

ESG REPORT

emuca 
where creation begins

40 years
inspiring new
beginnings

emu

index





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1. MESSAGE FROM THE PRESIDENCY

Dear reader,

With this ESG (Environmental, Social and Governance) report we want to share our way of working and our commitment with a business model focused on quality, innovating solutions, with a clear commitment to environmental sustainability and orienting the company towards efficiency.

We achieve this by putting our **collaborators, customers and suppliers at the center**. We believe that our main added value lies in the people who accompany us and with whom we work, and it is they who best define us. For this reason, values such as ethics, respect, cooperation and commitment have merged with our vocation for customer service in the management of our processes during these 40 years of experience.

With more **than 40 years of international experience**, we want to accompany our customers in the main European markets, providing them with our commercial offices in Italy, France, United Kingdom, Portugal and Spain, as well as our logistics centres in Italy and Spain, which total more than 35,000 m², equipped with advanced telematic systems, automatic vertical warehouses and innovative order management systems. We currently **export to more than 50 countries**.

We develop all our operations to bring logistical advantages to our customers and our clients. Thanks to the large stock of our catalogue items, we guarantee optimal delivery times with the best service levels.

At Emuca we want to become a reference in the markets in which we operate, with functional solutions for furniture fittings and accessories, being a competitive company and committed to our



We design, manufacture and market a wide range of products for the furniture, carpentry, hardware and DIY sectors, offering solutions for the home and office.



employees, obtaining since 2006 the **Family Responsible Company** Certificate awarded by the Masfamilia Foundation. Through this, the foundation recognises our company's commitment to policies and initiatives that ensure work-life balance and equality among its employees. Our company has been a pioneer in obtaining the EFR certification, being among the first 30 companies to achieve it in Spain and the first in the furniture sector.

In recent years, Emuca has made a strong and determined commitment to the sustainable development of all our operations. To this end, we have integrated 6 of the **17 Sustainable Development Goals identified by the United Nations** into our company's strategy, representing key indicators at our organisational and sustainable development (i.e. Kpi's and OKR's of the team).

We are aware of the number of positive and negative impacts that can result from the development of our activity, both economically and social environmentally. The development of our products and services entails the use of natural resources and the distribution of our products may involve the generation of emissions. In addition, the safety of our employees is a constant focus of our attention. At the same time, due to the size of our company and business volume, our activity has a significant positive economic impact on the localities where we operate.

All our achievements would not have been possible without the commitment of the best team of professionals. This is why we strongly believe in **quality employment** by investing in continuous training programmes, so that our customers and clients perceive us as a decisive, reliable, proactive and digital supplier, providing technology and automated processes through a B2B platform, which is already used by 69% of our customers.

EMUCA has maintained its commitment to society, increasing its workforce and adding value by attracting talent through agreements with renowned business schools and universities and promoting a culture of hard work among our employees.

The data collected in this report confirm that ESG is an effective tool to improve our competitiveness and management, as well as to take advantage of opportunities for the development of innovative products and services that contribute to meeting economic, environmental and social challenges.

From our experience, we have seen that companies that manage their business from the perspective of innovation and ESG are better governed and less exposed to risk, and therefore more competitive. Through these lines, we are not only making a declaration of intentions on ESG, but we are also establishing a solid commitment to values and management practices.

Santiago Palop // President of Emuca



2. MESSAGE FROM THE COMPLIANCE COMMITTEE

CODE OF CONDUCT AND RESPONSIBLE PRACTICES (COMPLIANCE)

Since 2017 Emuca has been working according to the principles of a Code of Conduct and Responsible Practices in the performance of the professional duties of all its employees, striving for professional, ethical and responsible behaviour anywhere in the world, as a basic element of the business and professional culture of each and every one of the components of the company, regardless of the position and function performed.

We understand the Code of Conduct as an ethical commitment between the company and the different stakeholders: employees, customers, shareholders, suppliers and society.

To our employees:

To guarantee equality, without discrimination based on race, gender, religion, sexual orientation, age, political opinion, nationality or physical disability; to avoid any form of physical abuse, psychological or sexual harassment of its employees; to generate a pleasant working environment protected by all the rights and obligations granted by law.

To our clients:

To offer a high standard of excellence, quality and safety in our products through clear and transparent communication.

To our shareholders:

To guarantee the sustainability, viability and maximisation of the value of the company as a business development.

To our Suppliers:

Invite to share and adhere to our responsible practices, collaborating with companies committed to the human and labour rights of all contracted employees.

To society:

Commitment to collaboration in the different countries in which it is present, protection of intellectual and industrial property, both its own and that of others, minimising the environmental impact throughout the life cycle of the products, developing social action activities carried out by the organisation or channelled through social organisations.





3. WHO WE ARE

3.1 Emuca

A benchmark in the sector of furniture fittings and accessories in the design, manufacture and marketing, it has a wide range of products for the furniture, carpentry, hardware and DIY sectors, offering solutions for the home and office. With more than 40 years of experience, the company is present in more than 50 countries.

Supporting with more than 3.000 references, innovative products and a close relationship with our stakeholders, we support our customers and our clients in the main European markets by making available to them our sales offices in Italy, France, the United Kingdom, Portugal and Spain, as well as our logistics centres in Italy and Spain, which together total more than 35,000 m² equipped with telematic systems, automatic vertical warehouses and innovative order management systems.

Italy Padova
France
Nantes
United
Kingdom
Chelmsford
Portugal
Lisbon
Spain
Valencia



Company Name: EMUCA S.A.U.

Type of company: Large Company

Address: Polígono Industrial El Oliveral c/ H, 4

Locality: Riba-Roja del Túria

Province: Valencia

Autonomous Community: Comunidad Valenciana

Web address: www.emuca.es

Chief Executive Officer: Santiago Palop

Contact person: Amparo Andrés

Number of direct employees: 124



3.2 Mission, vision and values

Our principles.

Emuca is governed by values drawn from its mission and vision, which are applied throughout the company and externalise the foundations on which Emuca's activity is carried out. Values that define the company and represent it.

We develop all our operations to bring logistical advantages to our customers. Thanks to the large stock of our catalogue items, we guarantee optimal delivery times with the best service levels. At Emuca we want to become a reference in the markets in which we operate, with functional solutions for furniture fittings and accessories, being a competitive company committed to our employees.



competitive



reliable



proactive



decisive



digital

Mission

To offer the maximum balance between quality, service and price, in the distributed manufacture of hardware solutions and complements for furniture.

Vision

To be the brand of global solutions in hardware and complements for furniture. Offering a wide range of innovative, useful and competitive products.

Sustainable strategy

We are aware of the positive and negative impacts that the development of our activity can have on the economic, social and environmental levels. That is why, in recent years, we have made an increasingly strong commitment to the sustainable development of all our operations. This commitment has led to the integration of the 2030 Agenda.

