.



# 1. Business Model

## 1.4 Scope of our report and Strategic objectives

This document is the Non-Financial Information Statement for the Linde + Wiemann España Group, which comprises the companies described below. The document is issued in compliance with the requirements of Law 11/2018, of 28 December. All information in this document refers to the parent (holding) company which owns 100% of the shares of its Spanish subsidiaries, 90% of the South African subsidiary and 99% of the new construction company in Mexico. Linde y Wiemann La Garriga, S.L.U. (La Garriga) owns the remaining 1%.

- Linde y Wiemann Esparraguera, S.L.U. (Esparraguera)
- Linde y Wiemann Zaragoza, S.L.U. (Pedrola)
- Linde and Wiemann RSA Pty. Ltd. (Port Elizabeth)
- Linde y Wiemann Mexico S.A. de C.V. (San Luis de Potosí, Mexico)
- LINDE & WIEMANN, S.A., La Garriga, Spain, is a subsidiary of Linde + Wiemann SE & Co. KG, Dillenburg, Germany (hereinafter referred to as L+W or L+W Group).

### Reporting Period and Scope

The information presented in this sustainability report covers the financial year 2023 of the Linde + Wiemann Group in Spain, which runs from January to December 2023.

We **DO NOT INCLUDE L+W RSA and Mexico** in this non-financial report. This is because we have a different management system and the data are not homogeneous. Plans call for the implementation of the same software system for all plants of the Linde + Wiemann Group in the coming years.

### Linde + Wiemann Corporate Social Responsibility Strategy.

As we embarked on our journey to become a holistic sustainable company, we first defined three mission statements in order to improve the sustainability of our day-to-day business:

#### HF 1

Linde + Wiemann is making a real contribution to ensure that the Paris Agreement climate targets are met in full.

HF = Hunting Field

#### HF 2

Linde + Wiemann continues the family business tradition and focuses on social responsibility and the trust of its employees and partners

#### HF 3

Linde + Wiemann creates the structures, processes and responsibilities to work continuously on the company's sustainability



# 1. Business Model

## 1.4 Scope of the report



### People

- Education and training
- Human rights
- Workers' representative bodies
- Diversity and Inclusion
- Charity
- Occupational Health and Safety



### Value chain

- Environment
- Energy
- Emissions
- Water
- Waste



### Supply chain

- Logistics
- Materials
- Suppliers
- Working conditions



### Management

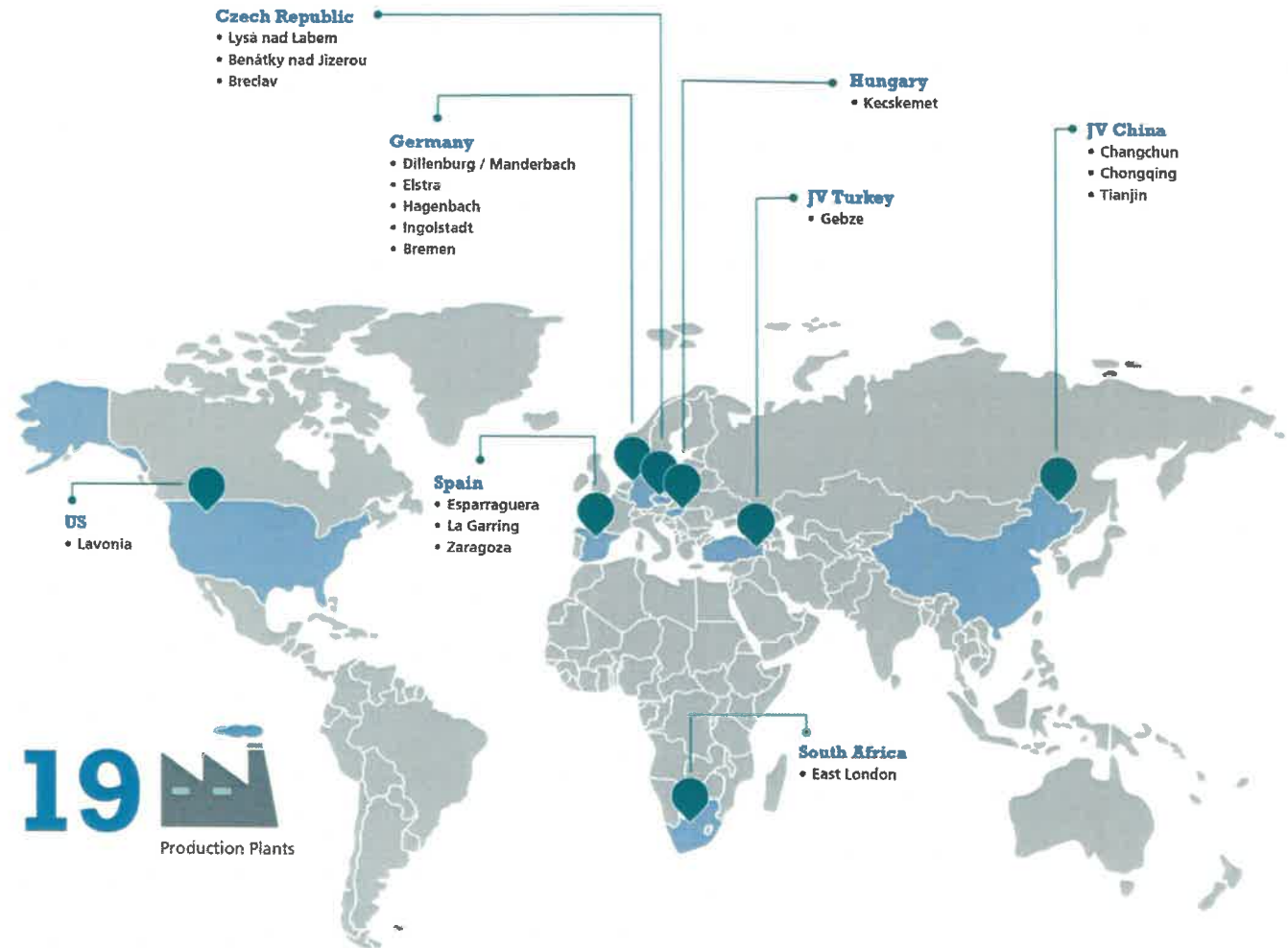
- Shareholders
- Governing bodies
- Ethics and Compliance
- Risk Management
- Information Security
- Code of Conduct



# 1. Business Model

## 1.5 Our global presence

The sales markets for Linde + Wiemann products encompass the four regions of Europe, North America, Middle East and Africa, as well as Asia, with a total of 19 production plants. This structure has allowed us to consolidate as a recognized supplier to the international automotive industry.





# 1. Business Model

## 1.6 Global production network

### Europe

In Germany, production is currently carried out at the sites in Dillenburg, Manderbach, Elstra, Hagenbach, Ingolstadt and Bremen. The Bremen plant began series production in 2021. In the Czech Republic, we have a coordinated production network with plants in Lysa nad Labem, Benatky nad Jizerou and Břeclav.

In Spain, production is carried out at plants in La Garriga, Esparraguera and Zaragoza. The production site in Kecskemét, Hungary supports the global platform strategy of one of our customers. Linde + Wiemann is represented in Turkey through a joint venture with a production site in Gebze.

### International

In South Africa, the Group is represented in East London and Port Elizabeth. In China, production takes place at the Changchun, Chongqing and Baodi sites. Cooperation with our joint venture partner Engley (Changchun Engley Automobile Industry Co., Ltd., Changchun/China) has proved successful. In Lavonia, Georgia in the US, production began in 2017, in particular to supply some of our long-standing local customers. With the same idea in mind, on February 6, 2023, the company Linde + Wiemann S.A. de C.V. was founded in San Luis de Potosí (Mexico), which will be fully operational in 2025.

**Ever since we built our global production network, Linde + Wiemann has been working in close alliances. This allows us to offer complete value chains and control the value creation process.**



# 1. Business model

## 1.7 Our customers

As an automotive supplier acting on the international stage, Linde + Wiemann has the major car manufacturers among its customers. We support our customers' mission by protecting the environment. Our customers have very ambitious climate targets that also affect cooperation with their suppliers. We offer a range of innovative products to help our customers become more resource-efficient, sustainable and more competitive. By focusing our business strategy on sustainability, we are able to address the needs of our customers and further increase our competitive advantage.

Quality is key to both customer satisfaction and to being more efficient in the use of resources and waste minimization. This is why Linde + Wiemann has IATF 16949 certified quality management system (follow-up audit in 2023) that encompasses the operational management of the business as a guarantee for our customers.

	2021	2022	2023
Customer complaints	57	34	21



# 1. Business model

## 1.7 Our customers

It should be noted that the Zaragoza plant obtained FORD's Q1 distinction, reserved for suppliers with a proven guarantee in their quality system.



In 2023 we also received the CIAC Award for the Best Automotive Company of the Year, the highest recognition of the awards organized by the Automotive Industry Cluster of Catalonia.



# INNOVATION IN PRODUCTS AND TECHNOLOGIES

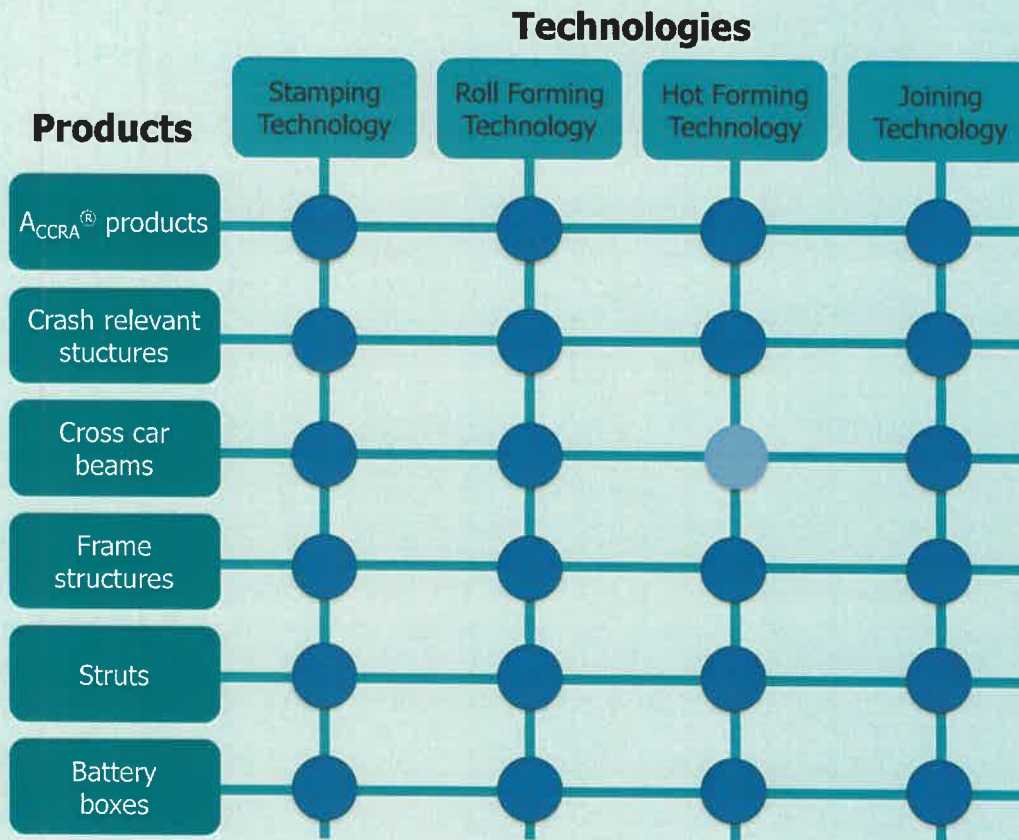
"Linde + Wiemann is a long-standing developer and manufacturer of safety-relevant metal components and subsystems for the automotive industry. We are committed to achieving the highest standards in innovation, safety and quality. With our products, we are fundamentally independent of the powertrain and thus independent of drive technologies. As a strategic supplier, we develop products and technologies in close cooperation with our customers".





