SUSTAINABILITY REPORT 2024

DELTATECNIC

OVERVIEW

Delta Tecnic S.A.U is a manufacturer of specialized masterbatches for the cable and PVC industries and also acts as the exclusive distributor for leading international companies producing raw materials for the plastics, inks, coatings, paints, and cosmetics sectors.
This report provides details of the activities carried out by Delta Tecnic S.A.U, tax ID A08704520, at its facilities located in Pl Molí de les Planes, c/ Rec del Molí s/n, 08470 Sant Celoni (Barcelona).

Delta Tecnic S.A.U
Year of Establishment 1982
Phone: +34 938 674 284
www.deltatecnic.com
deltatec@deltatecnic.com

Delta Tecnic is located 1 km from the urban center of Sant Celoni, outside any protected area. The company is close to the AP-7 motorway connecting Barcelona and La Junquera, just 50 meters from the Tordera River and 100 meters from the C-251 road from Granollers to Hostalric. The industrial area also borders the railway line.
The company comprises 17 buildings: 15 grouped into four continuous blocks and two additional units located 500 meters away, with a total surface area of approximately 13,000 m².
The addresses of the two operating sites are:

Rec Molí de les Planes s/n – Sant Celoni
Rec Molí de les Planes 31 – Sant Celoni

Employee well-being has been a priority for Delta Tecnic since its foundation. One of our guiding principles, known by our team from the very beginning, is:

Our strength is our people.
They define our image, our reputation, and our business vitality.
Achieving this would not be possible without their collaboration.

Mission, vision and values.

OUR MISSION

We create innovative, competitive, custom solutions to improve efficiencies and increase productivity, adopting excellence as the backbone of our culture, creating value by recognizing the needs of our customers, employees, shareholders and the environment.

OUR VISION

Our objective is to be worldwide technology leaders in Masterbatch and trading pigments and additives, being at the forefront of market changes and developments, creating value for all our stakeholders, being a service-oriented, high-performance organization.

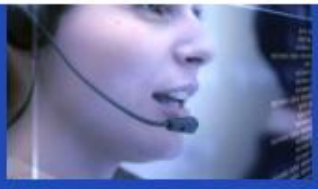
OUR VALUES

Our main values are: **Service**, **Quality**, **Technology** and **Trust**. We are a customer-focused company, working with commercial and operational excellence to offer high-quality products providing innovative solutions.

OUR VALUES

SERVICE, TECHNOLOGY, SUSTAINABILITY & TRUST

High-quality products with superior technology and service excellence



SERVICE

We are a customer-centred company. Each and every person at Delta Tecnic is focused on covering the needs of our clients. You, as our client, are the core of all our activities. Our primary goal is to best serve you and thus add value to your operations.

TECHNOLOGY

We provide innovative solutions and incorporate new technologies to meet evolving market needs. This technological leadership enhances our customers' efficiencies.

SUSTAINABILITY

We are committed to sustainability. We foster sustainable economic growth, environmental balance and social responsibility.

TRUST

We strive to gain the trust of our customers by supporting them in a focused and agile way. We believe that honest and transparent partnerships foster efficient solution-finding processes.

The Integrated Management System Policy defines Delta Tecnic's commitments and provides a framework for setting objectives

Integrated Management System Policy v9 – September 2025

Delta Tecnic S.A.U is a manufacturer of specialized masterbatches for the cable and PVC industries and operates as a trading company, acting as the exclusive distributor for leading international firms that produce raw materials for the plastics, inks, coatings, paints, and cosmetics sectors.

This policy forms the foundation of the Integrated Management System, based on ISO 9001 (Quality), ISO 45001 (Occupational Health and Safety), ISO 14001 (Environmental), and the Compliance System in accordance with UNE 19601. It applies to all employees of Delta Tecnic in Sant Celoni. Senior Management drafts, reviews annually, and ensures compliance with this policy. It includes key commitments and objectives related to legal and regulatory requirements and stakeholder expectations, aligned with the United Nations Sustainable Development Goals (SDGs). We have set 2030 as the target horizon for achieving these objectives, using 2021 as the baseline year for performance measurement.

Commitments and Objectives

Quality and Innovation (SDG 9):

Develop innovative, high-quality, safe, and sustainable products throughout their lifecycle, meeting customer and stakeholder requirements.

Optimize production processes to achieve the highest levels of quality and efficiency.

Provide essential information on environmental and safety impacts of products, including handling, responsible use, and disposal.

Reduce customer complaints by 10%.

Safety (SDGs 3, 8):

One of our mottos is: “Our strength lies in our people; they define our image, reputation, and vitality. Achieving this would not be possible without their collaboration.” At Delta Tecnic, people come first.

Promote dialogue, consultation, and active participation of employees and their representatives to improve the system.

Provide a safe working environment, facilities, information, training, and adequate resources, adopting the best available technologies and economically viable efficient services.

Ensure safe and healthy working conditions to prevent work-related injuries and ill health , maintaining procedures to eliminate hazards and reduce occupational risks.

Reduce the incident rate by 10%.

Environmental Aspects (SDGs 6, 7, 12, 13):

Protect the environment by preventing pollution, controlling and reducing emissions, implementing procedures for climate change adaptation and mitigation, ensuring sustainable use of material and energy resources, and proper waste management.

Main objectives include:

Air pollution: Reduce total CO_2 emissions by 30%.

Reduce resource consumption by 10%, applying measures to optimize water use through process reuse and energy efficiency improvements.

Develop products made with recycled raw materials to support the circular economy, aiming to include five such products in the catalogue.

Increase the share of waste sent for recovery treatment to 40%, optimizing reduction, classification, and segregation.

Social and Governance (SDGs 5, 8, 10, 16, 17):

Maintain the Integrated Management System with documented processes defining activities, responsibilities, and control mechanisms, always focused on effectiveness and continuous improvement.

Assess and monitor risks from past, current, and future activities, establishing actions to prevent, minimize, and eliminate accidents and incidents that could negatively impact people or the environment.

Enhance employee training and awareness across all areas of the integrated system, aiming for 75 hours of training per person.

Communicate our commitments and performance through this policy, on our website, and in the sustainability report, making them accessible to the entire value chain.

Delta Tecnic is a participant in the United Nations Global Compact and is committed to its 10 principles on human and labour rights, sustainable development, and the fight against forced labour, child labour, discrimination, and corruption.

Comply with Delta Tecnic’s internal codes and policies, including the Code of Ethics, diversity and inclusion plans, equality policies, anti-harassment protocols, anti-corruption policy, and procedures for responsible information management, extending these requirements to the value chain.

Ensure all employees receive training on the Code of Ethics and internal policies; by 2030, at least 80% of the supply chain will be evaluated against sustainability criteria.

We believe these commitments guarantee solid development and full satisfaction for our customers and collaborators.

Andreu Carol
CEO

ENVIRONMENT

This section describes the information related to the environmental management system, implemented and certified in accordance with ISO 14001 since 2005.
The results of the environmental aspects assessment for 2024 identify those aspects of the organization with the greatest impact on the environment, which are primarily:

Under normal operating conditions:
• Waste generation

Under emergency conditions:
• Accidents resulting from the handling of products that may cause water pollution or significant waste generation
• Aspects related to fires, particularly atmospheric emissions

Below is a detailed overview of environmental performance across the main environmental vectors in recent years, aligned with the United Nations Sustainable Development Goals (SDGs). Data are presented both in absolute values and relative to tons produced, along with the sustainability targets set for 2030.