The company's strategy is based on the Sustainable Development Goals (SDGs) and the 17 Sustainable Development Goals (SDGs) set out therein.

Such a strategy adopts a shared business vision with new routes to transformation, and by relying on leadership to transform.

The new transformation pathways would be as follows (Vision 2050, Forética): (1) energy, (2) transport, (3) living spaces, (4) products and materials, (5) financial products and services, (6) connectivity, (7) health and well-being, (8) water and sanitation, and (9) food.

Commitment to the SDGs

Emuca's sustainable strategy is aligned with the Sustainable Development Goals (SDGs), focusing mainly on six of them: Health and Well-being (3), Gender Equality (5), Affordable and Clean Energy (7), Decent Work and Economic Growth (8), Industry, Innovation and Infrastructure (9) and Responsible Production and Consumption (12).

The development of our products and services and their distribution are actions with environmental impact due to the use of **natural resources** and emissions, which is why we are constantly working to optimise and reduce them, always seeking the greatest energy efficiency.

People are the basis of our growth, so their safety and conditions are a constant focus of our attention and continuous improvement. As well as our ever-increasing positive economic impact on society. We are aware that our turnover has an economic impact on the localities in which we are present, so our aim is to consolidate and contribute.

In order for these objectives to be internalized, shared and worked on by our entire environment, we have carried out different actions during the year 2022, trying to give greater visibility and importance to the sustainability of the company, committing to good governance and transparency in the field of management.

Our communication plans include internal and external information actions on issues related to poverty alleviation, health and wellbeing, quality education, peace and justice, climate action, etc.

And, as mentioned, working for quality employment and the improvement of the well-being of our people throughout the value chain and promoting responsible consumption and **respect for the environment**.

The work carried out during this period with the people in our ecosystem confirms and proves that companies that manage their business from a sustainability perspective are better governed and less exposed to risk, and are therefore more competitive.

This is why we strongly believe in people, in quality employment and in the generation of employment and lifelong learning.

Continuous investment in training has made us be perceived as a decisive, reliable, proactive and digital provider, providing technology and processes through a B2B platform. Agreements with renowned business schools and universities have enabled us to contribute by attracting talent and remain committed to our society.

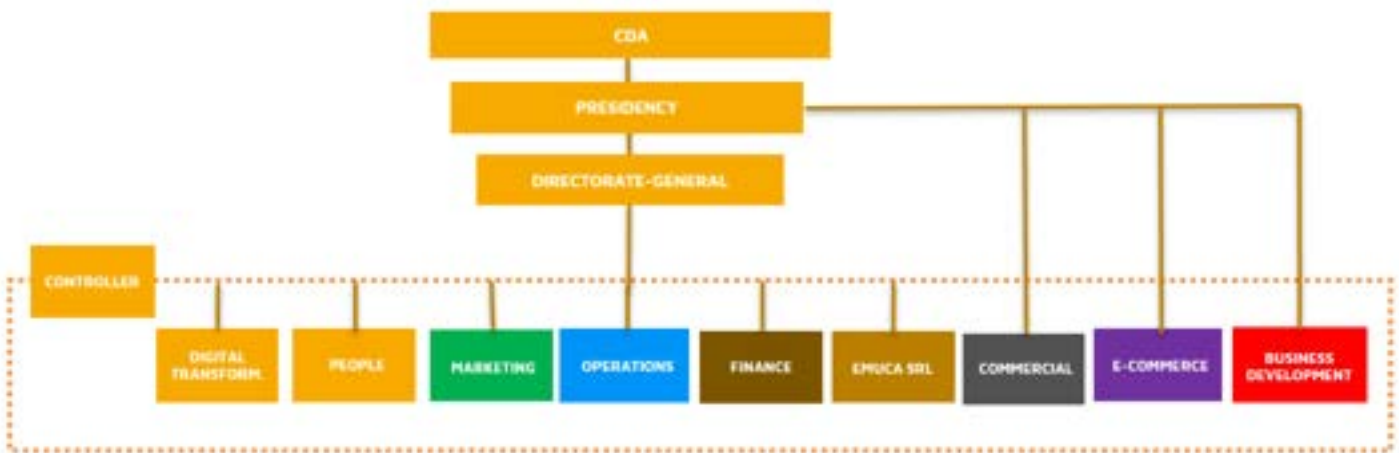


3.3 Governing bodies

Emuca is a family company founded by Silvino Palop, with 100% Spanish capital, within the **Palbox Holding, S.L. Group**.

In terms of corporate social responsibility in line with the Global Compact Principles, it is the board of directors and the general manager who establish the lines to be followed and its implementation is carried out through the heads of the different areas.

The organisation follows an approach that, as a **Family Responsible Company** endorsed as **"good practice" by the UN** and which sets the lines of action in the field of labour rights, extends its intention to work in depth on other aspects that refer to the environment, innovation and infrastructures and responsible production and consumption.



Commercial Committee

Mission

Implementation of commercial and marketing actions in line with the Commercial and Marketing Plan, data monitoring and commercial/Mkt actions.

Frequency of meetings

5 times a year

Members

1. Managing Director
2. Commercial Director
3. Spain Distribution Market Manager
4. Spain Manufacturing Market Manager
5. Italy Market Manager
6. UK Market Manager
7. Portugal Market Manager
8. France Market Manager
9. Marketing Director
10. Client Service Manager
11. Export Market Manager
12. Responsible IN/PM
13. Head of eCommerce
14. Controller

Compliance Committee

Mission

Plan and materialise internal and external communication, promoting brand dissemination through omni-channeling, fostering awareness of Emuca's values, boosting employee participation and commitment, and facilitating commercial agreements.

Frequency of meetings

Monthly

Members

1. President of Emuca
2. CEO Holding
3. Human Resources Director
4. Business Development Director

Communication Committee

Mission

Plan and materialise internal and external communication, promoting brand dissemination through omni-channeling, fostering awareness of Emuca's values, boosting employee participation and commitment, and facilitating commercial agreements.

Frequency of meetings

Weekly

Members

1. President of Emuca
2. Managing Director
3. Human Resources Director
4. Marketing Director

Financial Committee

Mission

The analysis and knowledge, with its consequent competences and powers, of all issues related to business development and financial management, including, among others, portfolio management (assets and liabilities), etc.

Frequency of meetings

Monthly

Members

1. President of Emuca
2. Chief Financial Officer
3. CEO Holding
4. Controller

Product Strategy Committee

Mission

Define the product strategy to be incorporated into the company, new ranges, potential alliances with suppliers or other companies, strategy of geographical origin of the products.

Frequency of meetings

Monthly

Members

1. President of Emuca
2. Business Development Director
3. Head of R&D
4. Product Manager
5. Commercial Director
6. Marketing Director
7. Market/industry manager
8. eCommerce Operations & Product Manager

Product Committee

Mission

Implement the product strategy, analyzing the product portfolio, market analysis and timing of ongoing projects.