# 1. Business model

## 1.8 Innovation in Products and Technologies



### Products made for safety

Linde + Wiemann is a leading company in the production and development of metal components for safety and subsystems for the automotive industry. To ensure our customers' satisfaction, L+W uses a combination of materials and technologies. We combine steels (especially high yield strength steels), aluminium alloy and stainless steels by applying different technologies as innovative solutions to improve the safety, competitiveness and environmental requirements. The majority of the products are designed for the premium segment of the global automotive sector. Delivering products of the highest quality is our utmost priority. We know their importance for the safety of occupants in the event of an accident. Consequently, our products are certified in accordance with the requirements of IATF 16949. With our quality management system, we ensure highest quality down to the store floor level, where we control production quality meticulously. We ensure that we comply with consumer legislation by means of various tests carried out to assess the risks of the product so that our products are not harmful to life or human health, and that the products manufactured comply with all the relevant laws.



# 1. Business model

## 1.8 Innovation in Products and Technologies

Linde + Wiemann has become a byword for cutting-edge technology, a skilled approach and an unconventional solution. Only with cutting-edge technology as the basis of all development work do we achieve innovative solutions. Customers and partners have placed their trust in this advantage for many years now. "Strength through technology". Our key technologies include, but are not limited to, stamping technology, roll-forming technology, hot forming technology and joining technology.

### Advanced materials

To meet our customers' increasing demands for safety and fuel efficiency, Linde + Wiemann uses a variety of materials and technologies. Both high-strength steels and higher-strength aluminium alloys are combined via various process technologies as innovative solutions to improve vehicle efficiency and safety. This allows us to satisfy our Customers' needs.

### Lightweight design

Given the increasing drive to reduce CO2 emissions, the future model generations of our OEM customers will have to reduce weight even further. A particular focus is therefore on lightweight construction as an important lever for reducing fuel consumption

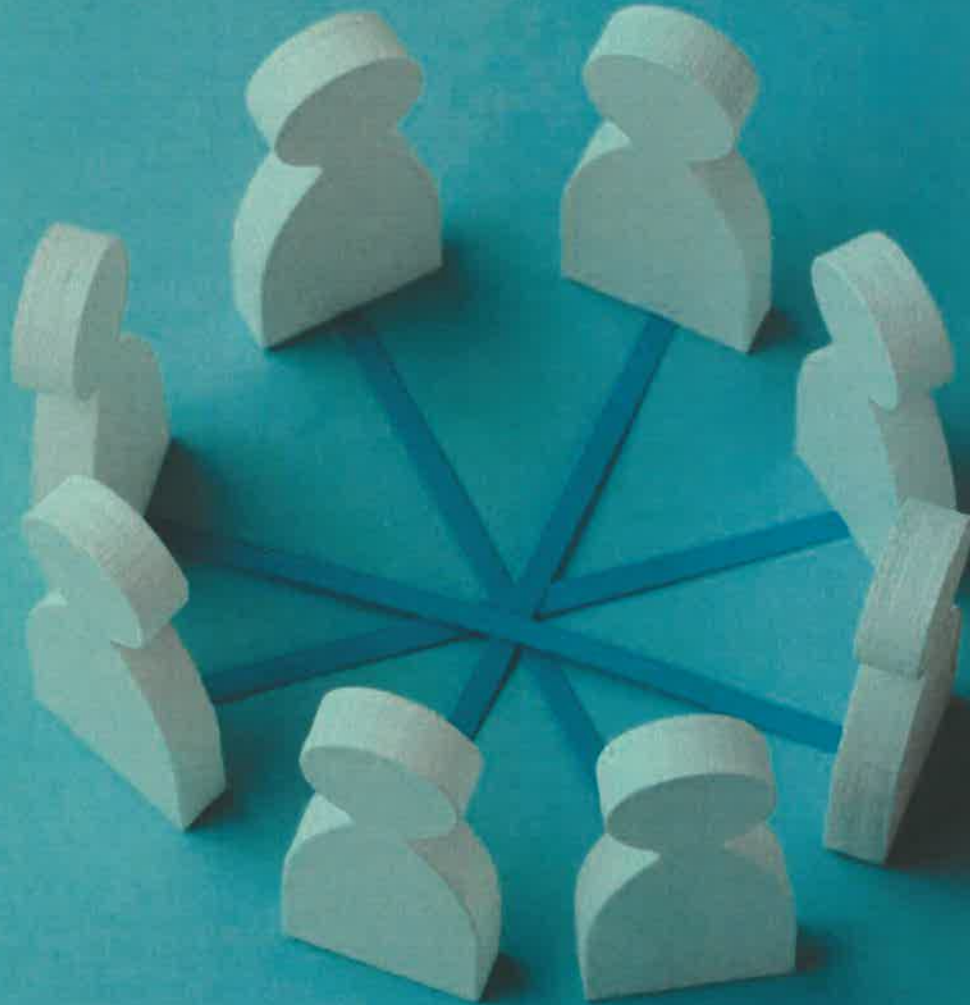
Here we achieve added value for our customers, as weight savings also play a key role in the area of electromobility and lead to greater ranges. These challenges, which increase vehicle safety, at the same time require the highest level of expertise in product and technology innovation.

At Linde + Wiemann, we work with our customers and partners on a daily basis to find weight reduction solutions together. For example, we are working with a German OEM on an assembly consisting of 100% aluminium components that will be joined to form a complex cockpit cross-member, further decreasing the vehicle weight and carbon emissions during the vehicle's life cycle. Every gram we eliminate has a direct impact on CO2 emissions and therefore on the environment.

Linde + Wiemann made a significant contribution to innovative lightweight design concepts as part of a consortium consisting of vehicle manufacturers, suppliers and universities. Solutions for further overall reduction of vehicle-related body weight.

The basis of this weight reduction is the development of a high-strength steel profile design with thin-walled cast steel nodes. Linde + Wiemann is thus actively contributing to the broad implementation of a lightweight design concept for future electric vehicles.





2.  
**Policies  
Linde +  
Wiemann**



## 2. Linde + Wiemann Policies

### 2.1 Our Mission and Vision

“Our mission is to be the premier leading global partner for our customers in high quality Body in White crash components. We use our decades of experience in the design and forming of metals to find the right forward-looking solutions adapted to customers’ needs. With our strategy, we bring more value to our customers in the future and do so sustainably and responsibly for both the environment and the people that represent Linde + Wiemann.”





## 2. Linde + Wiemann Policies

### 2.2 Objectives and strategies

Linde + Wiemann has set clear goals for success in the coming years:

#### **Building even stronger partnerships:**

We intensify work in close cooperation with our customers to be their preferred strategic supplier and development partner through our excellent manufacturing and product development capabilities.

#### **Providing advanced crash & safety solutions:**

We contribute to improving the passive safety of vehicles, while reducing cost and weight for Body-in-White, crash and safety components and innovative technology solutions.

#### **Close to our customers:**

We focus on a global presence to serve our key OEM customers in the relevant growth markets and regions.

#### **People first:**

We aim to be an attractive place for diverse international teams and to embrace a work culture shaped by team spirit, high performance, trust, transparency and high quality of working life.

#### **Future-oriented:**

We position ourselves as a key player in technological solutions for crash and safety relevant structures for non-conventional platforms, but also as a market leader in the area of lightweight solutions for BEVs.

#### **Front-runner in sustainability:**

We strive to be leaders in sustainability and corporate social responsibility within our competitive arena.

## 2. Linde + Wiemann Policies

### 2.3 Corporate Social Reporting Strategy

At Linde + Wiemann, we are very aware of our responsibility for the environment and the well-being of our stakeholders. For some years now, sustainability has been a high priority in our corporate strategy. It is not enough that we have been certified for years in accordance with the DIN EN ISO 14001, ISO 45001 and 50001 standards; we also strive to ensure that all our corporate processes and our corporate culture reflect the theme of the responsible use of resources of all kinds. In doing so, we draw on international protocols such as the United Nations 17 sustainable development goals (Agenda 2030), the Declaration of Human Rights and the Global Compact, the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises and the Conventions of the International Labour Organization (ILO). The result of all this is our group-wide standards on human rights and labour standards, business ethics, environmental protection and safety. They are valid worldwide and also apply to our manufacturing suppliers and service providers. The contents of these principles are also part of our contractual terms and conditions with suppliers worldwide. In close cooperation with our customers and suppliers and in line with our overall strategy, we want to become a leading global partner that sets new standards not only in the field of technology, but also in the area of sustainability.





## 2. Linde + Wiemann Policies

### 2.4 Materiality Analysis

With the publication of this Annual Report, L+W Spain aims to provide its stakeholders with information on all environmental, social and governance issues that they consider material. For this reason, in 2021 it prepared a Materiality Analysis in which it identified which aspects are most important for the company and for the groups with which it relates GRI 102-31, GRI 102-44, GRI 102-46, GRI 103-47, GRI 103-1, GRI 103-2, GRI 103-3. It was prepared in collaboration with an external working group within CIAC (Clúster de la Industria de Automoción de Cataluña), and the analysis was carried out in two phases:

Phase 1: The objective of Phase 1 was to determine those issues that are material to L+W Spain and its stakeholders in the Environmental, Social and Governance areas. Externally, current issues in the media, industry best practices within CIAC, key customer requirements, the review of the Sustainable Development Goals (SDGs), as well as the update of the GRI Standards were discussed.