In 2021, the first carbon footprint calculation was carried out, which is considered the baseline year for measuring environmental performance and defining objectives related to sustainability aspects.

WATER

Masterbatch production does not require a significant volume of water. The water used is obtained from the net, and its main uses are for cleaning processes in production and for domestic purposes.

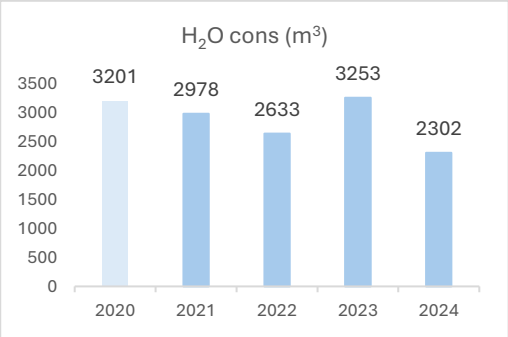
Delta Tecnic has implemented technical measures to improve consumption efficiency, reduce the volume of wastewater, and enable water recirculation within the production process.

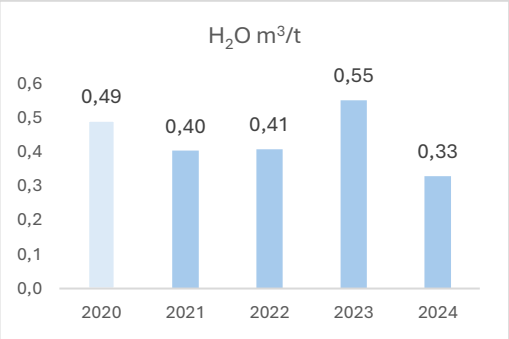
In 2021, improvements in the water distribution system within the process were introduced:

A purification system was installed, consisting of evaporation, treatment of organic and inorganic content, and condensation of the treated water for reuse in the process, reducing wastewater volume by 95.5% and enabling its reuse.

Changes in the water-based cooling system to increase process efficiency.
Modification of pipelines to optimize the distribution system.

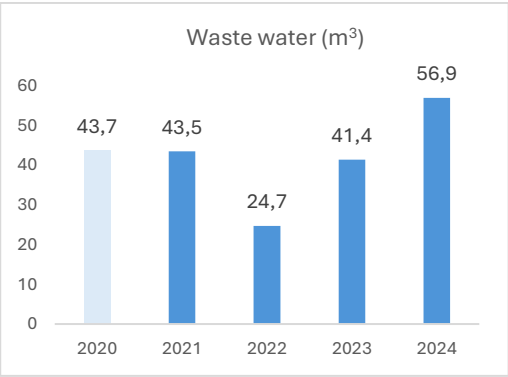
In 2023, due to changes in the cleaning system, water consumption increased; however, in 2024 it stabilized, achieving an 18.6% reduction compared to 2021.

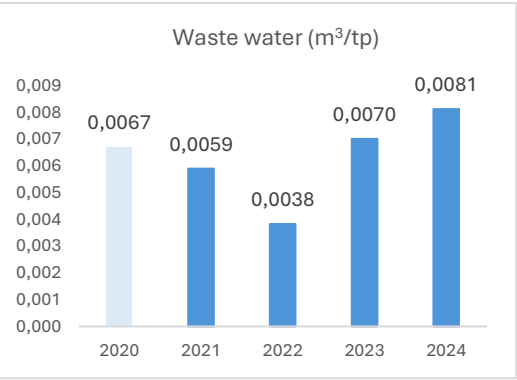




Water consumption m3/t	2.022	2.023	2.024
Vs 2021 (%)	0,8	36,3	-18,6

The volume of process wastewater is shown in the following charts, both as annual consumption and relative to tons produced. Since waste removal does not occur at regular basis, the year-by-year distribution is indicative; however, it allows us to analyze that there has been an increase in volume over the past two years, mainly due to changes in cleaning operations and the need to size the treatment equipment. This wastewater is not discharged into the sewer system or the environment; it is managed as waste through an authorized waste management company.





In 2024, due to the drought situation, training and awareness actions were carried out for staff to promote best practices for reducing water consumption, both at the production site and in their homes.

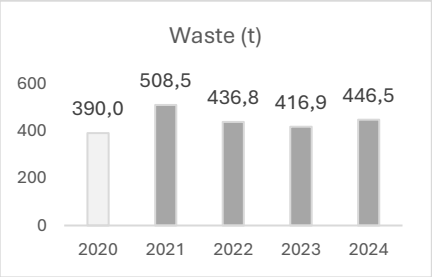
Targets have been set to improve consumption ratios in the coming years, focusing on the installation of more efficient evaporation systems to reduce the volume of cleaning wastewater and increase water recirculation within the process.

2030 Target: Reduce water consumption by 10% compared to the 2021 m³/t consumption values, through the implementation of technical improvements in wastewater treatment for reuse in the process and the adoption of best practices.

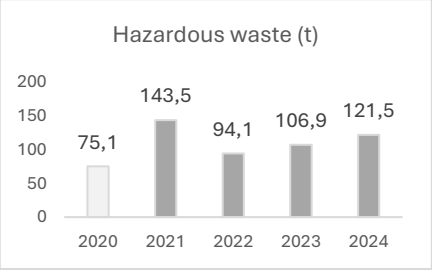
The 2030 target is already being met; however, the reduction goal will remain in place for the coming years.

WASTE

Waste generated consists mainly of production process scrap, process water, maintenance waste, and general and domestic waste. Waste generation has decreased by 12.4% compared to 2021 relative to tons produced, thanks to actions aimed at improving scrap management, its reprocessing in production, and segregation. In absolute terms, however, it has increased due to higher production volumes in recent years.

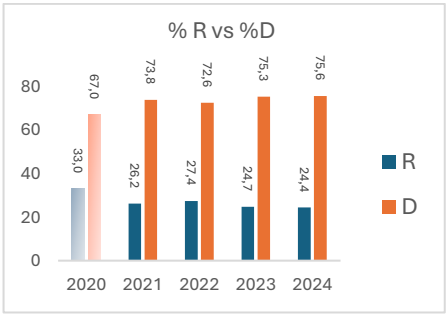


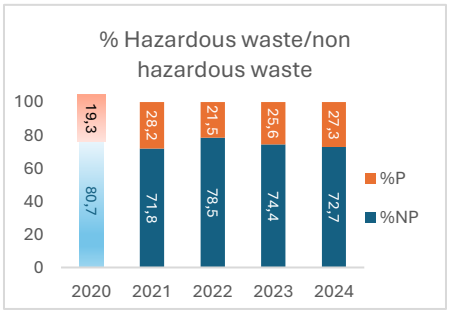
Regarding hazardous waste generation, the trend remains the same: in absolute terms, it has increased due to higher production volumes in recent years; however, in relative terms, it has decreased.



Due to the nature of the waste generated—scrap, dust, cleaning liquids, oils, packaging, wood, general waste, etc.—the main current management route is disposal (D), rather than recovery (R). Actions have been defined for the coming years to increase the fraction of segregated waste and facilitate recovery management, such as:

- Segregation of production waste by material type to increase recovery treatment, currently at 24.4%.
- Reduction of hazardous waste volume. In 2024, hazardous waste accounted for 27.3% of the total.





% Waste Recovery	2.022	2.023	2.024
Vs 2021 (%)	1,26	-1,51	-1,75

2030 Target: The fraction of recovered (valorized) waste must reach 40% of total waste.

SOIL

There is monitoring of the condition of the facilities through a maintenance plan to prevent leaks and spills of hazardous substances.