Frequency of meetings

Monthly

Members

1. Commercial Director
2. Marketing Director
3. Business Development Director
4. Head of R&D
5. Business Intelligence Manager
6. eCommerce Operations & Product Manager

B-Team

Mission

Gathering of information from the different markets according to own needs, identification of common needs and proposal for the incorporation of new products. Monitoring of competitors with a possible high impact on these incorporations and confirmation of configurations for new product launches.

Frequency of meetings

Month and a half

Members

1. Inside Sales Manager
2. Spain Manufacturing Market Manager
3. Portugal Market Manager
4. Product Manager
5. Italy Purchasing Manager

Steering Committee

Mission

Assessment of quantitative and qualitative objectives on a global scale, in accordance with the policies established in the Management Plan, and monitoring of the activities derived from the objectives programmed for each area (monitoring of strategic objectives).

Frequency of meetings

Monthly

Members

1. President of Emuca
2. Managing Director
3. Business Development Director
4. Chief Financial Officer
5. Human Resources Director
6. Operations Director
7. Head of eCommerce
8. IT Director
9. Commercial Director
10. Marketing Director
11. Controller
12. Italy Responsible

3.4 Emuca in figures

Quality of EFR policies and measures

1. Quality in employment.

Job stability:

percentage of permanent contracts out of the total / Seniority

Year	Average number of employees	Permanent contracts	%
2017	97,83	91,25	93,3%
2018	104	92	88,5%
2019	112	98	87,5%
2020	115	100	87,6%
2021	126	115	90,9%
2022	125	121	96,8%

Blood donations

percentage of workers who donate blood / total workers

Year	No. of employees	No. of total employees	%
2021	78	126	61,90%
2022	48	124	38,71%

Actions to promote healthy living

Number of actions for the promotion of a healthy lifestyle

Year	No. of actions
2021	7
2022	48

Internship students

percentage of trainees/total employees

Year	No. of interns	No. of total employees	%
2021	11	126	8,73%
2022	26	124	20,97%

Internal trainings

Investment in internal employee training

Year	Investment
2021	11
2022	26

External trainings

Investment in external employee training

Year	Investment
2021	65.920€
2022	50.717€

Carsharing

percentage of employees using carsharing / total number of employees

Year	No. of employees	No. of total employees	%
2021	6	126	4,76%
2022	15	124	12,09%

2. Gender perspective

Equal opportunities for women in access to employment

Total no. of new recruits per year- positions filled by women

Year	No. of new recruits	No. of women incorporated	%
2018	10	2	18,18%
2019	15	4	33,33%
2020	15	8	50,00%
2021	25	10	40,00%
2022	12	7	58,38%

Working women

percentage of female workers / total workers

Year	No. of employees	No. of total employees	%
2021	42	126	33,33%
2022	52	124	41,93%

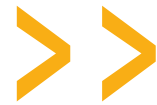
Women in management positions

percentage of female workers in managerial positions / no. of managerial positions

Year	No. of employees	No. of total employees	%
2021	2	10	20,00%
2022	2	10	20,00%



Being aware of our current and future challenges in the Recruitment, Development and Management of Talent of organizations, we continue to work on different actions such as the Equality Plan, understanding it as a management model within the HR strategy that facilitates policies.



PRODUCT SAFETY

In the development or incorporation of new products, the different guidelines and regulations are taken into account. In terms of safety, CE marking and TÜV, REACH (restrictions on the manufacture, marketing and use of certain hazardous substances), ROHS (equivalent to REACH for electrical equipment).

With regard to lighting products, the ERP regulation, which comes into force from 1/9/2021, is also applicable and refers to energy efficiency. For products with a wood composition, PEFC is applicable, which guarantees the controlled origin. For testing and approval according to European regulations, we collaborate with different Technological Institutes, depending on the country of action: CATAS (Italy), FIRA (United Kingdom), CTBA (France) and AIDIMME (Spain), among others, as well as certified laboratories for lighting issues. The certification of processes is carried out by CERTIQUALITY in Italy and AENOR in Spain, which accredit and audit ISO 9001.

INVESTMENT IN R&D YEAR 2022

In 2022, Emuca invested 280,000 euros in R&D projects, despite a year in which the budget was cut due to the pandemic. Among the projects carried out, the following are worth highlighting: the extension of our system Zero, system with new functionalities and accessories; the Hack system for cupboard organisation, a new optimised and very cost-competitive solution with a state-of-the-art finish; and the localization in Europe of important products for Emuca such as the Recycle containers and the Placard sliding wardrobe system.



4. OUR COMMITMENT



Gender Equality



Affordable and Non-Polluting Energy



Decent Work and Economic Growth



Industry Innovation and Infrastructure



Health and Wellness



Production and Responsible Consumption

Respect for and protection of human rights

Respect for Human Rights is immersed in Emuca's culture and the actions developed by our team, regardless of the location in which they generate value.

Emuca uses international human rights frameworks such as the International Bill of Human Rights and the United Nations Global Compact as a reference.



In recent years, Emuca has become increasingly committed to its role as a company in terms of sustainable development. This commitment has meant integrating the SDGs (17) into the company's strategy, focusing on 6 of them.