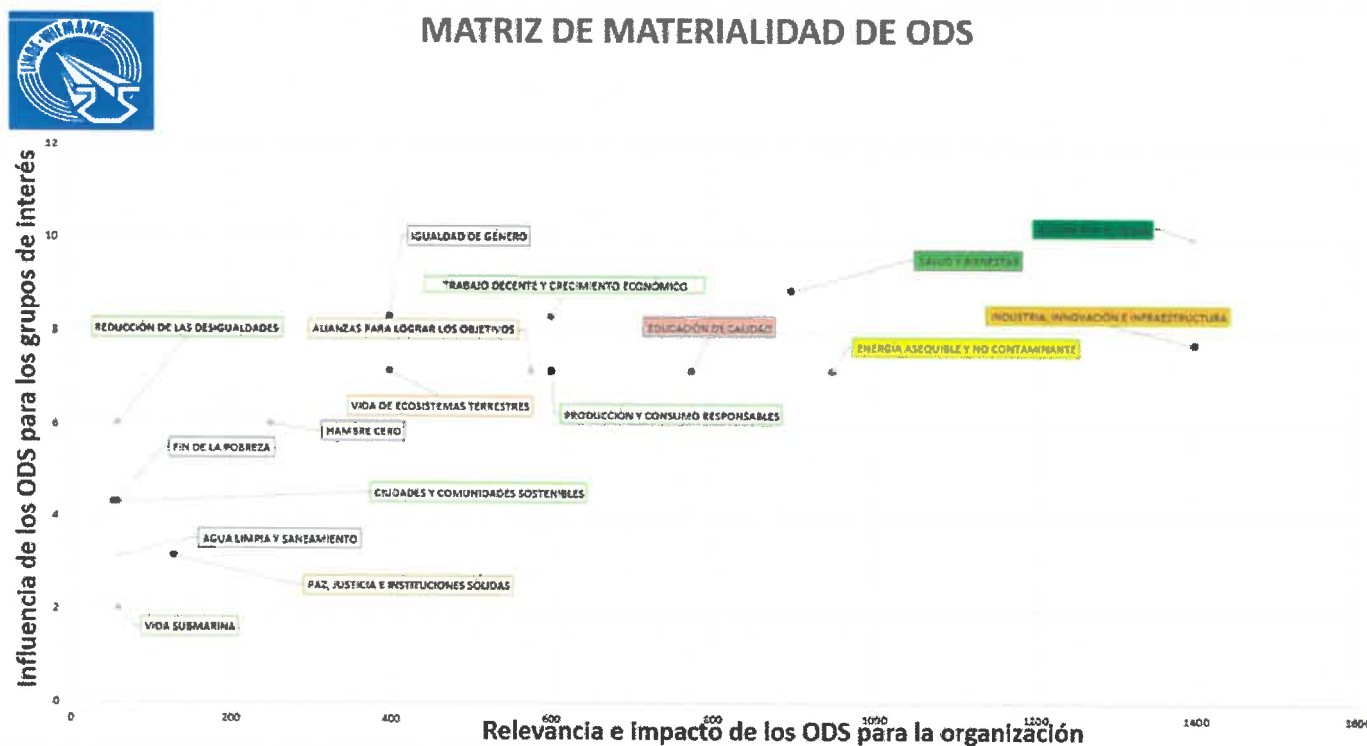
Internally, the monitoring of the Strategic Plan 2021-2026, the Code of Conduct, the Anti-Corruption, Fraud, Control and Risk Management policies, and the supply chain management documentation were assessed.

Phase 2: For the prioritisation of the objective results, L+W Spain organised a workshop with the participation of members of the SHEQ Department and members of the Management Committee, where the relevant issues identified in Phase 1 were assessed. The 17 SDGs were scored on the basis of two matrices: assessment of "relevance and impact of the SDGs for the organisation" and assessment of "influence of the SDGs for Stakeholders".

## 2. Linde + Wiemann Policies

### 2.4 Materiality Analysis

As a result of these two phases, a materiality matrix was obtained in which the most important issues for L+W Spain are highlighted in the upper right-hand corner:

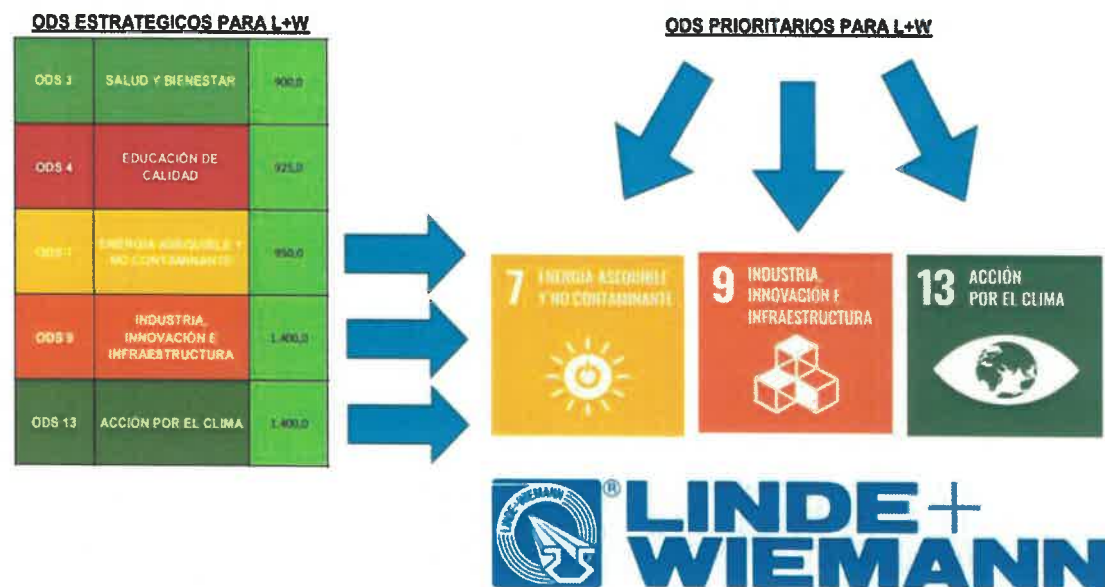


## 2. Linde + Wiemann Policies

### 2.4 Materiality Analysis

As part of L+W Spain's strategic plan, strategic and other priority objectives have been defined in order to address them within the 2021-2026 plan:

#### ODS ESTRATÉGICOS Y PRIORITARIOS PARA L+W INTEGRADOS DENTRO DEL SGM+E



## 2. Linde + Wiemann Policies

### 2.5 Corporate Ethics and Compliance

Compliance describes the process of ensuring compliance with laws, guidelines and voluntary codes within the company. Compliance is the sum of measures taken to ensure that employees and managers comply with the law.

Linde + Wiemann has published standards in relation to corporate ethics and compliance, which formulate the Group's requirements. These are valid worldwide and are addressed to all employees of the Company as well as to production and service providers.

The frame of reference for these requirements includes the UN Declaration on Human Rights and the UN Global Compact, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the core conventions of the International Labour Organisation (ILO).

## 2. Linde + Wiemann Policies

### 2.6 Information Security

As an owner-managed medium-sized company, the L+W Group is a partner of the international automotive industry. For more than 70 years, we have been supplying structure-relevant components and assemblies to automotive manufacturers and suppliers around the world.

Information security includes confidentiality, integrity and availability of information, protecting the prevention of economic damage, minimisation of risks and compliance with basic legal conditions. All kinds of information on strategic and operational functions and tasks play a key role in the fulfilment of tasks and should therefore be considered worthy of protection.

The protection of such information against unauthorised access and unlawful change is of vital importance. Lack of information security can result in failures to perform tasks, which reduces efficiency and in the worst case paralyses the business process altogether. In this context, an adequate level of information security must be organised in the business processes of the corporate group.

The preservation of information security is therefore a primary objective of the L+W Group and is part of our obligations to our employees and customers as required by law. As part of an overall company strategy, the management of the L+W Group has described the importance of information security in the "Guide to Information Security". The resulting tasks, the special importance and the necessary security awareness must be conveyed to all employees. In addition, the L+W group in all its regions has been TISAX certified; this is the regulatory standard for Information Security in the automotive sector.

Information technology supports this task fulfilment decisively and thus plays an important role in administration, development and also in production. In this context, management's requirements with regard to information security must be implemented in all projects, regardless of their type. The core competencies of the L+W Group, which are the development and production of components for the automotive industry, must ensure the availability and integrity of information, especially in the field of project management and information technology.

Therefore, the protection of product and production information, especially the protection of the prototype against unauthorised access, is of great importance.



## 2. Policies

### 2.7 RESPONSIBLE FOR PEOPLE

At Linde + Wiemann, we are keenly aware of our responsibility towards the people who are impacted by our actions. This applies not only to our employees, but all the people we interact with in one way or another. We want to help all these people to live a fair and dignified life. We are guided by the Declaration of Human Rights and the United Nations Global Compact and implement these rules in our company-wide standard for human rights and labour, business ethics, environmental protection, and safety; we are guided in this by our intrinsic values; we aim to do our best to achieve our best. It is important for us to give something back and to make a difference not only locally but globally for all the people who come into contact with Linde + Wiemann.



# 3. Risk Management

## 3.1 Automotive Market Trends and Risks

Within the L+W 2021-2026 strategic plan, we are backed by our experience in the industry, where we can say that we have decades of experience with our key OEMs and a strong relationship of trust with all our partners.

We can say that the main risks in our sector are based on aggressive emissions regulation and changing consumer preferences that force OEMs to reduce fuel consumption and CO2 emissions. Automotive weight alleviation solutions are a key lever for improving the fuel efficiency of vehicles. L+W Group as a supplier brings together a wealth of experience in innovative materials and technologies to bring to its customers.

The industry's technological requirements to reduce vehicle weight would be a second market risk and opportunity. At L+W, thanks to hot forming technology, Accra, the Group is at the forefront of technology and product development, giving the Company a very strong position to benefit from the continuing trend towards lightweighting in vehicle construction.