The emergency plan describes the procedure to act in case of accidental spillage. There have been no incidents of contamination or impact on the soil.

CIRCULARITY

Projects are being developed to use recycled raw materials that will contribute to reducing the carbon footprint of the products.

Currently, work is being carried out on PVC and PE projects with more than 50% of recycled raw materials: resins, pigments and additives.

2030 Target: Include 5 products with recycled raw material in the catalog.

RAW MATERIAL CONSUMPTION

Consumption of raw materials is monitored, and actions are applied to optimize consumption and reduce their hazardousness.

Consumption relative to the tons of manufactured product has remained stable in recent years, with a slight reduction in 2024.

Raw material consumption	2021	2.022	2.023	2.024
% Consumption of the 5 most-used raw materials (resins, carbonates, and additives) relative to production (t raw material/t masterbatch)	0,61	0,62	0,63	0,60
Vs 2021 (%)	--	0,01	0,02	-0,01

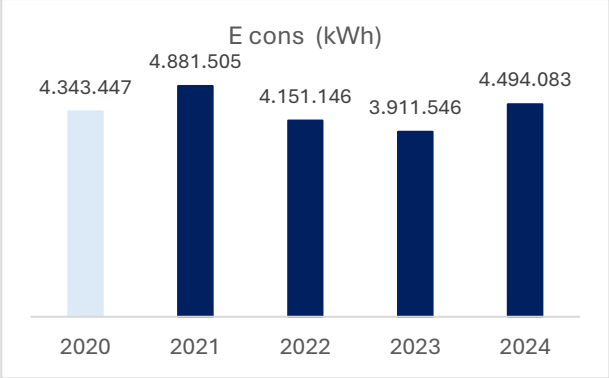
Chemical substances

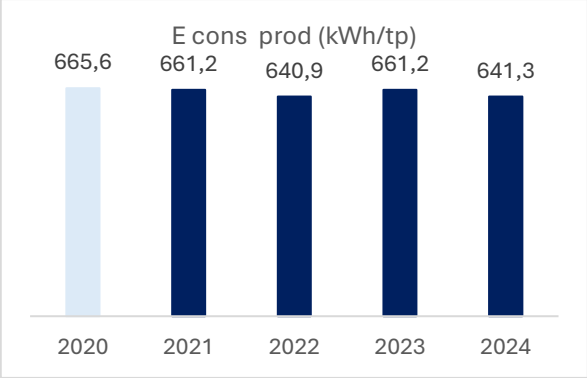
An evaluation of chemical substances suppliers is carried out, as well as a specific assessment of each substance.
The product safety department evaluates the compliance of chemical raw materials regarding regulations and substance concentrations, in accordance with customer or sector requirements, such as: REACH, SVHC, Conflict Metals, PFAS, etc.
Information related to product safety is included on labelling and in safety data sheets.
Procedures are in place for controlling and maintaining storage and handling conditions of chemical substances to minimize potential impacts. A maintenance plan and periodic inspections are applied, with favourable results.

ENERGY

Delta Tecnic uses electricity for the manufacture of masterbatch. At the end of 2023, photovoltaic panels were installed on the roof of the production plant, making 8% of the energy consumed in 2024 was internally generated from renewable sources. The rest, obtained from the grid, is purchased with a Guarantee of Renewable Origin, so 100% of the energy consumed is renewable.

In recent years, energy efficiency measures have been applied, and consumption has remained stable, with a downward trend.





	2021	2.022	2.023	2.024
Total energy consumption (kWh) (grid and photovoltaic plant) 100% renewable	4.517.881	3.793.692	3.587.943	3.787.716
Vs 2021(%)		**-3,02**	**0,02**	**-3,04**
Photovoltaic plant production (kWh)				**369.680**

The main measures implemented have been:

- Installation of LED lighting
- Control and monitoring of compressed air leaks
- Installation of a more efficient water-based cooling system
- More efficient compressors
- Change of the cooling system for electrical panels
- Air-water heat exchangers

Planned measures for the coming years:

- Conduct energy audits to identify improvements and implement them
- Increase consumption monitoring
- Implement requirements of energy efficiency management systems

Objective 2030: Reduce energy consumption by 10% in kWh per ton compared to 2021 values.

AIR

Through a maintenance plan and procedures, systems that generate fugitive emissions are properly mantained.

Proper maintenance of raw material emission extraction systems and air conditioning systems helps control the release of substances into the atmosphere.

Noise and Odor

No data is available regarding noise and odor indicators, as the nature of Delta Tecnic's activities does not have a significant impact on these aspects.

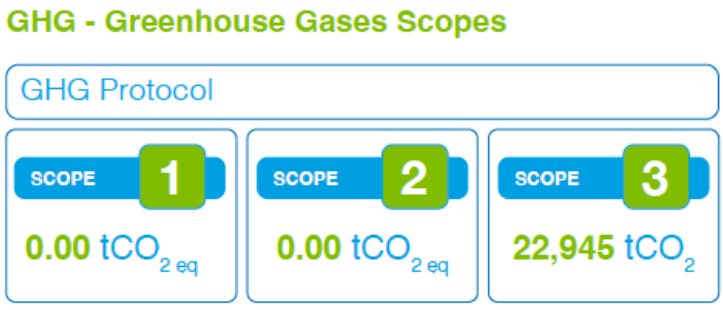
GREENHOUSE GASES

CO_2- CARBON FOOTPRINT

As in 2021 and 2023, a new calculation of the organization's carbon footprint was carried out in 2024, based on the ISO 14064:2018 standard.

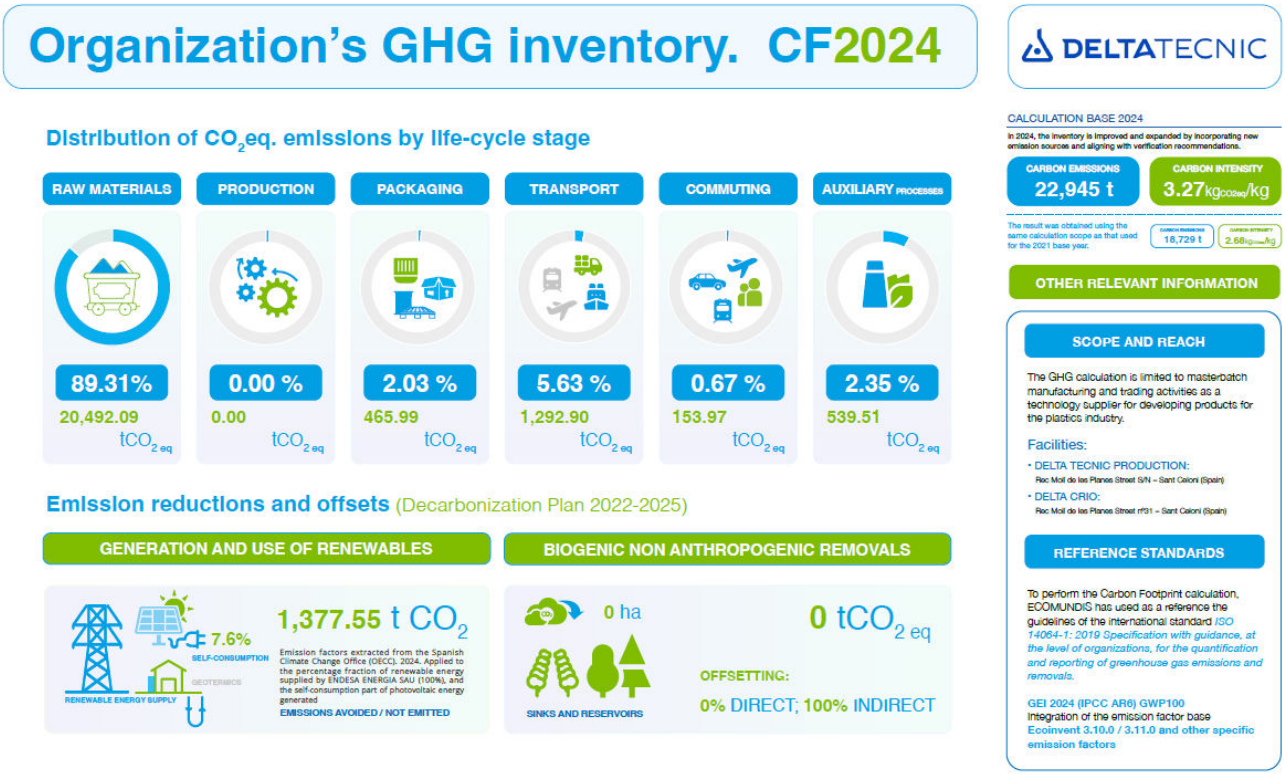
The calculation covers all stages associated with the entire life cycle of products manufactured at Delta Tecnic's two sites in Sant Celoni, from the production of raw materials consumed to the delivery of finished products at the customer's premises (cradle-to-gate, including dispatch). The calculation also includes marketing and distribution activities for products from brands represented by Delta Tecnic.