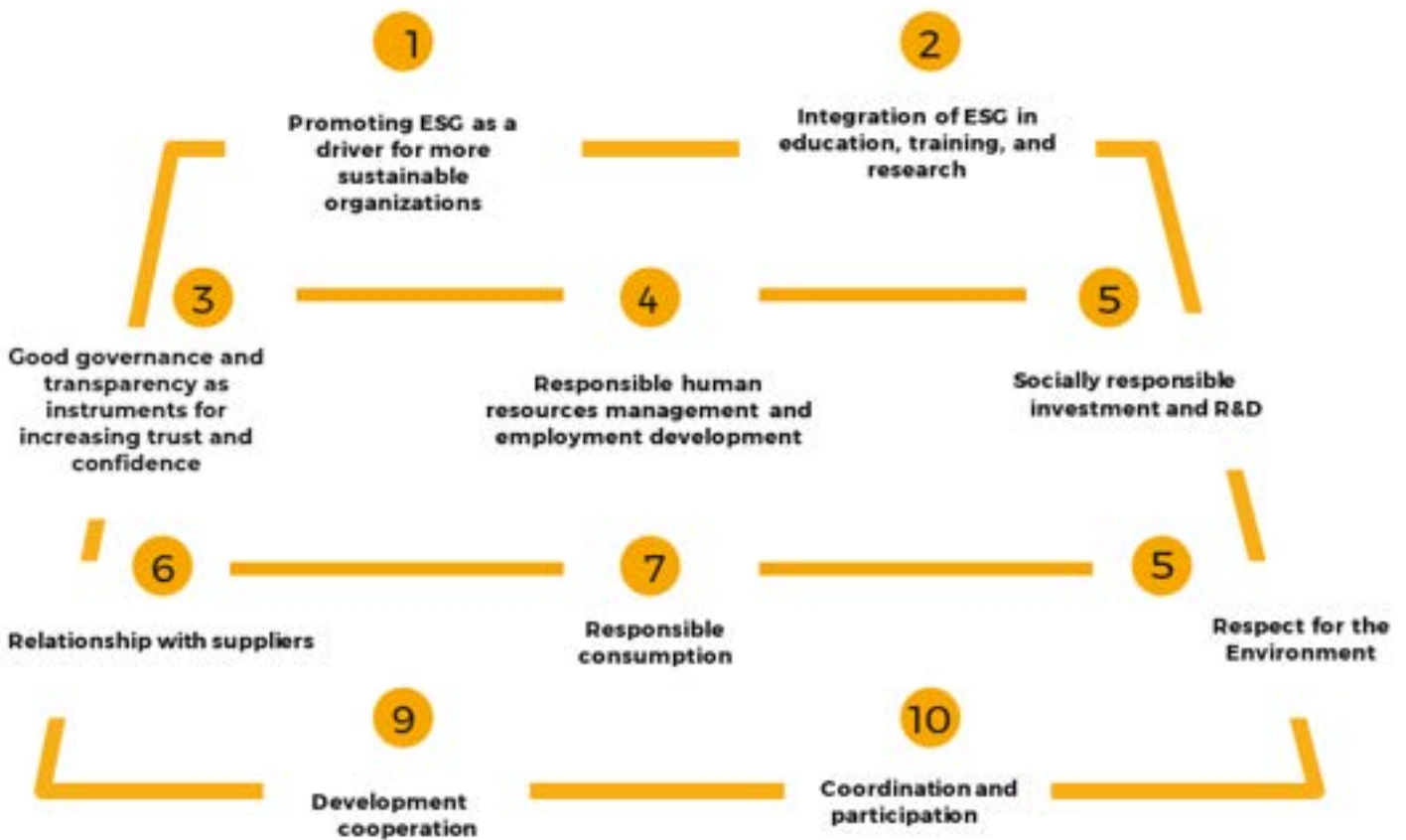
measured beyond financial parameters, incorporating social ethical and environmental performance dimensions.

Along the same lines, the company is adapting the concepts of people, planet and profit to its strategy in its social responsibility policy: social, economic and environmental. It starts from the idea that business excellence, or the highest attainable ideal, can (and should) only be

·**Planet:** Environmentally sustainable.

·**People:** Sustainable from the point of view of its interrelation with society.

·**Profit:** To achieve sufficient and stable benefits in the long term to ensure the continuity and development of its activity.



Emuca has carried out different actions during the year 2022, trying to give greater visibility to social responsibility within the company, committing to good governance and transparency in the field of management, working for quality employment and improving the welfare of its employees, trying to extend its commitment to CSR to the supply chain and promoting responsible consumption and respect for the environment.

Thus, of the 17 Sustainable Development objectives, Emuca has carried out actions in 6 of them. It is also worth highlighting the continuity of the **Compliance Plan** within the Corporate Governance area with the aim of ensuring that the company's decision-making and management is always carried out in accordance with the principles of **ethics and transparency**.

In continuity with the Compliance Committee set up by resolution of the Board of Directors on 28 October 2016, various protocols were updated.

On the other hand, the implementation and training in compliance matters for Emuca companies abroad has been addressed. Also worthy of note are the actions carried out in relation to the health, safety and welfare of employees during the situation arising from Covid-19.

The promotion of Responsible Consumption, where Emuca has participated and developed new habits with Refruiting, offering fresh fruit to its employees.

Recycling has also been highlighted as a measure to preserve the environment, with the introduction of several waste bins to separate waste, thus raising awareness among the staff.

Finally, in the Respect for the Environment line in 2022, efforts have been focused on minimising environmental impact and promoting clean technologies.



Lines of action and objectives	Emuca Shares 2022	Results
<p>1. Health and well-being (SDG 3): Ensuring healthy lives and promoting well-being at all ages is essential for sustainable development.</p>	<ul style="list-style-type: none"> -Preventive measures against the different variants of COVID-19 that have ensured the safety in the work. -Virtual workshops on physical and mental health. -The importance of hydration for the body (supply of bottled water, free hot drinks days). -Information sessions on healthy habits (e.g.: Heat at work is a risk we can all prevent; Don't play in the sun this summer). -Influenza campaign and vaccination. -Health insurance as a social benefit. -Fresh fruit weekly. 	<ul style="list-style-type: none"> -COVID variants: 0 contagion in our facilities. -Disease prevention campaign to promote employee wellbeing. -Emuca makes sure to accompany its staff at crucial moments in their lives.
<p>2. Gender Equality (SDG 5); Achieve gender equality and empower all women and girls.</p>	<ul style="list-style-type: none"> -Following the anonymous survey and the 2020 Equality Plan with more than 70 actions. In 2021, the relevant adjustments were made to RD 901 and 902/2020 of 13 October, creating a new equality plan 2021-2025. 	<ul style="list-style-type: none"> -Implementation and monitoring of the Equality Plan guaranteeing that both men and women have the same possibilities of access in the personnel selection process, access to development within the company, equal pay and family reconciliation. Being certified in 2021 against harassment in the workplace.
<p>3. Affordable and clean energy (SDG 7): Ensure access to affordable and clean energy (SDG 7: Ensure access to affordable and clean energy (SDG 7: Ensure access to affordable and clean energy) for all.</p>	<ul style="list-style-type: none"> -Work for reliable, uninterrupted, sufficient and clean energy production. 	<ul style="list-style-type: none"> -100% of our energy comes from renewable energies (supplier and self-consumption). -Charging points were installed in 2021.
<p>4. Decent work and economic growth (SDG 8): Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.</p>	<ul style="list-style-type: none"> -Personalised onboarding programmes. -Remuneration policy based on the total compensation model (career plans, training plan, etc.). -Collaboration with different associations, business schools and universities. 	<ul style="list-style-type: none"> -EFR 2021 audit results - increase in rating category to B+ Proactive. -Improvement in the results of the climate survey compared to 2020 in all items and from 84% of employees who would not go to work for another company with equal working conditions to 99%.
<p>5. Industry, Innovation and Infrastructure (SDG 9): Develop resilient infrastructure, promote inclusive and sustainable industrialisation, and foster innovation.</p>	<ul style="list-style-type: none"> -Implementation of new digital tools such as Woffu, Rydoo, Power Bi, Microsoft 365, Slimstock, etc. -Installation of the SEP system in the vending machines. -Increasing integration of processes within the value chain, with customers, transport agencies and suppliers, through the electronic exchange of (e.g., orders pending and status of shipments, invoices, etc.) -Implementation of a PIM (Product Information Management) to manage all the contents of our product catalogue in an agile and unique way, and to connect them quickly and easily with our websites and those of our customers. -Redesign of order-to-delivery processes by automating them, so that many orders entered via our B2B platform are automatically transferred to the picking process in our warehouses without human intervention. -Increasing the range of payment methods offered to customers, including payment by card and PayPal. 	<ul style="list-style-type: none"> -Elimination of physical files in quality controls and replacement by a virtual file in the WMS. -Agility and speed in the processes due to the implementation of new applications and programmes. -Easier and more agile management of orders, deliveries, payments, documentation and product catalogues to improve our customers' experience and save resources and time.