### 3. Risk Management

#### 3.2 Non-Financial Risk Assessment

We have summarised our internal management policies to focus on non-financial issues:

Area	Management systems
Environmental issues	Environmental and Energy Management System ISO 14001 certificate ISO 50001 certificate
Social and Personnel Issues	Articles of Association Codes of Conduct Internal Corporate Rules People Development Process (PDR) Risk Prevention System (PRL) Health and Safety Policy (PRL)
Respect for Human Rights	Articles of Association Internal Corporate Rules Code of Conduct Equality Plan
Combating Corruption and Bribery	Internal Compliance Rules Anti-Bribery Policy Code of Conduct
Society	Corporate Social Responsibility Policy

The approaches are further detailed below in the sections dealing with the specific issues.



# 4. ENVIRONMENT

## 4.1 Global

As a manufacturer of high-quality metal components, L+W is committed to using micro-alloyed high strength steels or aluminium (depending on the requirements of each application) in order to reduce vehicle weight and thus help our customers to reduce their own ecological footprint.

In business practice, environmental protection is a cross-cutting task that involves all L+W Group sites. In our field, it ranges from water protection, immission control and waste management, air emissions, noise pollution, light pollution, forest fires and even energy management.

L+W Spain has a corporate SHEQ department located in the Holding plant, which manages the Safety & Health, Environment & Energy and Quality systems, from which guidelines are established and actions in these areas are coordinated for all the plants in the Spain region. Information management is carried out through different media, although it is mainly shared through the corporate Intranet.

The Environment & Energy, Health & Safety and Quality Policies are available to all employees on the Intranet, as well as on the L+W website for interested parties.

The Company has implemented an annual risk analysis process in order to minimise environmental impacts as much as possible. This analysis provides the basis for annual targets and/or programmes for continuous improvement.

All the plants located in Spain have the required valid environmental licence in force, which reflects the legally established limits of environmental impacts and, in addition to its verification with the frequency in accordance with current legislation by an accredited external company, L+W has an annual internal control of those impacts that it considers most material (risk analysis).

The Company manufactures its products with the least possible environmental impact, introduces energy efficiency measures in its processes and facilities, uses water and raw materials rationally, and manages waste appropriately. In addition, it generates synergies between the different factories in terms of best practices and lessons learned in the face of climate risk situations.

# 4. ENVIRONMENT

## 4.1 Global

Over the last few years, work has been ongoing to ensure that all L+W Spain plants achieve quadruple environmental certification: ISO 14001, ISO 50001, IATF 16949 (certification replacing the former ISO/TS 16949) and ISO 45001 (formerly OHSAS 18001).

Standard	Certified	No. Plants
IATF	YES	3
ISO 14001	YES	4
ISO 50001	YES	4
ISO 45001*	Planned for 2024	4

\* System in the process of certification

Note: Considering administrative sanctions under €30,000 as well as significant fines above this amount, no sanctions were received for non-compliance with environmental laws and regulations during the 2023 financial year.



## 4. Environment

### 4.2. Pollution

As mentioned previously, L+W has an ISO 14001 certified Environmental Management System and, in addition to the care it takes to comply with applicable environmental laws and regulations, it promotes continuous improvement to reduce its environmental impact. Under this system, plans are in place to carry out annual drills to manage environmental emergencies such as chemical spills, fires, etc., so that intervention teams are trained to deal with a real emergency should the need arise.

To reduce the impact of waste from oils and cutting fluids (oil-water mixtures), in 2020 the company invested in a water evaporator to minimize cutting fluid managed as waste, reusing the water for industrial use.

Furthermore, the measurement of atmospheric emissions in accordance with our environmental licences met the maximum legal values established in the following parameters: volatile organic compounds (VOCs), total suspended particulate matter (TSP), nitrogen oxides (NOx) and CO.

With regard to the emission of fluorinated gases that impact on the ozone layer, chlorofluorocarbon (CFC) type gases are controlled and in case of leakage, they are not recharged but rather replaced by hydrofluorocarbon (HFC) type fluorinated gases, which, although they do not destroy the ozone layer, are considered greenhouse gases (GHG). Therefore, although this type of gas is not emitted in L+W's production processes, leaks from available peripheral equipment (closed circuits in refrigeration equipment) are controlled and, in the event of replacement, the removal of the gases is handled by companies approved for this activity. In 2023, no refilling was necessary because there were no HFC leaks, with equivalent emissions of 0 Tm CO<sub>2</sub>.

With regard to noise pollution, L+W has been implementing soundproofing programmes for its presses for years in order to ensure compliance with established noise levels. Although all its facilities are located in industrial estates, the plant in La Garriga (Barcelona) has a relatively close population centre, so noise is measured and controlled annually beyond the legal requirement. The remaining locations do not have this specific feature.

Light pollution is regulated in the night-time periods in outdoor areas, and although our factories are located in industrial estates, we ensure compliance with Decree 190/2015 and as described in Technical Instruction IT-CL-03 regarding compliance with sectorial control in terms of light pollution, certified by an independent company accredited as a Collaborating Entity of the Administration (EAC) in accordance with Technical Instruction IT-CL-02 as a permanent requirement.



## 4. Environment

### 4.3 Circular Economy and Waste Prevention and Management

L+W Spain is pursuing various programmes to move towards a circular economy with the aim of reducing both the input of materials that generate waste and recovering those that are essential to close the ecological and economic loop of resources.

Suppliers:

- **Raw materials:** Encouraging the purchase of raw materials (steel) with recoverable packaging and even, through local suppliers, without any packaging at all, managing the maximum storage period defined without protection.
- **Energy:** A programme to reduce the purchase of electricity from non-renewable sources has been launched. At the moment, 100% of the energy purchased in Spain is from non-renewable sources (see energy summary table).

Internal process:

- Due to the type of process, whether metal stamping or welding, we are not able to recycle raw materials directly. This is only possible in the iron and steel process during the manufacture of raw materials to include steels from recycling, and for this purpose, L+W sells its scrap to local suppliers for complete reuse, enhancing the recyclability of the waste.
- **Selling process:** Use of returnable packaging in cooperation with its customers.

L+W promotes the **recyclability** of its waste by looking for managers capable of giving it a second use, sending as little of it as possible to landfill. The table below shows the total amount of industrial waste destined for recycling:

Indicator	Definition	Unit	2021	2022	2023
GRI 306-2	Hazardous industrial waste recovered	Tm	10.7	13.36	13.46
	Non-hazardous industrial waste recovered		17,748.90	20,729	24,729
	<b>Total</b>		<b>17,759.60</b>	<b>20,742.41</b>	<b>24,742.46</b>

The rest of the waste generated that cannot be managed for recovery is sent to waste managers, who manage its destination in landfills.

Indicator	Definition	Unit	2021	2022	2023
GRI 306-2	Hazardous industrial waste managed	Tm	13.2	6.64	3.64
	Non-hazardous industrial waste managed		41.8	51.91	54.71
	<b>Total</b>		<b>54.9</b>	<b>58.55</b>	<b>58.35</b>

**Actions to combat food waste:** Although food management is not part of L+W's core business, all plants have food vending machines for workers, and expiry dates are checked daily to minimise waste. In addition, food that is consumed on a regular basis is made available to the employees, and this food is subject to the strictest food quality and safety standards, thus avoiding, as far as possible, any food waste.

## 4. Environment

### 4.4. Sustainable Use of Resources

For L+W, water consumption and its proper management is a priority, as it is needed for cooling production facilities. This consumption takes place through closed circuits, which means that consumption is very low. However, part of the water consumption is for sanitary use and irrigation. Irrigation has been cancelled as a result of drought warnings in 2023, and this has had a positive impact in terms of a decrease in water consumption.

In order to minimise discharges and promote recycling, the company has water treatment systems (evaporator to manage treated water for cooling). In addition, despite being carried out by means of a closed water circuit, air conditioning refrigeration evaporators monitor sectorised consumption in order to detect any type of incident.

Indicator	Definition	Unit	2021	2022	2023
GRI 303-1 (v)	Public water supply	m3 / year	4,637	8,113	5,476

Consumption of raw materials and measures taken to improve their efficient use

The Company analyses all processes in order to ensure the responsible use of raw materials, as part of the continuous improvement process in place. An example of these good practices is the constant search to reduce the gross weight of the products manufactured by the Company, a key aspect in improving the efficiency of raw materials, and in line with the market trend towards lighter vehicles. Some of our production processes, such as the cold roll-forming of steel, do not generate scrap from the strip width, thus making use of 100% of the material.

Indicator	Definition	Unit	2021	2022	2023
GRI 301-1 (i)	Raw materials used: Steel	Tm	47,517	47,830	58,074
	Inputs		291	201	179
	<b>Total</b>		<b>47,808</b>	<b>48,301</b>	<b>58,253</b>

## 4. Environment

Direct and indirect energy consumption and measures taken to improve energy efficiency:

Through its ISO 50001-certified energy management system, L+W has made significant progress in energy efficiency, a priority task because it contributes to reducing the impact of its environmental footprint and considerably increases competitiveness.

Committed to reducing its environmental impact, by 2023, L+W has contracted 100% renewable electricity for all its work centers.

From the control of consumption per installation, through the residual control of compressed air, to the simple general lighting, efficiency programmes have been implemented, sectoring, scheduling, using twilight detectors, use of LED technology, etc., making the reduction of consumption our work philosophy:

Indicator	Definition	Unit	2021	2022	2023
GRI 302-1 (i)	Energy, indirect consumption (electricity)	Gjules	20,019	21,942	23,449
	- Electricity				
	- Electricity from renewable sources		15,875	16,272	23,449
GRI 302-1 (d)			4,144	5,669	
	Energy, direct consumption (fuels)		19,354	7,764	7,357
Total				39,373	29,706



## 4. Environment

### 4.5 Climate Change

Greenhouse gas emissions generated as a result of the Company's activities, including the use of the goods and services it produces, have a direct impact on the environment and consequently affect climate change.

In recent years, the automotive industry has managed to reduce pollutant emissions from vehicles, although the latest regulations to combat climate change are forcing manufacturers and their suppliers to implement additional solutions to reduce their environmental footprint.

The automotive supplier industry is committed to achieving decarbonisation goals, providing technology and supporting the design of an efficient and effective regulatory framework to preserve the jobs and competitiveness of a vital part of European industry. For decades, the entire value chain that makes up the Spanish automotive sector has been investing heavily to bring increasingly cleaner and more efficient vehicles to market, in line with the following trends:

- Electrification of new components
- Reduction of engine size
- Lighter vehicles

## 4. Environment

Throughout its entire value chain, L+W has an impact on the climate and therefore assumes the Company's responsibility for climate change. Accordingly, all of the Group's environmental actions are aimed in one way or another at minimising this impact.