The results of the organization's 2024 carbon footprint assessment are as follows:



TYPE	EMISSION	TONS
DIRECT	EMISSIONS AND REMOVALS	0.00 t CO_{2eq}
INDIRECT	TRANSPORTATION	2,321.36 t CO_{2eq}
	BY PRODUCTS USED	20,453.80 t CO_{2eq}
	IMPORTED ENERGY	0.00 t CO_{2eq}
	END USE	NOT INCLUDED
	WASTE MANAGEMENT	169.30 t CO_{2eq}

In detail, the different contributions were as follows:



The data for recent years are as follows:

	2.021	2.023	2.024	2024n
Total emissions (t CO_2e)	19.463	15.504	18.729	22.945
Carbon intensity kg CO_2/kg	2,62	2,58	2,68	3,27
Scope 1	28,85	0	0	0
Scope 2	1.210	377	0	0
Scope 3	18.244	15.127	18.729	22.945
Carbon intensity (kg CO_2/Kg) vs 2021	--	-1,5%	2,3%	24,8%

Scope 2 emissions — those indirect emissions from electricity consumption — are zero, as the electricity consumed comes from Delta Tecnic's own photovoltaic installation, and the remainder, sourced from the grid, is purchased with a guarantee of origin. Therefore, 100% of the energy consumed is from renewable sources.

In 2024, carbon intensity increased by 2.3% compared to the 2021 value, due to the fact that some raw material production plants are located in distant countries because of their origin, as well as the relocation of certain European supplier plants.
The 2024 calculation applied a new methodology, considering all raw materials and the indirect emissions from energy distribution, which led to higher values. The results obtained using both methodologies — 2024 and 2024n — are presented to allow comparison with the 2021 baseline.

The following table details the emissions by scope and classification, in accordance with the GHG Protocol and its respective categories.

			Emisiones de GEI
Categorías emisiones	Subcategorías	Tipo de emisión	Total (tCO2eq)
Alcance 1	1-1	Emisiones directas de fuentes de combustión estacionarias	0,00
	1-2	Emisiones directas de fuentes móviles de combustión	0,00
	1-3	Emisiones directas de proceso sin energía	0,00
	1-4	Emisiones fugitivas directas	0,00
	Total alcance 1		0,00
Alcance 2	2-1	Emisiones indirectas relacionadas con el consumo de electricidad (Basadas en el mercado)	0,00
	2-2	Emisiones indirectas relacionadas con el consumo de vapor, calor o frío.	-
	Total alcance 2 (market based)		0,00
Alcance 3	Emisiones aguas arriba alcance 3 (upstream)		
	3-1	Compra de productos o servicios	20.314,94
	3-2	Activos fijos	204,94
	3-3	Emisiones relacionadas con la energía no incluidas en los ítems 1 a 7.	-
	3-4	Transporte de mercancías aguas arriba	711,63
	3-5	Residuos	171,63
	3-6	Viajes de negocios	133,17
	3-7	Desplazamiento casa-trabajo	162,05
	3-8	Arrendamiento de activos upstream	-
		Otras emisiones indirectas upstream	-
	Emisiones aguas abajo alcance 3 (downstrem)		
	3-9	Transporte de mercancías aguas abajo	1.246,10
	3-10	Transformación de productos vendidos	-
	3-11	Uso de los productos vendidos	-
	3-12	Fin de vida de los productos vendidos	-
	3-13	Activos arrendados aguas abajo	-
	3-14	Franquicia downstream	-
	3-15	Inversiones	-
		Otras emisiones indirectas aguas abajo	-
	Total alcance 3		22944,46
		TOTAL	22944,460

For the coming years, actions have been defined to reduce the carbon footprint. Since it practically corresponds to Scope 3 — and within this, the manufacturing and transportation of raw materials account for 89% of the total impact — the actions will focus on reducing this contribution through:

Use of recycled raw materials: resins and additives

Collaboration with suppliers to obtain their decarbonization plans and the environmental product declarations (EPDs) for raw materials, in order to reduce their footprint.

- Emission offsetting through participation in carbon absorption projects.

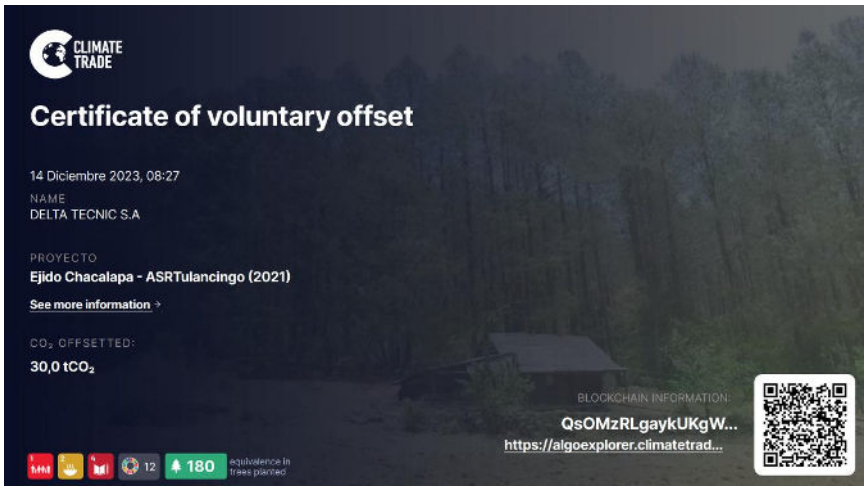
2030 Target: Reduce CO_2 emissions by 30% compared to 2021 levels.