<p>6. Responsible production and consumption (SDG 12): Ensure sustainable consumption and production patterns.</p>	<ul style="list-style-type: none"> -Promotion of Recycling in all the professional activity of the team. -Encouraging the reduction of the consumption of polluting materials (plastic, etc.). -Use of cardboard pallets. -Elimination of paper instructions and replacement by QR. -Calculation of the corporate Carbon Footprint for scope 1, 2 y 3 (parcial). -Start of solar panels application project. -Recycled paper instead of plastic bags. 	<ul style="list-style-type: none"> -Savings in CO2 emissions (1041 kg) through the use of environmentally friendly pallets. -Scope 1 and 2 carbon footprint result of 1.36 tn eCO2/MII € (value expressed in CO2 equivalent per million euros). -Scope 1 and 2 carbon footprint result of 1.78 tn eCO2/MII € (value expressed in CO2 equivalent per million euros). -Scope 3 (partial) carbon footprint result of 23.08 tn eCO2/MII €.
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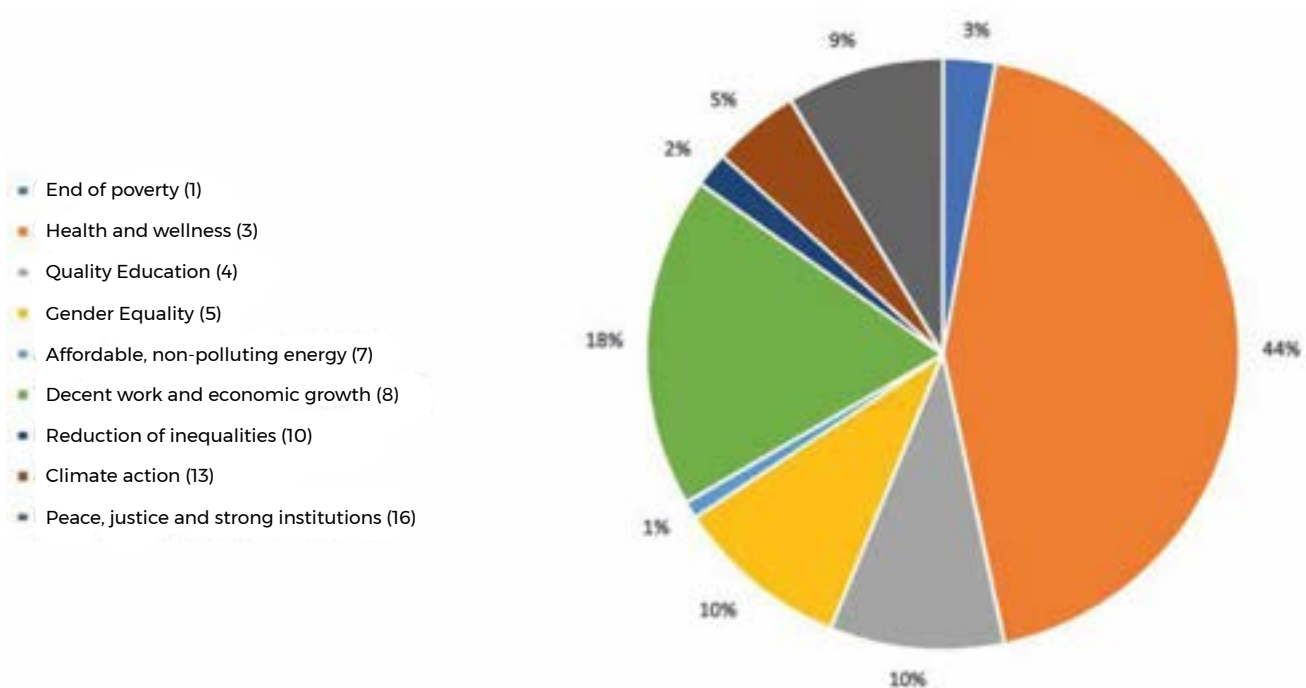
2022 ESG actions in line with SDGs

The actions carried out throughout the period have been structured on the basis of the 17 Sustainable Development Goals set by the United Nations for the 2030 agenda. Although Emuca focuses mainly on 6 of the 17 SDGs, during 2022 work has begun on other SDGs.

ODS	Nº ACCIONES
End of poverty (1)	3
Health and wellness (3)	46
Quality Education (4)	10
Gender Equality (5)	10
Affordable, non-polluting energy (7)	1
Decent work and economic growth (8)	19
Reduction of inequalities (10)	2
Climate action (13)	5
Peace, justice and strong institutions (16)	9

Percentage of Actions in reference to SDGs

Below we can see through the graph the distribution of activities according to the different Sustainable Development Goals.



emuca



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40



5. RELATIONS WITH THE ENVIRONMENT AND CONTRIBUTION OF VALUE

Our activity involves both internal and external stakeholders, all of whom are affected to a greater or lesser extent by the company's decisions and activities. Among them we highlight customers, employees, shareholders, suppliers and society due to their level of impact. We know that without a good relationship with the different stakeholders, we cannot achieve the objectives set. That is why, with both transversal and specific actions for each stakeholder group, we try to create a close, solid and satisfactory relationship with aligned objectives.

At EMUCA we place our collaborators, workers, customers and suppliers at the centre of our strategy because we believe that our main added value lies in the people who accompany us and with whom we work. We know that listening to their needs is essential to generate shared value.

For this reason, we maintain constant and fluid communication with our different stakeholders. Our main communication channels and sources of information are: our website www.emuca.es, renewed in September 2020, and our App, updated in July 2022. In both platforms you can find a large amount of information about the company, including customer sections. Always customer-oriented. We have numerous channels of communication that seek the satisfaction and permanent contact: chat, e-mail and mobile messaging, telephone calls, YouTube channel, social networks, satisfaction surveys, WhatsApp and web and App notifications.

When it comes to employees, Emuca has different internal communication channels both offline and online. Within the offline channels, we can mention the bulletin boards, videowalls, face-to-face meets and physical media. Online channels include Happydonia, Mailchimp, video conferences, email and Woffu. Also noteworthy is the employee portal where, among other features, there is a dashboard with the main company indicators and the new tool Happydonia as a corporate social network. All these actions allow us to get closer to this stakeholder group and learn more about their concerns and interests. As a result of this initiative, proposals have arisen that we have implemented with other social benefits that we work on year after year.