As the use, utilisation and consumption of raw materials, water and energy are essential to the Company's activity, these activities are managed by means of an annual risk analysis at each of the locations, based on ISO 14.001 and ISO 50.001 standards, and kept under continuous monitoring.

In order to make a more accurate assessment of its environmental impact, the company is currently implementing the calculator published by Miteco, the Spanish Ministry for Ecological Transition; on a provisional basis, until this is implemented, we continue to calculate the indicator with the help of a calculator published by the Catalan Office for Climate Change, which allows us to calculate the carbon footprint of our plants in Spain:

Indicator	Definition	Unit	2021	2022 *	2023 *
GRI 305- 1	Direct Emissions	CO <sub>2</sub> <sup>TM-eq</sup>	356	500	540
GRI 305- 2			Indirect Emissions	1,459	3,115
	Total		1,815	3,615	540

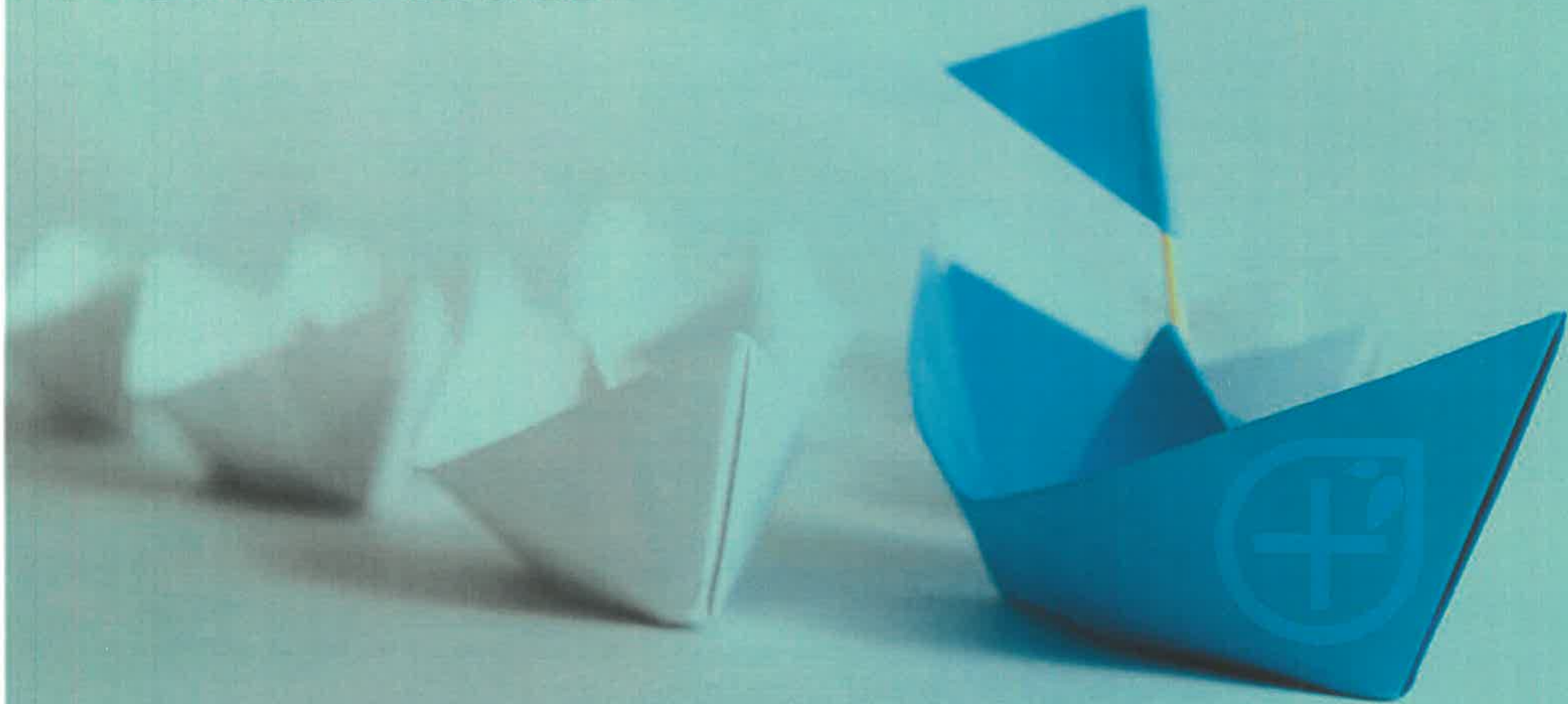
\*Basis for calculation modified by adding the carbon footprint produced by fleet vehicles and inert gases used in the welding process.

### 4.6 Protection of Biodiversity

Measures taken to preserve or restore biodiversity. Impacts caused by activities or operations in protected areas.

After analysing the impacts caused by the L+W plants, due to their activity in industrial environments or industrial estates, we consider that the impact on biodiversity is not significant, and therefore it is not considered material for the Group and no information is included in this report.

## 5. Social Issues



## 5. Social Issues

### 5.1 Employment and Remuneration

Currently 100% of Linde + Wiemann's employees in Spain are covered by a collective bargaining agreement. This means that employees in its work centres in Barcelona (Linde y Wiemann SA, Linde y Wiemann La Garriga SLU, and Linde y Wiemann Esparraguera, SLU) are covered by the Barcelona metalworking collective agreement. The employees of our work center in Pedrola are covered by the collective agreement for the metalworking sector in Zaragoza.

The Linde Wiemann Group in Spain closed 2023 with 327 employees, of which 268 are men and 59 are women. Linde Wiemann closed 2022 with 303 employees, of which 244 are men and 59 are women. The fact that we are a company in the automotive sector means that we need temporary personnel to cover peaks in workload. Linde+Wiemann is making efforts to increase the number of female staff by promoting equal opportunities, while always striving to select the finest talent, regardless of their gender.

2023		
	Hombre	Mujer
GRUPO 1	14	5
GRUPO 3	18	0
GRUPO 4	88	9
GRUPO 5	103	21
GRUPO 6	45	24
2022		
	Hombre	Mujer
GRUPO 1	13	4
GRUPO 3	17	
GRUPO 4	51	8
GRUPO 5	132	21
GRUPO 6	31	26
2021		
	Hombre	Mujer
GRUPO 1	13	3
GRUPO 3	19	1
GRUPO 4	16	4
GRUPO 5	141	19
GRUPO 6	28	15

Linde Wiemann champions permanent, quality employment, which is why the vast majority of its personnel has a permanent employment contract.

The number of employees on permanent and temporary contracts is shown below:

2023		
	Contrato indefinido	Contrato temporal
Hombre	242	26
Mujer	47	12
2022		
	Contrato indefinido	Contrato temporal
Hombre	226	18
Mujer	42	17
2021		
	Contrato indefinido	Contrato temporal
Hombre	191	22
Mujer	30	12

As of 31 December 2023, the volume of part-time employees was 0.61%, with an average of 0.64% during the year.

Categorization by age for the years 2021 to 2023 is as follows:

2023		
	Hombre	Mujer
18 - 35 años	62	18
36 - 50 años	133	31
Más de 50 años	73	10
2022		
	Hombre	Mujer
18 - 35 años	49	15
36 - 50 años	121	10
Más de 50 años	80	5
2021		
	Hombre	Mujer
18 - 35 años	44	11
36 - 50 años	113	22
Más de 50 años	60	9

The distribution by professional groups during the years 2021, 2022 and 2023 is as follows:





## 5.1 Employment and Remuneration

Average remunerations by professional group, broken down into permanent/temporary contracts, are as follows:

2023	Contrato Indefinido	Contrato Temporal
Grupo 1	81.213,76 €	
Grupo 3	49.302,96 €	
Grupo 4	39.254,39 €	34.000,00 €
Grupo 5	30.051,49 €	31.513,49 €
Grupo 6	22.444,88 €	27.748,96 €

2022	Contrato Indefinido	Contrato Temporal
Grupo 1	74.430,00 €	
Grupo 3	48.192,00 €	
Grupo 4	37.169,00 €	34.045,00 €
Grupo 5	31.000,00 €	27.727,00 €
Grupo 6	20.867,00 €	23.290,00 €

2021	Contrato Indefinido	Contrato Temporal
Grupo 1	77.247,00 €	
Grupo 3	45.536,00 €	
Grupo 4	38.200,00 €	
Grupo 5	30.396,00 €	23.215,00 €
Grupo 6	22.442,00 €	21.455,00 €

Average salaries of Management Committee:

	Salario Promedio dirección	Hombre	Mujer
2023	81.214,00 €	84.656,00 €	72.263,00 €
2022	82.530,00 €	88.000,00 €	68.682,00 €
2021	80.777,00 €	86.191,00 €	60.906,00 €

During the 2023 financial year, as well as in FY 2022 and 2021, the members of the Board of Directors received no remuneration from the company.