Other Greenhouse Gases

Using the calculator provided by the Catalan Office for Climate Change, emissions of other greenhouse gases are calculated based on vehicle fuel consumption for commercial activities and electricity consumption.

t CO_2 eq	CO_2	N_2O	CH_4	HFCs	PFCs	SF_6	NF_3
2021	39,73	0	0	0	0	0	0
2022	50,66	0,27	0,12	3,55	0	0	0
2023	42,16	0,22	0,09	0	0	0	0
2024	47,14	0,08	0,28	0	0	0	0

In 2022, a refrigerant gas leak was detected during annual maintenance operations, which explains the emission of HFCs. The emissions associated with this incident were offset through the purchase of carbon credits for a reforestation project.



Environmental Product Declaration

In 2024, a life cycle analysis was carried out for seven product families, providing baseline data, identifying the raw materials with the greatest impact on the calculation, and defining emission reduction plans for each product.

PEOPLE

Employment, Safety, Inclusion and Equality

Delta Tecnic applies the collective agreement for the chemical industry. The company has consultation and participation bodies for employees. A schedule of meetings and consultation actions is in place for the election of representatives, from which measures and actions to improve systems are derived. Below, employment and working condition data are provided.

EMPLOYMENT AND SOCIAL

Workforce			Contract				
Gender	Age	Group/professional cat.	100	189	540	Professional groupl	Total age/gender
Women: 50	16-29	GP2		1		1	1
	30-49	GP2	2			2	31
		GP3		1		1	
		GP3 SPG A	1			1	
		GP4	3	11		14	
		GP4 SPG A	1			1	
		GP5	5			5	
		GP5 SPG A	2			2	
		GP6	2			2	
		GP7	1			1	
		GP3	1	1		2	
	>50	GP3 SPG A	1			1	18
		GP4	6	3	2	11	
		GP5	1	2		3	
		GP7	3			3	
Man: 132	De 16-29	GP2	3			3	16
		GP2 SPG C	1			1	
		GP3		2		2	
		GP3 SPG A	1			1	
		GP4		2		2	
		GP4 SPG A	1	4		5	
		GP5	1	1		2	
	De 30-49	GP2	2			2	70
		GP2 SPG C	9			9	
		GP3		6		6	
		GP3 SPG A	2	2		4	
		GP4	4	23		27	
		GP4 SPG A	1	11		12	
		GP5	1	5		6	
		GP6	2	1		3	
		GP7	1			1	
	>50	GP0	3			3	46
		GP2	2			2	
		GP2 SPG C	1			1	
		GP3	1	3		4	
		GP3 SPG A		1		1	
		GP4	8	4	1	13	
		GP4 SPG A		5		5	
		GP5	9			9	
		GP6	5			5	
		GP7	3			3	
			90	89	3	182	182

Workers and Gender Pay Gap by Professional Group

	Contract			Total	% Gender Pay Gap by Professional Category
Professional Group / Category	100	189	540		
GP0	3			3	
GP2	9	1		10	-1,76
GP2 SPG C	11			11	
GP3	2	13		15	-1,41
GP3 SPG A	5	3		8	-5,72
GP4	21	43	3	67	6,48
GP4 SPG A	3	20		23	-11,16
GP5	17	8		25	4,07
GP5 SPG A	2			2	
GP6	9	1		10	38
GP7	8			8	-19,17
	90	89	3	182	

Annual Average of Temporary Contracts by Gender, Age and Professional Classification

Gender	Part time contract 2024 (540)		GP4
Women	>50	2	23
Man	>50	1	41

Nationality							
Austria	Chile	Spain	France	Italy	Portugal	Ukraine	Uruguay
1	1	176	1	1	1	1	1

Annual Average of Temporary Contracts by Gender, Age and Professional Classification

Gender	Part-time contracts 2024 (540)		GP4 contract nº y % working hours	GP5 contract nº y % working hours	GP6 contract nº y % working hours
Women	>50	2	2: 25%	--	--
Man	>50	2	1: 20%	1: 75%	--

Excluding executive management, 100% of the workforce is covered by the chemical industry collective agreement. The average salary for men is €40,648 and €40,120 for women, with only a 1.29% difference. There have been two dismissals: two men aged 44 and 54, both from group 2.

WORK ORGANIZATION

The organization of working time is structured in three shifts from Monday to Friday.
In 2024, the total hours worked by all personnel amounted to 288,263. Absenteeism hours totaled 19,275.
In the "Employee Well-being" section of this report, the measures implemented by the company to promote work-life balance are described. Policies on digital disconnection are applied to support work-life balance and ensure adequate working conditions.

HEATH AND SAFETY

Occupational Health and Safety Conditions

The company holds ISO 45001 certification, which ensures the implementation of procedures for risk identification and assessment, as well as the maintenance of a monitoring and control system to guarantee adequate working conditions.

Occupational diseases, by age and gender

The following data from recent years on safety are presented based on the indicators for incidence rate, frequency rate, and severity rate. No occupational diseases related to the activity have been detected.

	2021	2022	2023	2024
Number of employees (average workforce)	159	158	163	170
Number of lost-time accidents	8	14	5	8
Nº accidents men	--	14	5	8
Nº accidents_women	--	0	0	0
Nº Accidents among employees aged 18 to 45	--	11	1	6
Nº Accidents among employees aged 45 to retirement age	--	3	4	2
Lost-time injury incidence rate	5.031,45	8,860.76	3,067.48	4,705.88
Lost-time injury frequency rate	--	52.69	18.17	27.91
Í. Lost-time injury frequency rate (men)	--	52.69	18.17	27.91
Í. Lost-time injury frequency rate	--	0.00	0.00	0.00
Í. Lost-time injury frequency rate (from 18 to 45 years)	--	41.40	3.63	20.93
Í. Lost-time injury frequency rate (employees aged 45 to retirement age)	--	11.29	14.54	6.98
Severity rate	--	0.90	0.70	0.64
Í. Severity (man)	--	0.90	0.70	0.64
Í. severity (women)	--	0.00	0.00	0.00
Í. Severity (from 18 to 45 years)	--	0.72	0.39	0.63
Í. Severity (employees aged 45 to retirement age)	--	0.18	0.31	0.01

2030 Objective: Reduce the incidence rate by 10% compared to 2021 values

TRAINING

In recent years, training and awareness-raising actions for the workforce on safety matters have increased.

Training hours by professional category			
total	workers	Hours Women	Hours Men
Scholarship	3	2.310 46,2 h/women	8.300 62,9 h/men
GP0	12		
GP2	1298		
GP3	4286		
GP4	2830		
GP5	1087		
GP6	891		
GP7	202		

(*) Given that the workforce is composed of 28% women and 72% men

Training	2023		2024	
	Total hours	Hours/worker	Total hours	Hours/worker
Safety (training in forklift operation, product handling, waste management, emergency plan, etc.)	1087,67	6,67	701,5	4,13
Other training	--	--	10.610	62,41

2030 Objective: Increase the number of training hours to 75 hours per person

ACCESIBILITY

There are diversity policies that ensure non-discrimination of any kind. Accessibility conditions for different job positions are reviewed and adapted as needed.

EQUALITY

Measures adopted to promote equal treatment and opportunities

An Equality Plan, registered in 2022, is in place and includes measures to foster equality among staff, such as management's communication of its commitment to equal opportunities for men and women.
Development of an internal protocol for the recruitment of new hires to ensure non-discriminatory practices in selection and hiring processes, as well as in the evaluation and promotion of women, people with disabilities, and groups at risk of social exclusion.
Definition of protocols against sexual harassment and gender-based harassment.
Periodic monitoring of the use of social benefits from a gender perspective to identify opportunities for improvement regarding equality.
Women represent 46.7% of the management committee.
Development of anti-discrimination and diversity management policies.