On the other hand, we are in contact with our suppliers and provide them with valuable information at our technical conferences and congresses. These events are also held for internal staff and customers.

Finally, communication with shareholder partners takes place through meetings or follow-up reports on safety, HHP, waste management, etc.

◀◀ **We listen to the views of all our stakeholders to create value.** ▶▶





5.1 COMMITMENT TO OUR CLIENTS

COMMITMENT TO OUR CUSTOMERS

We work daily for the continuous improvement of all our services. We understand that both companies and clients are not only essential components for the survival of an organisation, but that behind each of them there are people. Therefore, communication, transparency and commitment are the pillars on which we build our relationships. It is through working in confidence with our customers that we achieve their fidelity.

Our quality management system complies with ISO 9001. We make all our decisions based on our customers. In order to improve the customer experience, we follow procedures to assess risks and opportunities, with the aim of implementing actions for their correction and prevention.



Information and training, the new loyalty

EMUCA is committed to its customers through training and information, so that they can maximise all the benefits provided by their purchased products. Conferences, seminars, assembly videos, technical documentation, exhibition material and models are some of the tools we offer in order to ensure the correct use of our products and services. However, we know that not all our clients have the same resources at their disposal. For this reason, Emuca has created the Corporate area within the marketing department, with the aim of covering the new needs and requirements of the market, offering personalised training in the area of digital tools, trends and other relevant aspects of the sector, in accordance with the interests of the client.

Response time is key to an optimal experience. In order to shorten this response time as much as possible, we have a technical support where customers can solve doubts related to technical aspects of our products in the form of Q & A. It has configurators that help to understand the product needs based on the solution sought by the customer and manuals for the use of our online B2B sales platform.



"Through a customer centric strategy our aim is to help the customer to create spaces without limits, offering the best solutions in accessories and furniture".



Privacy as a requirement

Nowadays, any type of management requires a minimum of personal data and the frequency of their request does not mean that it is no longer sensitive personal information.

At EMUCA we care about the security of our customers by only using your data for our joint collaboration to improve your shopping experience.

Therefore, EMUCA S.A. is responsible for the processing of the personal data of the Data Subject and informs its customers that these data will be processed in accordance with the provisions of Regulation (EU) 2016/679, of 27 April (GDPR), and Organic Law 3/2018, of 5 December (LOPDGDD), for which the following processing information is provided: Purposes and legitimacy of the processing, a commercial relationship is maintained (for the legitimate interest of the data controller, art. 6.1.f GDPR) and sending communications of products or services (with the consent of the data subject, art. 6.1.a GDPR).

In addition, with the entry into force of the Spanish LOPD to the European RGPD, with regard to the Guarantee of Digital Rights and the digital disconnection of the worker, in 2020 all documentation and legal clauses were adapted to the provisions of the two current regulations on privacy. The data will be kept for no longer than necessary to maintain the finish of the processing or as long as there are legal prescriptions that dictate its custody and when it is no longer necessary for this purpose, it will be deleted with appropriate security measures to ensure the anonymity of the data or the total destruction of the data.

The data will not be communicated to third parties, unless legally obliged to do so. Customers have the right to withdraw consent at any time, the right of access, rectification, portability and deletion of their data and the right to limit or oppose its processing. They also have the right to lodge a complaint with the supervisory authority (www.aepd.es) if they consider that the processing does not comply with the regulations in force.

5.2 COMMITMENT TO OUR PEOPLE

Trained and committed professionals

To adapt to the new business environment, maintain the trust of our customers, and meet the needs of society, we need a committed and skilled workforce. Our team must be a reflection of the diversity of today's society.

Our managers are aware that policies based on the work-life **balance management model** are necessary because of the benefits it brings.

for the organisation, to have the most committed and motivated staff, and also to use our position to build the society we want to live in.

The company's management is committed to the development of the EFR culture in the context of the organisation and documents this on an ongoing basis.

Policy on which we build our jobs

QUALITY

Everyone deserves a decent and remunerated job. But the effectiveness of the employee depends to a large extent on optimal working conditions, employment and decent wages, among other things.

At EMUCA, we care about providing our workers with all the tools they need to carry out their work properly, clean and spacious workplaces, ergonomic and quality furniture.

In terms of selection policy, the aim is always to select staff with a home close to the work centre or the geographical area of action.

In addition, we reward seniority and experience to recognise the work of these employees who have been helping us to grow for many years.

In addition, an optimal performance evaluation by objectives is guaranteed, which allows the employee to know through an objective system what his or her professional evolution is through the evaluation of his or her direct manager. Staff salaries are above the collective bargaining agreement through our incentive policy.

FLEXIBILITY

Maintaining a balance between family and work is complicated. For this reason, we see the use of flexibility in personnel management as an essential tool to facilitate the reconciliation of work and family life.

The aim of our **work flexibility policies** is to reduce "time" conflicts between work and family. We seek a balance between professional life and personal and family life, with the aim of creating happier and more balanced people who foster a more cohesive and effective team.

Office staff and the sales network have the option of flexible working hours for both start and finish times. Employees have days of free appointment that can be taken whenever they wish.

The days may also be split into half-days, thus increasing the flexibility of the measure.

The organisation also wants to be attentive to the needs or personal and family difficulties that an employee may have at any given time, so a personalised attention service has been created, through which special situations of employees with special measures are attended to: reduced working hours, flexibility, etc.

In addition to the **intensive working hours in summer**, staff can also choose when to take a week's holiday in order to coordinate their holidays more optimally with their partner's holidays or school holidays.

GROWTH

We invest in people development. Each individual can bring different knowledge and perspectives to the team, and promoting the training of our individuals is the first step in creating skilled teams.

In this sense, the number of training hours has increased by more than 200% compared to 2019, going from 35 training actions in 2019 to 201 in 2021. A large part of the training hours have been given during working hours, online training has been promoted to avoid travel and ensure safety in the face of the pandemic, and when it has not been online, the trainers have always tried to travel to the company for greater convenience and to save time for employees. Furthermore, given the value of digitalization for Emuca, online training has also been promoted over face-to-face training.

FAMILY

Without the support and attention to the personal and family situation of employees, it is not possible to achieve professional success. EMUCA wants to be present at important moments in an employee's family life: marriage, birth and education of sons and daughters, death of family members, difficult economic situations, illness of relatives, etc.

This is why we are putting in place measures to support employees and their families (childcare vouchers for the children of employees and their families).

In addition to covering all training needs for optimal job performance, the 2022 training plan has been aligned with the company's strategy, pivoting on the 4 main axes:

Axis 1: Adaptation to change/digital/cross-cutting/agile/efficiency. Axis 2: New interaction with the market. Axis 3: Product. Axis 4: Sense of urgency and organizational excellence.