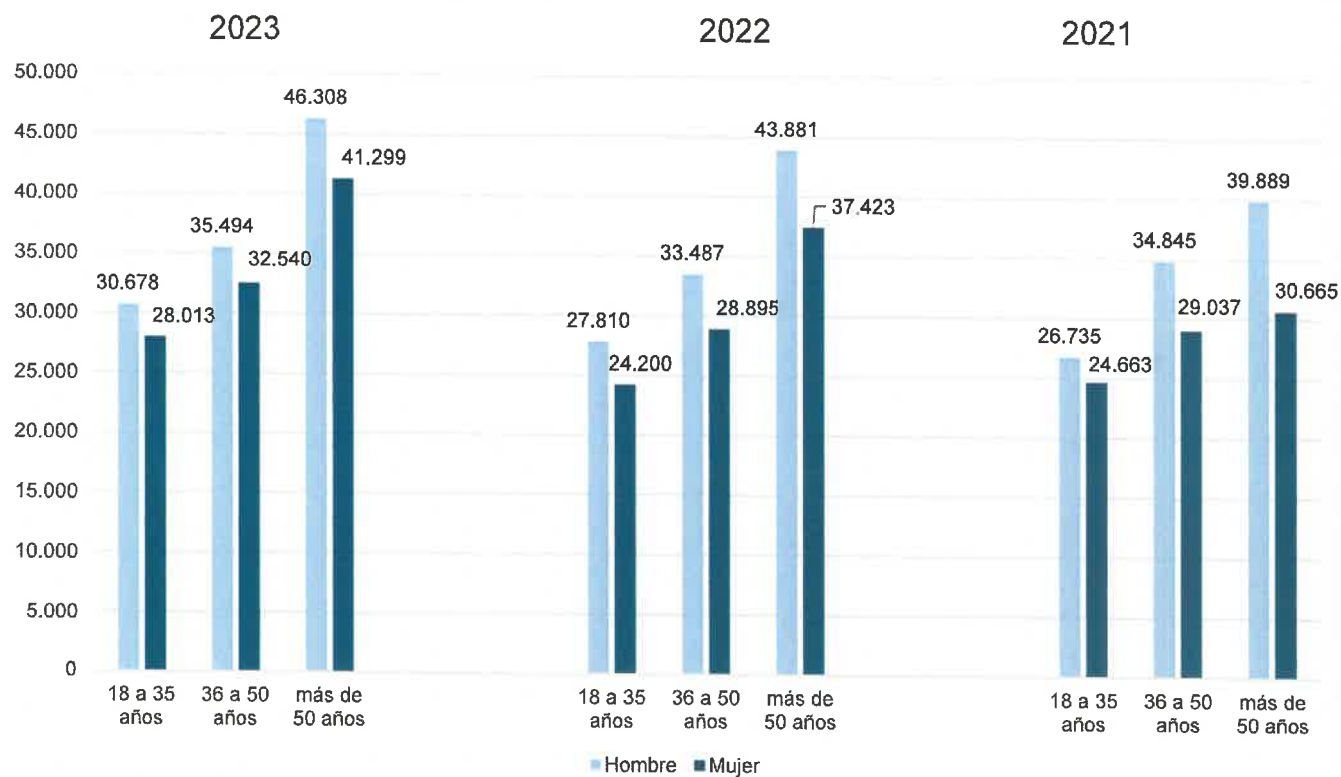
## 5.1 Employment and Remuneration

Average remunerations by age ranges are as follows:

2023	Hombre	Mujer
18 a 35 años	30.678	28.013
36 a 50 años	35.494	32.540
más de 50 años	46.308	41.299

2022	Hombre	Mujer
18 a 35 años	27.810	24.200
36 a 50 años	33.487	28.895
más de 50 años	43.881	37.423

2021	Hombre	Mujer
18 a 35 años	26.735	24.663
36 a 50 años	34.845	29.037
más de 50 años	39.889	30.665



## 5.1 Employment and Remuneration

Contract terminations during the years 2021, 2022 and 2023 were as follows:

2023	Hombre	Mujer
<b>18 - 35 años</b>	1	2
Grupo 6	0	1
Grupo 5	0	1
Grupo 4	1	0
<b>36 - 50 años</b>	4	0
Grupo 4	1	0
Grupo 5	2	0
Grupo 6	1	0
<b>Más de 50 años</b>	3	0
Grupo 4	1	0
Grupo 5	1	0
Grupo 6	1	0
	<b>8</b>	<b>2</b>

2022	Hombre	Mujer
<b>18 - 35 años</b>	1	1
Grupo 5	1	1
<b>36 - 50 años</b>	2	1
Grupo 4	0	1
Grupo 5	1	0
Grupo 6	1	0
<b>Más de 50 años</b>	1	0
Grupo 1	1	0
<b>Total General</b>	<b>4</b>	<b>2</b>

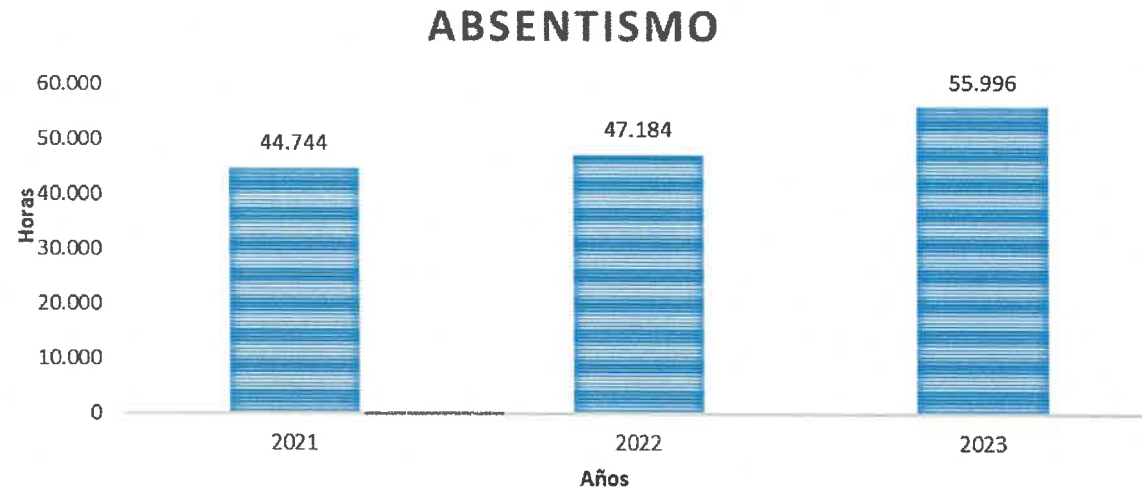
2021	Hombre	Mujer
<b>18 - 35 años</b>	2	0
Grupo 4	1	0
Grupo 5	1	0
<b>36 - 50 años</b>	4	3
Grupo 3	0	1
Grupo 4	1	0
Grupo 5	1	1
Grupo 6	2	1
<b>Más de 50 años</b>	3	2
Grupo 1	1	0
Grupo 4	1	1
Grupo 5	1	0
Grupo 6	0	1
<b>Total General</b>	<b>9</b>	<b>5</b>

### 2% quota for Staff with disabilities

Linde + Wiemann complies with the 2% quota of staff with disabilities in those workplaces where it is obliged to have such staff (workplaces with more than 50 employees).

In 2023, Linde + Wiemann had 3 employees with an official disability certificate, down from 4 employees in 2022 and 2021.

## 5.1 Employment and Remuneration

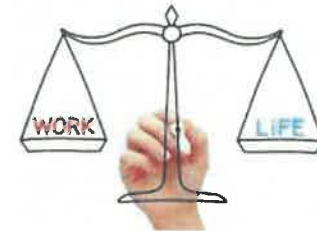


\* absenteeism includes all categories such as illnesses, occupational accidents and leaves of absence

### Organization of Work Time

Linde Wiemann offers split days and shift work. Work is from Monday to Friday, with the corresponding weekly breaks. Linde Wiemann is committed to work-life balance, which is why there is no shift work on Saturdays/Sundays.

Linde + Wiemann S.A. allows one day per week of remote work, which is not the case in other companies. The working hours per year range from 1,750 hours in our Barcelona work centres to 1,760 hours in our work centres in Zaragoza . The same working hours were maintained in 2021, 2022 and 2023.





## 5.1 Employment and Remuneration

### Measures to Achieve Work-Life Balance

In its aim to improve the quality of life and contribute to a healthier future, Linde Wiemann has policies, procedures and guidelines on social and work-related matters that ensure the social well-being of its employees, promote work-life balance and ensure that they are not inconvenienced outside working hours.

**Schedule Flexibility:** All administrative staff of Linde Wiemann have flexible start and end times, allowing them to better reconcile work and family/personal life. Administrative staff may leave at 3 p.m. on Fridays, have one day per week of remote work, and follow a shortened workday scheme in August.

In addition, Linde Wiemann has other measures that make it possible to reconcile work and family life, such as the possibility of enjoying holidays, hourly holidays, combining maternity/paternity leave with part-time work, accumulating breastfeeding hours, applying for reduced working hours, shift changes, leaves of absence, etc.

### Social Dialogue:

Linde Wiemann has social representation in all its work centres, with 100% of its workforce represented. The existing trade unions are: CCOO, UGT, and OSTA.

Linde + Wiemann promotes regular contact with trade unions and statutory employee representatives at all workplaces, establishing a climate of trust and transparency that is essential for labour relations.

### Collective agreements

100% of workers are covered by collective agreements and company agreements governing different aspects like: Work organisation, job classification system, promotions, vacancies, vocational training, wage policy, working hours, social benefits, etc.

### Professional Groups

Examples of positions in professional groups are:

- Group 1: Area directors, Plant director
- Group 3: Head of maintenance, head of production, head of logistics, etc.
- Group 4: Project Manager, Tool and Die Maker, maintenance personnel, quality personnel, etc.
- Group 8: Qualified plant operatives, fork-lift truck operators, etc.
- Group 9: Non-qualified plant operatives.



## 5.2 Training

### Training

Linde + Wiemann is committed to the **continuous training of its employees**. From the moment they join the Company, they are assigned to a **onboarding programme** which is strictly monitored. Linde + Wiemann employees enjoy a wide range of training possibilities. Moreover, there is an annual training programme at each workplace.

Linde + Wiemann encourages each person to be the manager of their own development, and therefore ultimately responsible for their training, together with Human Resources and their manager.

The training that all employees receive from the moment they join the company covers 3 fundamental areas:

- Technical know-how
- Attitudinal knowledge
- Languages



A total of 5,541 hours of training were completed in 2021, with an average of 21.5 hours per person.

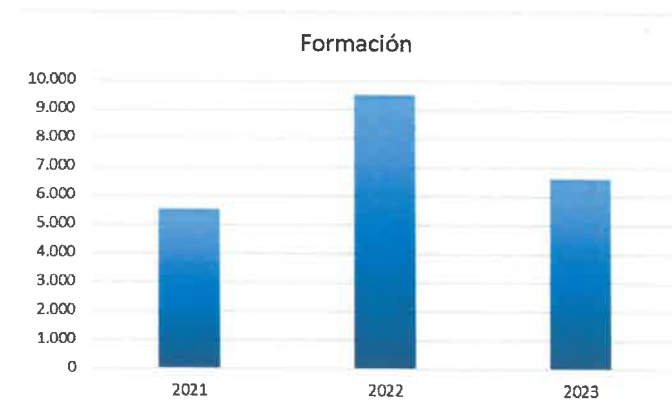
A total of 9,522 hours of training were completed in 2022, with an average of 31.42 hours per person.

A total of 6,625.5 hours of training were completed in 2023, with an average of 20.26 hours per person.

Training can be broken down as follows:

- Group 1: 898 hours
- Group 3: 666 hours
- Group 4: 2,772 hours
- Group 5: 433 hours
- Group 6: 1,845 hours

77% of the training was given to male personnel, while 23% was given to female personnel.