EMPLOYEE WELL-BEING

Well-being and Engagement

We are aware of the responsibility we have towards society, people and their working conditions, the environment, as well as the economic aspect.
In line with the philosophy of Corporate Social Responsibility, Delta Tecnic actively participates in initiatives aimed at personal well-being and social contribution.
100% of employees are covered by these social benefits.

Vivofácil Service – Family Support
In 2016, Delta Tecnic implemented the VIVOFÁCIL Social service under the DELTA FAMILY plan, which provides support for work-life balance to all employees, their partners, children, and parents-in-law. This service helps distribute family responsibilities and facilitates work-life balance and parental responsibilities.

Services:

In-home personal assistance, Home delivery pharmacy products, Fixed and mobile telecare, Personnel recruitment, Administrative procedures, Advisory and telephone support
IT and technology assistance, TIS will drafting
Partnered medical network
Second medical opinion, Mediation services
travel arrangements, ticket purchases, etc.

Healthy Company

Delta Tecnic offers various initiatives to promote healthy habits among employees. A catering service with healthy food options is available, and a piece of fruit or a healthy snack is provided monthly. All employees have medical insurance with Adeslas. Additionally, vending machines include natural products such as salads, yogurts, and fruit and vegetable juices, with the company subsidizing 50% of their price.

Social Fund

Since 2010, Delta Tecnic has maintained a Social Fund for its employees. This fund is allocated annually and, according to its bylaws, is distributed among staff members who are in any of the following situations, in order of priority:
Serious illness.
Major surgery of a close family member.
Children over 16 years old with disabilities.
Employees with dependent children of school age (0–16 years).

For its contribution to all these initiatives, the Vivofácil Foundation and the Diversity Foundation have recognized us with their Socially Responsible Company Recognition.

Employee Engagement and Recognition Actions

Photography Contest

This contest is aimed at Delta Tecnic employees, and each year features a selected theme. In 2024, the theme was SDG 13: Climate Action. The photographs are displayed on Delta Tecnic screens, published in the company newsletter, and prizes for the top three entries are awarded during the Christmas dinner.



Children's Drawing Contest

This contest is aimed at the children of Delta Tecnic employees, aged 0 to 15, grouped into three categories. The drawings are displayed on Delta Tecnic screens and intranet, and published in the company newsletter. Prizes are awarded during the Christmas dinner.

Sant Jordi

At Delta Tecnic, we celebrate Sant Jordi, one of the most iconic festivities in Catalonia. To mark the occasion with our employees, we give them roses and books. The roses are purchased from the Vicente Ferrer Foundation, supporting a group of women with disabilities in rural India who craft them by hand.

HUMAN RIGHTS

Our company is committed to upholding the ten principles of the United Nations Global Compact, which promote ethical and socially responsible conduct. We have an ethical code based on these ten principles and the provisions of the fundamental conventions of the International Labour Organization. The first version was issued in March 2015 and is distributed throughout the supply chain to ensure awareness and adherence.

The ten principles of the UN Global Compact are as follows:

HUMAN RIGHTS

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

LABOUR

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: Businesses should eliminate all forms of forced and compulsory labour.

Principle 5: Businesses should effectively abolish child labour.

Principle 6: Businesses should eliminate discrimination in respect of employment and occupation

ENVIRONMENT

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Delta Tecnic's Code of Ethics is available on the company website.

GOVERNANCE

CORPORATE RESPONSABILITY

An integrated management system is in place, certified and audited annually, covering quality, environmental management, and occupational health and safety, based on ISO 9001, ISO 14001, and ISO 45001 standards, respectively.


Certificate

Standard ISO 9001:2015

Certificate Holder: DELTA TECNIC, S.A.
C. Rec del Moll de les Planes, s/n
08470 Sant Celoni
Spain

Scope: Marketing, distribution and technical advice of raw materials and specialties for the plastics, inks, paints, cables and cosmetics sectors.
Design, manufacture and grinding of concentrates and color additives (masterbatch) for the plastic processing industry.

Proof has been furnished by means of an audit that the requirements of ISO 9001:2015 are met.

Validity: The certificate is valid from 2024-02-07 until 2027-02-01.
First certification 2001
Date re-certification audit: 2023-10-26
Expiry date of last cycle: 2024-02-01

2024-01-07

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www.tuv.com


Certificate

Standard ISO 14001:2015

Certificate Holder: DELTA TECNIC, S.A.
C. Rec del Moll de les Planes, s/n
08470 Sant Celoni
Spain

Scope: Marketing, distribution and technical advice of raw materials and specialties for the plastics, inks, paints, cables and cosmetics sectors.
Design, manufacture and grinding of concentrates and color additives (masterbatch) for the plastic processing industry.

Proof has been furnished by means of an audit that the requirements of ISO 14001:2015 are met.

Validity: The certificate is valid from 2024-02-07 until 2027-02-01.
First certification 2005
Date re-certification audit: 2023-10-26
Expiry date of last cycle: 2024-02-01

2024-02-16

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Certificate

Standard ISO 45001:2018

Certificate Holder: DELTA TECNIC, S.A.
C. Rec del Moll de les Planes, s/n
08470 Sant Celoni
Spain

Scope: Marketing, distribution and technical advice of raw materials and specialties for the plastics, inks, paints, cables and cosmetics sectors.
Design, manufacture of concentrates and color additives (masterbatch) for the plastic processing industry.

Proof has been furnished by means of an audit that the requirements of ISO 45001:2018 are met.

Validity: The certificate is valid from 2024-02-12 until 2027-02-11.
First certification 2018

2024-02-16

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A criminal compliance system is also in place, based on the UNE 19601 standard and certified since 2022.

The compliance policy is also available on the company website [Leader of manufacturing masterbatch | Delta Tecnic]


Certificate

Standard: UNE 19601:2017 Criminal compliance management systems. Requirements with guidance for use.

Certificate Register. No. 06/210049

Certificate Holder: DELTA TECNIC S.A.
Pol. Ind. Moll de les Planes C/ Reciclat Moll, s/n
08470 Sant Celoni (Barcelona)
Spain

Scope: The criminal compliance management system for the following activities: Marketing, distribution and technical advice on raw materials and specialties for the plastics, inks, paints, cables and cosmetics sectors. Design, manufacture and milling of color concentrates and additives (Masterbatch) for the plastics processing industry.

Proof has been furnished by means of an audit that the requirements of UNE 19601:2017 are met.

Validity: The certificate is valid from 2022-09-29 until 2025-08-25
First certification 2022

2022-09-26

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The compliance system includes the requirement to have a Due Diligence procedure, PGC6203 DDCO, which outlines internal control measures for activities, personnel, and associated staff with a risk of non-compliance with procedures. An annual risk assessment is carried out and reviewed during the external certification audit to identify and evaluate risks, including potential breaches of human rights policies, internal policies, anti-corruption, bribery, information management, etc., and to implement the necessary actions to maintain the system and minimize risks. The external audit in 2024 was conducted on 02/07/2024 by TÜV.

Internal policies

Indicators are available to evaluate the compliance system. Below are the results for the past two years:

	2023	2024
% personnel trained in compliance	100%	100%
% personnel who have received training on the Code of Ethics	100%	100%
Nº Complaints Received	0	0
Confirmed Corruption Incidents	0	0
Number of Data Protection-Related Incidents	0	0

Data Protection

A procedure is in place for controlling data, managing access to information, and handling file management.