This is why grants are awarded for additional training contracted by the employee himself/herself. Internal promotions and career plans are encouraged. Employee suggestions and complaints are dealt with through the Suggestions Box. There are also other active communication channels between employees and the company: intranet, information board, e-mail, etc.

Employees with children under three years of age are congratulated with a significant amount of money, loans are granted without any type of interest or commission, non-refundable amounts are granted, a layette is given as a gift for the birth of children, life insurance coverage has been extended, restaurant tickets are granted as flexible remuneration, the contribution of applications from relatives or acquaintances is free of charge, and a personalised service is always provided.

EQUAL OPPORTUNITIES, GENDER EQUALITY AND INTEGRATION

Emuca declares its commitment to the establishment and development of policies that integrate equal treatment and opportunities between women and men, without discriminating directly or indirectly on the grounds of sex.

Measures are promoted and encouraged to achieve real equality within our organisation, establishing equal opportunities between women and men as a strategic principle of our corporate and human resources policy.

In each and every area of the company's activities, from recruitment to promotion, salary policy, training, working conditions and work-life balance, we are committed to the principle of equal opportunities for women and men,

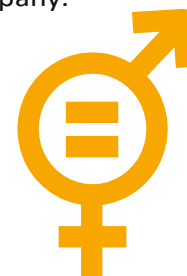
paying special attention to indirect discrimination. In 2020, the first anonymous survey was carried out to detect the perception of employees in relation to some items related to gender equality. Fifty-one responses were received, i.e. 45.13% of the workforce responded.

A total of 37.5% of men and 60.61% of women completed the questionnaire. Although fewer women participated in absolute terms, women's participation was higher in percentage terms. Taking into account the perceptions of the staff, 82% of the respondents consider that in the company both men and women have equal access to the recruitment process.

On the other hand, 92% of the workers consider that in Emuca there is equal access to training. An equality plan has been implemented in Emuca. At present, the percentages between men and women are as follows: 68.97% and 31.03 (respectively), who enjoy the same benefits regardless of gender. It is also carried out an annual analysis and follow-up of the use and satisfaction of the EFR measures already in place.

An application form for EFR measures is available for most of the available measures; these applications are registered in the management system in the HR module.

Regarding integration, we cooperate with NGOs and organisations dedicated to the integration of people at risk of social exclusion: drug addicts, the disabled and other disadvantaged groups (Caritas, Food Bank, Red Cross, Intermon Oxfam, etc.) because all people need a chance for change and we believe that we can provide those opportunities, from our character as a company.



HEALTH AND SAFETY IN THE WORKPLACE

We prioritise the protection of our employees in all circumstances, guaranteeing the health and safety of all the company's employees, as well as those with whom it has a relationship (suppliers, external workers, visitors, etc.) is of paramount importance. The Generic Observations of the Occupational Risk Prevention Plan set out the company's policy on risk management and employee health.

The preventive culture is promoted using the **Prevention Plan** as a working tool, **allowing the implementation and integration of prevention in the company, by establishing the objectives, the means to achieve them and the responsibilities of each person within the organisation. Some of the actions included in it are:**

Training area: initial (at the time of incorporation) and continuous **training** for employees according to their job position.

Communication area: encouraging regular meetings and providing employees with different online and offline channels for accessing health and safety information anywhere and anytime. Management of PPE for all employees according to their needs.

In addition, a lot of work has been done on protocols and protection measures against Covid-19: use of masks, capacity controls, safety distance, rapid tests and antigens every 15 days, teleworking guide, how to act in case of symptoms, etc.

MONITORING OF INDICATORS

According to the new EFR 1000-2 standard to which our EFR management model conforms, there is no obligation to monitor indicators. However, we consider it necessary to have measures available; these solutions are recorded in the management system in the HR module. In 2020 an EFR survey was carried out in which

there was a response rate of 81.3%. In this survey, 10 items were launched to assess the quality of employment, flexibility or personal and professional development, among others, and the average rating was 4.1 out of 5. Action plans are derived from this survey and followed up.

5.3 COMMITMENT TO SUPPLIERS

Total procurement figure from suppliers in 2022:
 ESA procurement 2022: 27,724K eur
 ESRL procurement 2022: 13,634K eur

The percentage of suppliers is as follows: 60% of the suppliers are from the European Union and 40% are non-EU suppliers.

As a standard practice, we visit suppliers before entering into a business relationship, assessing the supplier's capabilities and potential.



We have a code of conduct to promote a lawful, ethical and respectful relationship with our suppliers and other stakeholders.



Creating stable relationships with suppliers

We have a code of conduct that extends to the entire supply chain, with the intention that the Group's employees relate to their suppliers of goods and services in a lawful, ethical and respectful manner. The selection of suppliers is governed by criteria of objectivity and transparency, reconciling the interests of the company with obtaining the best conditions, with the convenience of maintaining stable relations with ethical and responsible suppliers. All the

Suppliers working with the Group must be committed to respecting the human and labour rights of all contracted employees, as well as to involving and conveying these principles to their business partners.

Violation of any of these principles will not be accepted by the Group under any circumstances. Purchasing and procurement activities must be carried out in strict compliance with the rules and procedures in force in the company.

Equal access

Group employees shall not request from suppliers, or accept information regarding the terms and conditions fixed to other companies competing with the Group.

No employee of the Group may offer, grant, solicit or accept, directly or indirectly, gifts or handouts, favours or compensation, in cash or in kind, whatever their nature, which may influence the decision-making process related to the performance of the duties deriving from his or her position. Any gift or gift received in contravention

of this Code must be returned immediately and the Regulatory Compliance Committee must be informed of this circumstance.

If it is not reasonably possible to return the gift or donation, it will be handed over to the aforementioned Commission, which, after issuing the corresponding receipt, will use it for purposes of social interest. The aim of all this is to ensure competition on equal terms, thus promoting a fair market with free access.

Fighting bribery

In this respect, no employee of the Group may offer, grant, solicit or accept any gift or gratuity from any natural or legal person with whom the Group has dealings of any kind which, in isolation or aggregated over a period of one year, is worth more than EUR 100 or the equivalent in local currency. Gifts of cash are expressly prohibited.

The aim of this is to ensure ethics and transparency in all company relations. In the coming year, we intend to start assessing our suppliers' compliance with the code of conduct on the basis of indicators, in order to be able to have full control and insight into the social responsibility of the supply chain.



5.4 COMMITMENT TO SOCIETY

Investing in future generations

Emuca collaborates with different training centres and universities in the Valencian Community such as EDEM, CEF-UDIMA, ESIC, ADEIT, Universidad Politécnica de Valencia (UPV), with the aim of promoting collaboration and knowledge exchange with universities, giving students the opportunity

to combine the theoretical knowledge with the practical contents of the training programmes in our company and to facilitate the incorporation into the professional world, having gained real experiences during the development of the internships.