## 5.2 Training

### Training

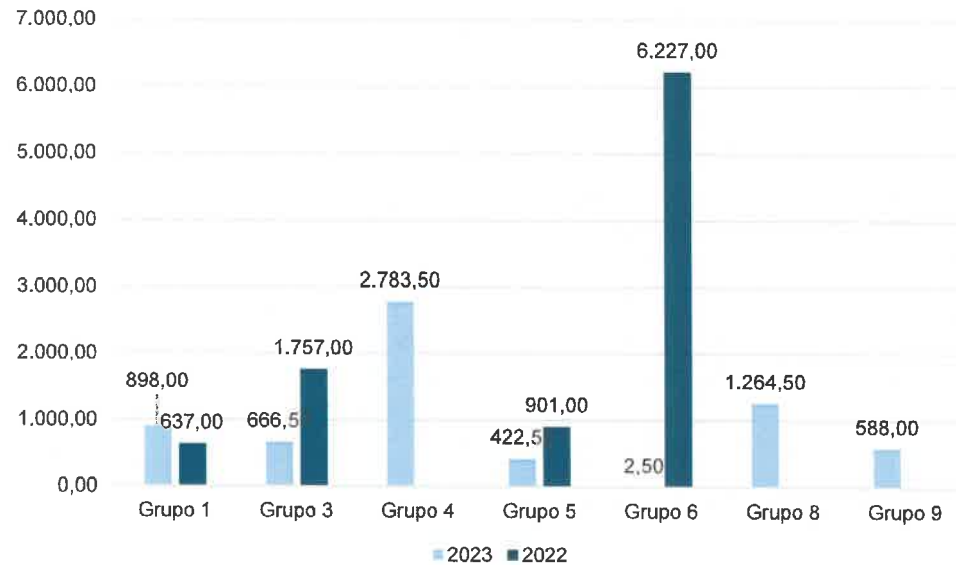
Broken down by professional groups, it would be as follows:

\* 327 trabajadores

Horas por Grupo	2023	2022
Grupo 1	898,00	637,00
Grupo 3	666,50	1.757,00
Grupo 4	2.783,50	
Grupo 5	422,50	901,00
Grupo 6	2,50	6.227,00
Grupo 8	1.264,50	
Grupo 9	588,00	
<b>TOTAL</b>	<b>6.625,50</b>	<b>9.522,00</b>



Horas por Grupo



By gender, there are far less female than male employees in our industry.

% of training hours for men and women

	2023	2022
Hombres	77%	84%
Mujeres	23%	16%

## 5.3 Social Relations and Occupational Health

### Equal Opportunities - Human rights

#### Promoting Equal Opportunities and Non-Discrimination

Linde + Wiemann has been committed to the integration of equal opportunities between women and men in the organisation, being a staunch advocate of respect for diverse cultures, and non-discrimination on the basis of nationality, religion, race, gender, age and/or sexual orientation.

There is also a harassment, sexual harassment and gender-based harassment protocol in place in the Company where any kind of discrimination can be reported. The harassment protocol is accessible to any employee, and also is a fundamental part of the onboarding programme for new employees.

In 2023 an Equality Plan was negotiated and signed with the employees' representatives in the La Garriga plant, and an equality plan has also been negotiated and signed in the Zaragoza plant.

#### Respect for Human Rights

##### **Guaranteed freedom of association and collective bargaining rights**

##### **Zero tolerance for discriminatory behaviour**

Linde + Wiemann respects the *personal dignity, privacy and personal rights* of each employee and is committed to keeping the workplace free from discrimination or harassment. This principle is a clear indication of the *level of zero tolerance*

for any discrimination by an employee against a colleague or third party on the basis of origin, nationality, religion, race, gender, age or sexual orientation, or any verbal or physical harassment based on these or any other grounds.

Linde + Wiemann ensures correct compliance with the labour legislation in force at all times, complying with all national and regional regulations.

In compliance with Spanish labour law, Linde + Wiemann does not employ children under the age of 16.

Linde + Wiemann respects the right to freedom of association as reflected in Article 28 of the Spanish Constitution and the right to collective bargaining as laid down in Article 37 of the Constitution.

Linde + Wiemann has a compliance system whereby any violation of human rights can be reported.

#### Wage Gap

The average salary of Linde + Wiemann employees in 2023 amounts to a total of €36,336.85, with an average salary of €37,119.63 for men and €32,779 for women.

The average salary of Linde + Wiemann employees in 2022 amounts to a total of €33,920, with an average salary of €35,295 for men and €28,990 for women.

The wage gap is around 12%, narrowing with respect to the year 2022.



## 5.3 Social Relations and Occupational Health

### Occupational Accidents and Illnesses

Linde + Wiemann's commitment to employee health is beyond question. In 2023, a mitigation of the severity of workforce accidents was observed. As part of the improvement of working conditions, the ISO45001 certification project was undertaken at the end of 2023.

	2021	2022	2023
Accidents involving leave	26	22	27
Incidence Rate*	---	7,746.47	8,723.74
Duration Rate**	68.12	25.18	19.40
Absence Rate***	2.12	1.9	1.7

Of the 27 accidents, 21 involved men and 6 women.

\* Índice de incidencia: Indicador que relaciona el número de accidentes de trabajo con el número de trabajadores expuestos al riesgo. La fórmula para calcularlo es la siguiente:

$$I_i = \frac{\text{Número de accidentes}}{\text{Número medio de trabajadores}} \times 100000$$

\*\* Índice de Duración: Indicador de la gravedad de los accidentes ocurridos en un determinado período, en este caso, 12 meses ya que corresponde al promedio de los días de baja por accidente de trabajo. La fórmula para calcularlo es la siguiente:

$$I_d = \frac{\text{Número de días de duración de las bajas}}{\text{Número de accidentes}}$$

\*\*\* Índice de Ausencia: indicador que relaciona el número de días de baja respecto el número de trabajadores. La fórmula para calcularlo es la siguiente:

$$I_a = \frac{h \times t}{100000}$$

## 5.3 Social Relations, Health and Safety

### Commitment to the Employability of young people

#### Commitment to the Employability of young people

Linde + Wiemann is committed to the employability of young people, which is why it works in different ways to promote the employability of young people. Some of the various actions it carries out are:

- Receiving students on work placements in our work centres, from both Vocational Training courses and Universities (Educem, Centro San Valero, Instituto Pedrola, Escola Treball, Universidad Politécnica de Catalunya, etc.)
- Promoting visits by students from Vocational Training institutions to our factories so that they can see the production process. Thus, in 2023, students from the Manolo Huguet school visited us at the La Garriga plant.
- Visits by our professionals to Vocational Training institutions and Universities, and attendance at different employment forums. (We participated in the employment forums of Instituto Químico de Sarria IQS, University of Zaragoza, Polytechnic University of Catalonia)
- Members of the Fundación Princesa de Girona, presided over by the king and queen of Spain, which promotes young people's access to their first job



## 5.3 Social Relations, Health and Safety

Commitment to the Employability of young people

### Corporate Social Responsibility Award from Pedrola

*•Linde y Wiemann Zaragoza for the project to improve the employability of young people at risk of exclusion, Coach Exit.*



AYUNTAMIENTO DE  
**PEDROLA**

## 5.3 Social Relations, Health and Safety

### Social responsibility in the areas where our plants are located

#### Support for the most disadvantaged groups in society

Linde Wiemann works with the ONG Caritas on an annual food collection (Hunger doesn't take a holiday) by its employees for donation to the food banks near our work centres that are managed by Caritas.

In 2023, a food collection drive was again carried out at the Garriga, Zaragoza and Esparraguera plants.





## 5.3 Social Relations, Health and Safety

### Responsibility for our employees and their families

Linde + Wiemann cares for the well-being of its employees and their families, and some of the measures carried out in 2023 include:

- Social benefits: Christmas gift package, incentive payment for child birth/marriage, incentive payment for retirement.
- Constant training policy. Each plant has its own annual training plan.
- Well-being: Accident insurance and health insurance for employees as part of the flexible compensation policy.
- Newsletter.

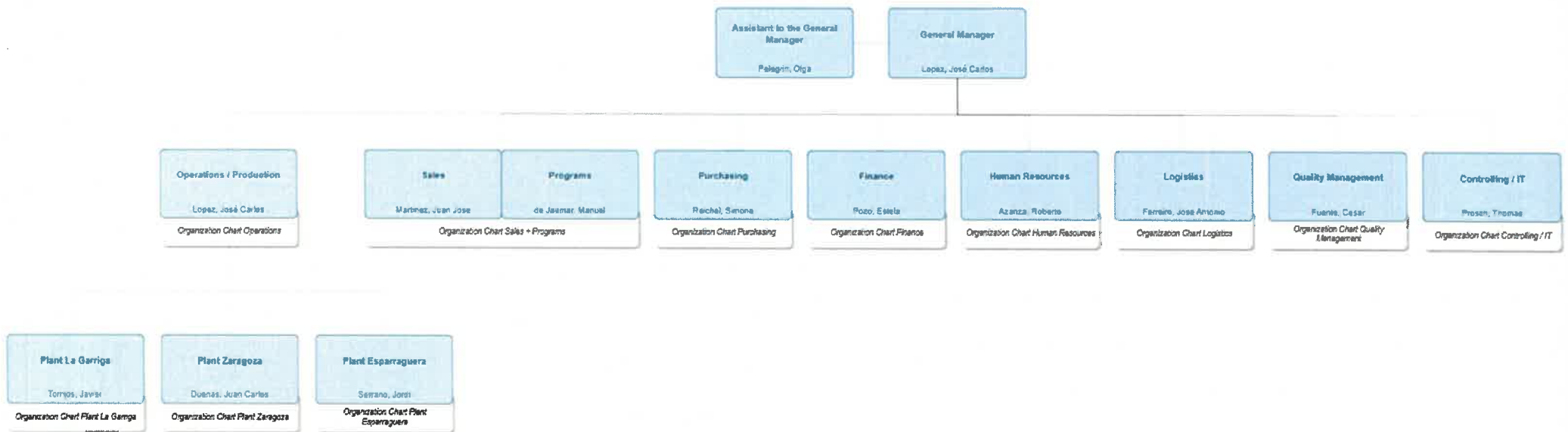




# 5.4 Organisation

## Organization Chart L+W Spain

Organization Chart Region ES



# 6. Combating Corruption and Bribery

## Code of Conduct and Ethics

The Linde + Wiemann Code of Conduct and Ethics is at the core of its compliance management system.

It provides guidelines applicable to all employees in all areas in their daily work. It is also part of passing on our values and processes concerning ethics.