Contribution to Foundations and Non-Profit Organizations

Delta Tecnic collaborates annually with various organizations operating in different areas, such as supporting people with disabilities and vulnerable individuals, humanitarian organizations, medical research initiatives, projects aimed at reducing food waste, and local sports teams.

ORGANIZATIONAL STRUCTURE

SUSTAINABLE DEVELOPEMENT

Commitments to Sustainable Development

Delta Tecnic has been headquartered in Sant Celoni since 1990. The company has contributed to local development, as most of its staff are from the area and priority is given to hiring local suppliers and contractors. It actively participates in municipal activities and maintains an open dialogue with local authorities.

Commitment to the SDGs

Delta Tecnic aims to contribute to global sustainability initiatives, such as the SDGs (Sustainable Development Goals) defined in the United Nations 2030 Agenda, in order to make a balanced impact across the three dimensions of sustainable development: social, economic, and environmental.
The policy outlines the main commitments, which are also aligned with the SDGs.

In each work area and within the policy, its connection to the SDGs is identified to show how these objectives are being supported.

Materiality analysis

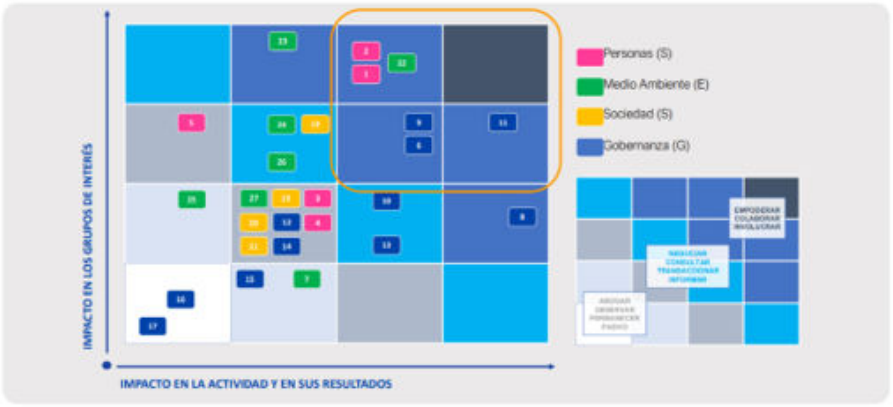
A materiality analysis has also been carried out based on the assessment of priority material aspects, considering stakeholder input, which allows for the identification of environmental aspects with the greatest impact. The results indicate that the material topics for our stakeholders are:

EMPLOYEES
• Occupational health and safety
• Job stability and well-being

CUSTOMERS
• Total quality assurance

INVESTORS
• Productivity and resource optimization
• Ethical conduct and good governance

ENVIRONMENT
• Proactive climate action
(These can be seen in the following image.)

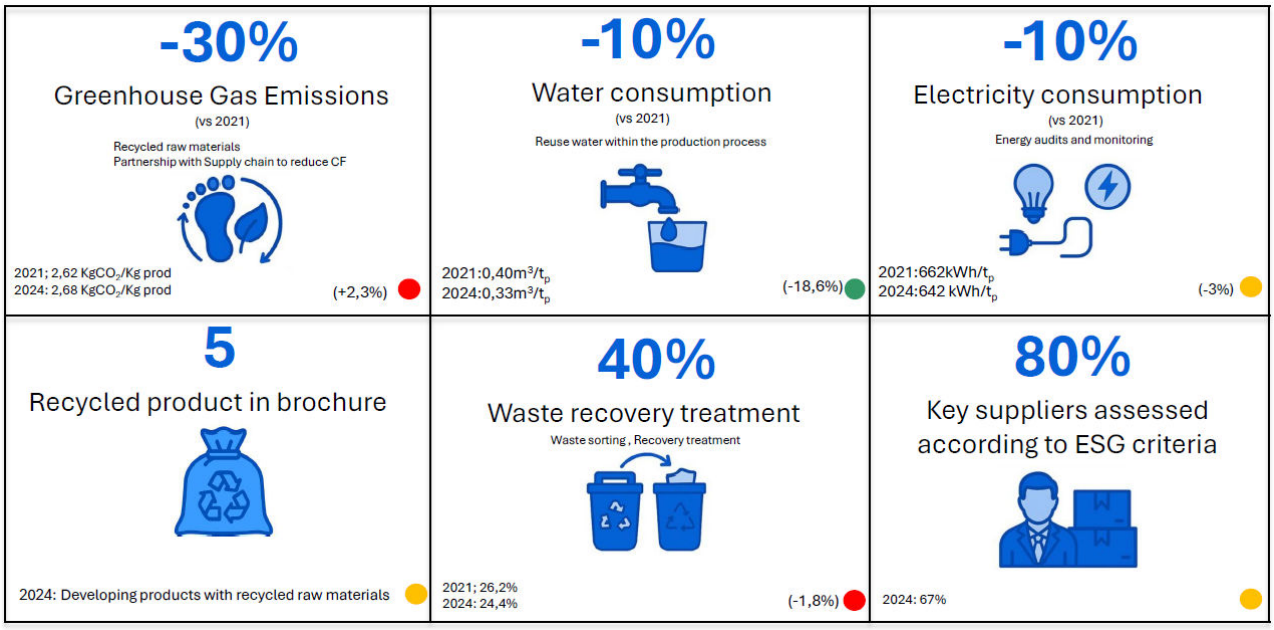


The materiality consultation link remains available so that stakeholders, including readers of this report, can continue providing their feedback and contribute to an ongoing analysis.

In 2025, a double materiality analysis will be conducted to include financial aspects and complete the study already initiated. This report provides information on material topics and their evolution over recent years.

Sustainability Strategy

Delta Tecnic has implemented a management system in accordance with ISO 9001, 14001, and 45001 standards, as well as a compliance system, all of which are driven by a continuous improvement approach.



The sustainability system is evaluated annually by EcoVadis. In the latest assessment, the company achieved a Bronze rating.

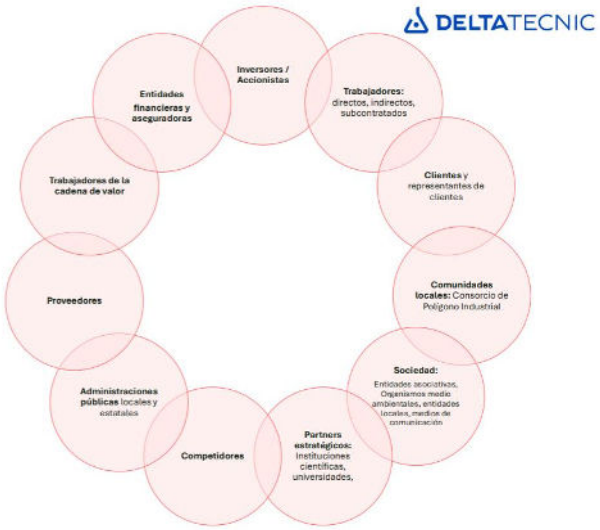
A system based on ISO 26000 is also maintained and evaluated annually through the Right Supply scoring system. The score has improved in recent years: 2023 – 1,311 and 2024 – 1,435.