Spanish Association Against Cancer

With the aim of promoting research to improve the health and living conditions of society, the Group, as every year, has collaborated with the Spanish Association Against Cancer on the occasion of the 10th Anniversary of the Ponte Guapa campaign in favour of the AECC of Valencia.

This year it has been carried out in a different way due to Covid-19. It consisted of virtual days with the sale of solidarity products

and masterclasses with dermo/nutri laboratories, activity on social networks and, of course, fundraising, roulettes and physical solidarity markets. This collaboration has consisted of disseminating the campaign among the different stakeholders, thus promoting awareness and information to all women and society in general of the importance of early diagnosis in the success of the treatments.



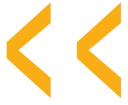
Emuca collaborates with those who need it most: Juegaterapia

Emuca collaborated with the Juegaterapia Foundation in the celebration of the 75th anniversary of the Santo Tomás de Aquino School. Juegaterapia is an organisation that encourages children to face the most difficult moments with a smile. The project is called "Lunar Seasons"

which is carried out at the Hospital de la Fe in Valencia to prevent the spirits of children subjected to periods of isolation from dropping, making their stays as fun as possible.



5.5 COMMITMENT TO THE ENVIRONMENT



Emuca is firmly committed to resource efficiency and waste, as well as reductions in emissions.



Emission reductions

Linked to the SDG on climate action, the organisation has actions in place to manage and minimise waste and optimise the use of paper in the organisation.

We renew our flota of commercial and representative vehicles to guarantee their correct condition and operation, as well as adequate fuel consumption to reduce gas emissions.

We check that our suppliers involved in transport and packaging activities **have** internal **environmental management systems** or action plans in **place** to reduce their environmental impact.

At Emuca we have installed **solar PV panels for self-consumption** at our own plant, with a peak power of 118.80 kWp, through 432 panels, which means that, at full annual production and self-consumption, 162 tonnes of CO₂ will no longer be emitted into the atmosphere each year on average. In addition, we are committed to investment in this sense, with which we have another production plant for the sale of green energy to Iberdrola, consisting of 2,350 rooftop panels with a peak power of 645.84 kWp, which means a saving in emissions into the atmosphere of 769 tonnes of CO₂ per year on average.



Waste management and minimisation

Our facilities have **cleaning, maintenance and waste collection services** for cardboard, wood, iron, aluminium, plastics, toners, etc. Through approved external suppliers.

We are committed to eco-packaging in all our processes, with the aim that the products used in them are designed with the minimum amount of material necessary, as small and light as possible and 100% recyclable. In this sense, we use recyclable cardboard packaging, a significant amount of which is made from recycled material.

Self-consumption electricity :

percentage of self-consumption (KWH) / KWH supplied by third parties

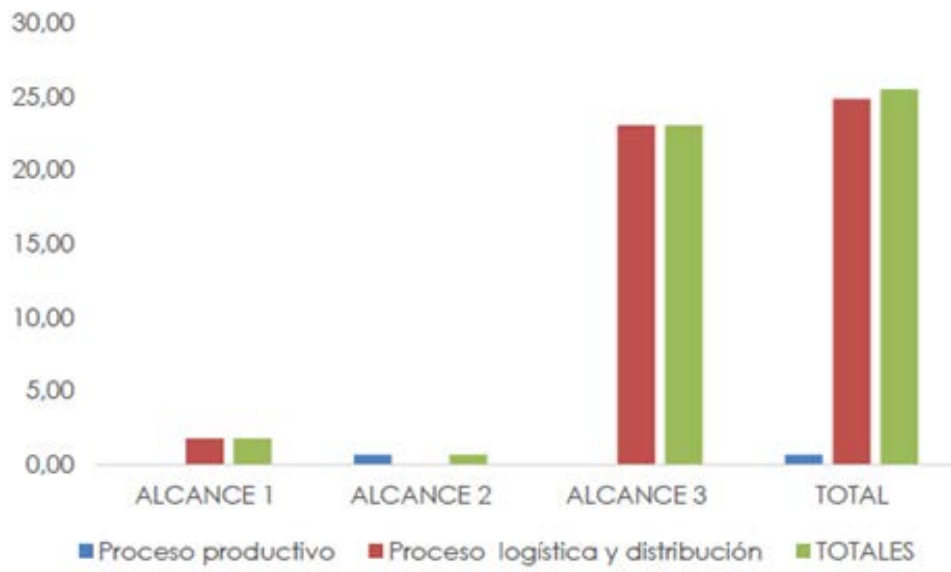
Year	self-produced KWH	Third-party KWH	%
2021	118.607	279808	42,39%
2022	101.401	247.197	41,02%

Recycled pallets :

Percentage of recycled cardboard pallets / total number of used pallets

Year	N° pallets	N° total pallets	%
2021	4095	24418	16,77%
2022	6791	26850	25,29%





■ ALCANCE 1
 ■ ALCANCE 2
 ■ ALCANCE 3



Carbon Footprint Calculation

The organization's Carbon Footprint is an indicator that seeks to measure the impact of industrial activity on the global climate. industrial activity has on the global climate. This indicator quantifies the amount of greenhouse gas emissions greenhouse gas emissions that are released directly and indirectly into the atmosphere as a result of an activity, expressing the atmosphere directly and indirectly as a result of an activity, expressing the final result in units of mass of CO2 equivalents. CO2 equivalents.

At Emuca, we have made our calculation based on the following methodologies and standards:

- Greenhouse Gas Protocol Corporate Standard (GHG Protocol).
- UNE-ISO 14064-1.
- UNE ISO 14069: 2013.
- IPCC 2006 GHG Workbook.
- GRI Indicator (Global Reporting Initiative).

The following are the direct and indirect emission sources that have been taken into account for the calculation of the footprint. taken into account for the calculation of the carbon footprint:

Scope 1 emission sources:

- Emissions from the use of fuels in mobile installations:
 - Combustion by mobile equipment used as commercial vehicles.
 - Combustion by mobile equipments (warehouse vans).
 - Combustion by mobile equipments used as executive vehicles.

Scope 2 emission sources:

Emissions derived from electricity purchased for consumption at the production center.

Scope 3 emission sources:

All Scope 3 emission sources are excluded from this calculation except those corresponding to the categories:

- Category 4: Transportation and upstream distribution.
- Category 9: Transportation and downstream distribution.

Obtained results:

tn eCO2			
SPAIN	Production process	Logistics and distribution process	Total
Scope 1	0	57,57	57,57
Scope 2	0	0	0
Scope 3	0	N/A	0
ITALY			
Scope 1	0	62,89	62,89
Scope 2	44,87	0	44,87
Scope 3	0	N/A	107,76
TOTAL			
Scope 1	0	120,46	120,46
Scope 2	44,87	0	44,87
Scope 3	0	1564,47	1564,47
Total	44,87	1674,93	1729,80



emuca 
where creation begins

40 years
inspiring new
beginnings