It involves training and is mandatory for everyone.

The Code of Conduct and Ethics covers appropriate and inappropriate behaviour when interacting with colleagues, employees and employers, customers, shareholders, investors and competitors:

- Company values
- Respect for others
- Respect for the community
- Respect for the planet
- Protocols for bullying and reports of potential misconduct
- Relevant reference laws and regulations

## Supplier Code of Conduct and Ethics

Linde + Wiemann prefers partners that share our core values. When seeking and maintaining trustworthy relationships we have drawn up a Supplier Code of Conduct and Ethics representing the standard to which we will commit our partners.

Our responsibility does not end outside our factory gates. It includes social, ethical and environmental criteria for selecting new suppliers and for ongoing relationships with existing partners.

- Human rights
- Labour rights
- Land rights
- Health and Safety
- Rights relating to access to resources
- Environmental risks
- Anti-discrimination

All existing partners and potential suppliers are subject to audit by Linde Wiemann.

## Anti-fraud and anti-corruption policy

Linde + Wiemann conducts its business with the highest standards of integrity and accountability, avoiding all forms of embezzlement, corruption, bribery and all other forms of unfair business practices and operates a strict anti-fraud and anti-corruption policy.

No-one working for or on behalf of Linde + Wiemann shall under any circumstances offer or receive any kind of improper advantage, either directly or indirectly.

Relevant internal controls are in place. All Linde + Wiemann employees are encouraged to report any suspected violations, be it compliance concerns or alleged violations of the law, to their line managers and/or the CSR Officer.

An anonymous reporting line is in place for doing so.

# 7 Information about the company

## SUSTAINABILITY WITHIN THE SUPPLY CHAIN

“We know that social responsibility does not end at our factory gates. That’s why we plan to further expand our close cooperation with our suppliers and invite them to work with us more closely. In the area of raw material extraction, in particular, preventing and mitigating violations of human rights is of the utmost importance. We believe that knowing our supply chain as well as possible is key to preventing any risk. Which is why we will continue to scrutinize and optimize every step in our value chain with regard to sustainability and social responsibility”.

## 7.1 Sustainability within the supply chain

2023

**58,071 ton**

Raw Material  
(Steel)

**100 %**

Recyclability  
of the raw material

**53 %**

Local / national suppliers

**99.9 %**

European suppliers

Objectives 2024/5



Determination of energy  
consumption and emissions in  
the supply chain (Scope3) for  
80% of material volume



## 7.2 Purchasing Process

### Sustainability of suppliers

At Linde + Wiemann, we know that our suppliers make a significant contribution to our products. Consequently, it is very important for us that our suppliers share the same values and principles as we do. For this reason, we strive constantly to increase transparency in our supply chain.

We are committed to helping our suppliers in their efforts to become more sustainable. Through sustainable procurement, we aim to meet the needs of our customers and end consumers.

#### Supply Chain Management

Linde + Wiemann supplies automotive manufacturers all over the world. The responsibility for procurement, supply chain risk management and analysis is directly linked to a dedicated Management Board member. In 2023, Linde + Wiemann España had a volume of purchases of EUR 114 million with 56 direct suppliers and around 360 indirect suppliers. The main categories of direct material are cold-rolled and galvanized steel.

#### Supplier assessment

Linde + Wiemann suppliers must comply with a set of international standards and guidelines:

- on human rights and labour standards
- business ethics standards
- environmental protection and safety standards
- environmental management according to ISO 14001
- quality management according to ISO 9001

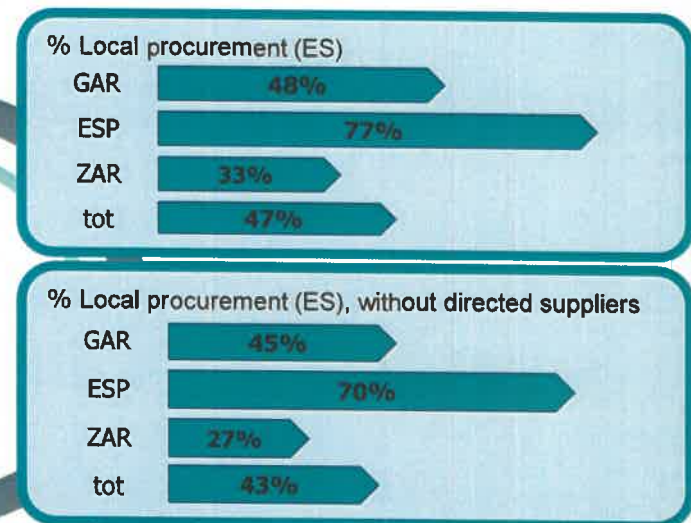
With this approach, we strive to ensure responsible and correct behaviour of the company and its suppliers.

In addition, Linde + Wiemann has imposed strict conditions on itself and its suppliers in the following areas:

- Legal compliance
- Fair competition
- Avoiding conflicts of interest
- Protection of trade secrets
- Corruption and bribery

#### Local suppliers

Wherever possible, Linde + Wiemann sources from local suppliers. As we are not totally free and independent in the choice of all our suppliers, especially for our raw material, we try to optimize at least the influenceable part continuously. This way, we not only support the local economy, but also save on additional CO2 emissions in logistics. We define local suppliers as all those companies located in Spain. We are also proud that in some cases, through our close relationship with our suppliers, we have managed to source raw materials locally with no packaging of any kind.





## 7.3 Consumer Safety and Health

Linde + Wiemann does not deliver its products directly to the consumer; our customers are the OEMs, the auto manufacturers.

In our supply chain, all our customers' safety requirements are met within the framework of the quality standards set by their design, CSRs and under the IATF 16949 standard.

In each production plant there is a Product Safety Compliance Officer (PSCO) whose main mission is to ensure compliance with product safety specifications.

As a subsidiary jointly liable party for products that do not comply with safety features, L+W Spain is as vigilant as possible with currently applicable technology in order to guarantee the quality standards validated by our customers.

In case of field failures (s/ VDA Field Failure Analysis), whether safety related or not (customer dissatisfaction), L+W Spain implements its complaint handling procedure in order to eliminate the root cause of the problem (8D problem solving). In case the root cause is not detected, it implements the NTF (no trouble found) procedure as recommended under the VDA standard.

## 7.4 Tax Information

In FY 2023, the contribution to the pre-tax profit of the Spain region by each of its subsidiaries and the tax information on profit taxes paid and public subsidies received are as follows (in thousands of euros):

In 2023, the company's plant in Zaragoza received a grant from the Government of Aragon for Innovative Business Organizations (sustained mobility).

In 2023 the Company did not make any contributions to foundations and/or non-profit organisations.

In 1000s EUR	LINDE Y WIEMANN, S.A.			LINDE Y WIEMANN LA GARRIGA, SLU			LINDE Y WIEMANN ESPARRAGUERA, SLU			LINDE Y WIEMANN ZARAGOZA, SLU		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
Beneficio antes de Impuestos	39,99 €	5.805,95 €	1.852,81 €	603,91 €	1.057,40 €	619,85 €	619,85 €	288,17 €	146,72 €	1.410,13 €	- 211,08 €	- 1.708,97 €
Impuestos Sobre beneficios pagados (*)	- 5,32 €	1.418,90 €	433,20 €	- 150,98 €			- 154,96 €			- 356,34 €		
Subvenciones Públicas recibidas										93,65 €		26,96 €

\*Corporate income tax paid is on a cash basis, net amounts actually paid in the year 2021 are computed, income taxes accrued in prior periods that have been paid in the year are included and, conversely, income taxes accrued in the period but to be paid in the future are not included. Refunds from previous years, if any, are also included.

\*\*Includes non-refundable grants received in 2021 and grants from the Government of Aragón in 2023.

# 8. GRIs

## 8. GRIs

Contenido	Estándares de referencia
Modelo de Negocio del Grupo	GRI 2.1 / 2.6 / 2.3 / 2-9 / 2.2
Políticas del grupo	GRI 103-2 / 2.9 / 2.2
Gestión de riesgos	GRI 2.12
Medioambientales	GRI 103-2 / 103-3
Contaminación	GRI 305-6 / 305-7
Economía circular y prevención y gestión de recursos	GRI 306-2 / 306-3 / 306-5 / 301-2 / 301-3
Uso sostenible de los recursos	GRI 303-5 / 301-1 / 302-1 / 303-1
Cambio climático	GRI 305-1 / 305-2 / 305-5
Protección de la biodiversidad	No aplica



## 8. GRIs

Contenido	Estándares de referencia
Sociales y Relativas al personal	GRI 103-2 / 103-3
Empleo	GRI 2.7 / 405-1 / 2.19 / 405-2
Organización del trabajo	GRI 403-2 / 401-3
Salud y seguridad	GRI 403-1 / 403-3 / 403-2
Relaciones sociales	GRI 403-1 / 102-41 / 403-4
Formación	GRI 404-2 / 404-1
Accesibilidad	GRI 405-1
Igualdad	GRI 103 / 405-1 / 406-1

## 8. GRIs

Contenido	Estándares de referencia
Respeto a los Derechos Humanos	GRI 103-2 / 103-3
Lucha contra la corrupción y el Soborno	GRI 2.23 / 2.26 / 205-1 / 205-2 / 205-3
Información sobre la sociedad	GRI 103-2 / 103-3
Compromisos de la empresa con el desarrollo sostenible	GRI 204-1 / 413-1
Subcontratación y proveedores	GRI 2.6 / 308-1 / 414-1 / 308-2 / 414-2
Consumidores	No aplica
Información fiscal	GRI 201-1 / 201-4

\* The GRI indicators in their 2016 version are being used

## Contact

The company directors sign this **Non-Financial Information Statement** report in

La Garriga, on 03 April 2024



### **Michael Lindner**

Chief Operations Officer (COO)

Phone +49 2771 392-107  
Mobile phone +49 160 978 759 63  
e-mail [m.lindner@linde-wiemann.com](mailto:m.lindner@linde-wiemann.com)

LINDE + WIEMANN SE & Co. KG  
Industriestrasse 4-12  
35683 Dillenburg  
GERMANY



### **Markus Wilhelm Herber**

Chief Finance Officer (CFO)

Teléfono +49 2771 392-103  
Móvil +49 173 580 93 15  
e-mail [m.herber@linde-wiemann.com](mailto:m.herber@linde-wiemann.com)

LINDE + WIEMANN SE & Co. KG  
Industriestrasse 4-12  
35683 Dillenburg  
ALEMANIA