STAKEHOLDERS

Delta Tecnic's policies include a stakeholder-focused approach based on collaboration, transparency, and the need to maintain open dialogue with all parties.
Internal procedures for the procurement of products and services take environmental and social aspects into account for supplier approval. The supply chain and subcontractors are required to adhere to Delta Tecnic's Code of Ethics, which mainly includes:

The need to comply with ethical principles

- Rejection of corrupt or fraudulent practices
- Respect for legality
- Fair competition
- Implementation of measures to ensure personnel health and safety
- Protection of human rights and public freedoms
- Sustainable growth and respect for the environment
- Social responsibility and commitment



Customers and Consumers

Consumer protection is also part of the internal management system. Technical and safety information is provided to customers and consumers to ensure proper and safe use of the product. In addition, procedures are in place for technical assistance regarding product use and for managing complaints, from receipt through to full resolution.
The Product Safety Department evaluates regulatory compliance of raw materials and issues compliance certificates for manufactured products.

Complaints

The management of non-conformities and complaints is carried out through the quality system procedures, either via the relevant departments or through the contact address provided on the website, ensuring proper handling and response to all cases.
The figures for recent years are shown in the table. Variations are due to changes in the procedures for detecting and recording complaints.

Complain management	2021	2.022	2.023	2.024
% **Product/Manufacturing Complaints**	**0,02**	**0,16**	**0,07**	**0,02**

2030 Goal: Reduce the number of complaints by 10%.

Supply Chain Evaluation

The supplier approval procedure establishes the implementation of documentary and analytical controls for raw materials and the organization, including:

Compliance with safety regulations for raw materials
Analytical control
Controls to assess the supplier's technical and commercial capacity
Availability of management systems such as Quality (ISO 9001), Environment (ISO 14001), Occupational Health and Safety (ISO 45001), ethical management, etc.

Maintaining approval depends on compliance with the established regulations and conditions, and, if necessary, the performance of audits.
Indicators are available to measure the process of integrating sustainability into the supply chain.

	TOTAL %
Suppliers with ISO 14001 Certification	28,8
Suppliers with ESG Certification	11,3
% Suppliers that adhere to the DT Code of Ethics	>95%

In the supplier approval process, adherence to the Code of Ethics and the document outlining environmental, social, and governance requirements is requested. In 2022, measurement began on the proportion of suppliers that adhered, and while in 2022 only 12.2% of suppliers were compliant, by 2024, 67.2% had signed these documents.

 **2030 Goal: 80% of the supply chain must be assessed using environmental, social, and governance criteria.**

ADDITIONAL INFORMATION

At the time of publishing this report, Delta Tecnic has formalized its commitment to the United Nations Global Compact as a participating company in this global initiative and has begun the process of joining the Voluntary Agreements system of the Catalan Office for Climate Change.

Alignment with GRI

Delta Tecnic has published an annual Corporate Social Responsibility report since 2017. This is the first year in which a sustainability report is published following the guidelines described in the GRI (Global Reporting Initiative) framework. Below is the mapping between GRI standards and the topics covered in this report.

GRI Code	Topic	Description	Page
GRI 2-1	General Disclosures	Organizational Information	Page. 3
GRI 2-2	General Disclosures	Entities Included in the Financial Statements	Not applicable
GRI 2-3	General Disclosures	Reporting Period, Frequency, and Contact	Page 29
GRI 2-4	General Disclosures	Restatements of Information	Not applicable
GRI 2-5	General Disclosures	General Requirements	Partially Page 21
GRI 2-6	General Disclosures	Activities, Value Chain, and Others	Page 3
GRI 2-7,8	General Disclosures	Employees	Page 15
GRI 2-9-14	General Disclosures	Governance	Partially Page 21
GRI 2-15-16	General Disclosures	Conflicts of Interest	Not identified
GRI 2-17-21	General Disclosures	Collective Knowledge of the Governing Body	Not identified
GRI 2-22-23	General Disclosures	Statement on Sustainable Development	Page 23
GRI 2-24	General Disclosures	Integration of Commitments into Policies	Page 5
GRI 2-25	General Disclosures	Remediation Processes	Not identified
GRI 2-26	General Disclosures	Grievance Mechanisms	Page 26
GRI 2-27	General Disclosures	Compliance with Laws and Regulations	Policy Page 5
GRI 2-28	General Disclosures	Associations and Memberships	No se indica
GRI 2-29	General Disclosures	Stakeholder Engagement Approach	Page 28
GRI 2-30	General Disclosures	Groups Covered by Collective Bargaining Agreements	Page 15
GRI 3-1	Material Topics	Process for Determining Material Topics	Page 24
GRI 3-2-3	Material Topics	List of Material Topics, Management of Material Topics	Page 24
GRI 201-1	Economic Performance	Economic Value Generated and Distributed	Not identified

GRI 203-1	Indirect Economic Impacts	Development and Investment in Infrastructure	Page 6
GRI 203-2	Indirect Economic Impacts	Proportion of Spending on Local Suppliers	Not identified
GRI 204-1	Sourcing Practices	Proportion of Spending on Local Suppliers	Not identified
GRI 205-1	Anti-Corruption	Operations Assessed for Corruption Risks	Not identified
GRI 205-2-3	Anti-Corruption	Communication and Training on Anti-Corruption Policies	Page 21
GRI 206-1	Unfair Competition	Legal Actions for Anti-Competitive Practices	Page 21
GRI 302-1-4	Energy	Energy Consumption Within the Organization, Reduction of Energy Consumption	Page 10
GRI 303-1-5	Water and Effluents	Interaction with Water as a Resource	Page 6
GRI 304-1	Biodiversity	Location of Operations in Protected Areas	Page 3
GRI 304-2-3-4	Biodiversity	Significant Impacts on Biodiversity, Protected or Restored Habitats, Species at Risk Affected by Operations	Page 3
GRI 305-1-5	GHG emissions	GHG emissions	Page 11
GRI 306-1-5	Waste	Waste Generation	Partially page 8
GRI 401-1	Employment	Employee Hiring and Turnover	Page 15
GRI 401-2	Employment	Employee Benefits	Page 18
GRI 401-3	Employment	Parental Leave	Page 18
GRI 402-1	Labor Relations	Minimum Notice Periods Regarding Operational Changes	Not identified
GRI 403-1	Occupational Health and Safety	Occupational Health and Safety Management System	Page 16
GRI 403-2-3	Occupational Health and Safety	Hazard Identification and Risk Assessment, Occupational Health Services	Page 16
GRI 403-4	Occupational Health and Safety	Worker Participation	Page 15
GRI 403-5	Occupational Health and Safety	Health and Safety Training	Page 17
GRI 403-6	Occupational Health and Safety	Employee Health Promotion	Page 18
GRI 403-7	Occupational Health and Safety	Prevention of Health and Safety Impacts	Page 16
GRI 403-8	Occupational Health and Safety	Coverage of the Management System	Page 21
GRI 403-9	Occupational Health and Safety	Work-Related Injuries	Page 16
GRI 403-10	Occupational Health and Safety	Occupational Diseases	Page 16
GRI 404-1	Training and Development	Average Hours of Training	Page 17
GRI 404-2	Training and Development	Skills Development Programs	Page 17
GRI 404-3	Training and Development	Percentage of Employees with Performance Evaluations	Page 17
GRI 405-1	Diversity and Equality	Diversity in Governing Bodies and Employees	Page 17
GRI 405-2	Diversity and Equality	Pay Gaps	Page 15
GRI 407-1	Freedom of Association	Operations at Risk of Labor Rights Violations	Page 20
GRI 408-1	Child Labor	Operations at Risk of Child Labor	Page 20
GRI 413-1	Local Communities	Engagement with Local Communities	Page 20
GRI 416-1	Customer Health and Safety	Assessment of Product Health and Safety Impacts	Page 9

Reporting Period: 2024

Report Issue Date: 26/09/2025

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