

SUSTAINABILITY PLAN

2023 - 2025



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ABOUT EURO-FUNDING

Euro-Funding is a Spanish company with more than 20 years of organic growth based on best practices.

The team of more than 200 people around the world works to establish strong and permanent links, taking into consideration the interests of our stakeholders.

At Euro-Funding we assume sustainable growth as the pillar of our business management strategy, which allows us to consolidate our position as a reference company in our areas of activity and to position ourselves as a global, solid, innovative, responsible and committed company committed to social welfare, environmental balance and economic progress.

Mission:

Leaders in the pursuit of public financing and generation of tax savings.

Vision:

Collaborate with companies in their transformation towards maximum competitiveness, thus helping the development of communities.



MESSAGE FROM OUR FOUNDER

From Euro-Funding, and through the Sustainability Committee, we want to continue demonstrating that our commitment to the incorporation of environmental and social considerations in the decision-making processes is absolute.

Thanks to the professional team that feels the values and objectives of the company as their own, added to the spirit of unity that we have achieved in our company, makes us capable of continuing day by day to comply with the basic aspects of an efficient work, in good faith, respectful with the environment and the Community.

We want, with the effort and professionalism that characterizes us, to be able to continue growing at a steady pace not only as a company, but also as a brand committed to each and every one of our stakeholders.

"WE MUST GENERATE VALUE FOR BUSINESS, THE PLANET AND SOCIETY AS A WHOLE."

VICTOR TARRUELLA, CHAIRMAN EURO-FUNDING



COMMITMENT

The Sustainability Committee was created within a corporate culture focused on the development of sustainability policies, committed to the following aspects:

1 COMMITMENT TO THE 2030 AGENDA AND SUSTAINABLE DEVELOPMENT GOALS

Euro-Funding contributes to the fulfillment of the Sustainable Development Goals through its adherence to the 2030 Agenda, with a commitment to promote sustainability in its policies and services to build a more sustainable world in the coming years.

Our organization is committed to implementing procedures that allow us to identify and classify our main ESG impacts, risks and opportunities (social, operational, reputational and legal compliance), which enable us to establish internal mechanisms to prevent, manage, control and react to them.

2 COMMITMENT TO REGULATORY AND VOLUNTARY COMPLIANCE

3 COMMITMENT TO CONTINUOUS IMPROVEMENT IN OUR MANAGEMENT

Euro-Funding counts on the commitment of each and every one of the members of the organization, in the Results Management System that guarantees confidentiality, impartiality, objectivity, quality of the results and quality of the activities developed, through its continuous improvement.

In order to achieve communication that responds to the interests of all parties and to meet the expectations of our stakeholders, we continually establish appropriate dialogue mechanisms and promote their active participation, as well as the constant updating of our communication channels.

4 COMMITMENT TO ONGOING DIALOGUE WITH OUR STAKEHOLDERS

DEVELOPMENT OF THE PLAN

For the preparation of this Plan, an analysis has been developed through interviews and surveys to identify the main impacts and expectations of our main stakeholders (customers, suppliers, employees and Management Committee). In this analysis, questions have been asked on issues related to governance, labor practices, environmental impacts, issues affecting customers and impacts that may be generated in local communities.

AREAS AND ASPECTS EVALUATED

| | | | |
|-------------------------------|--|---|--|
| Supply chain | 1 Sourcing and supply chain | Talent management and working conditions | 3 Employee well-being and satisfaction |
| | 20 Long-term relationship with suppliers | | 8 Diversity and inclusion |
| | 21 Relationship with stakeholders | | 12 Promoting healthy work environments |
| Customers | 4 Quality of service | | 13 Training and professional development |
| | 7 Development of new or improved services | | 16 Talent management |
| | 18 Investment in technology that impacts service and competitiveness | | 23 Health and safety |
| | 19 Customer protection, including data management and cyber security | 6 Regulatory compliance | |
| 22 Customer satisfaction | 11 Ethics and integrity in the development of the activity. | | |
| Community impact | 2 Social Action | | 15 Risk management |
| | 5 Commitment to local communities | 17 Governance and responsible decision making | |
| Responsibility. Environmental | 9 Circular economy and waste management | | |
| | 10 Emissions and the fight against climate change | | |
| | 14 Environmental management and certifications | | |

MATERIALITY MATRIX



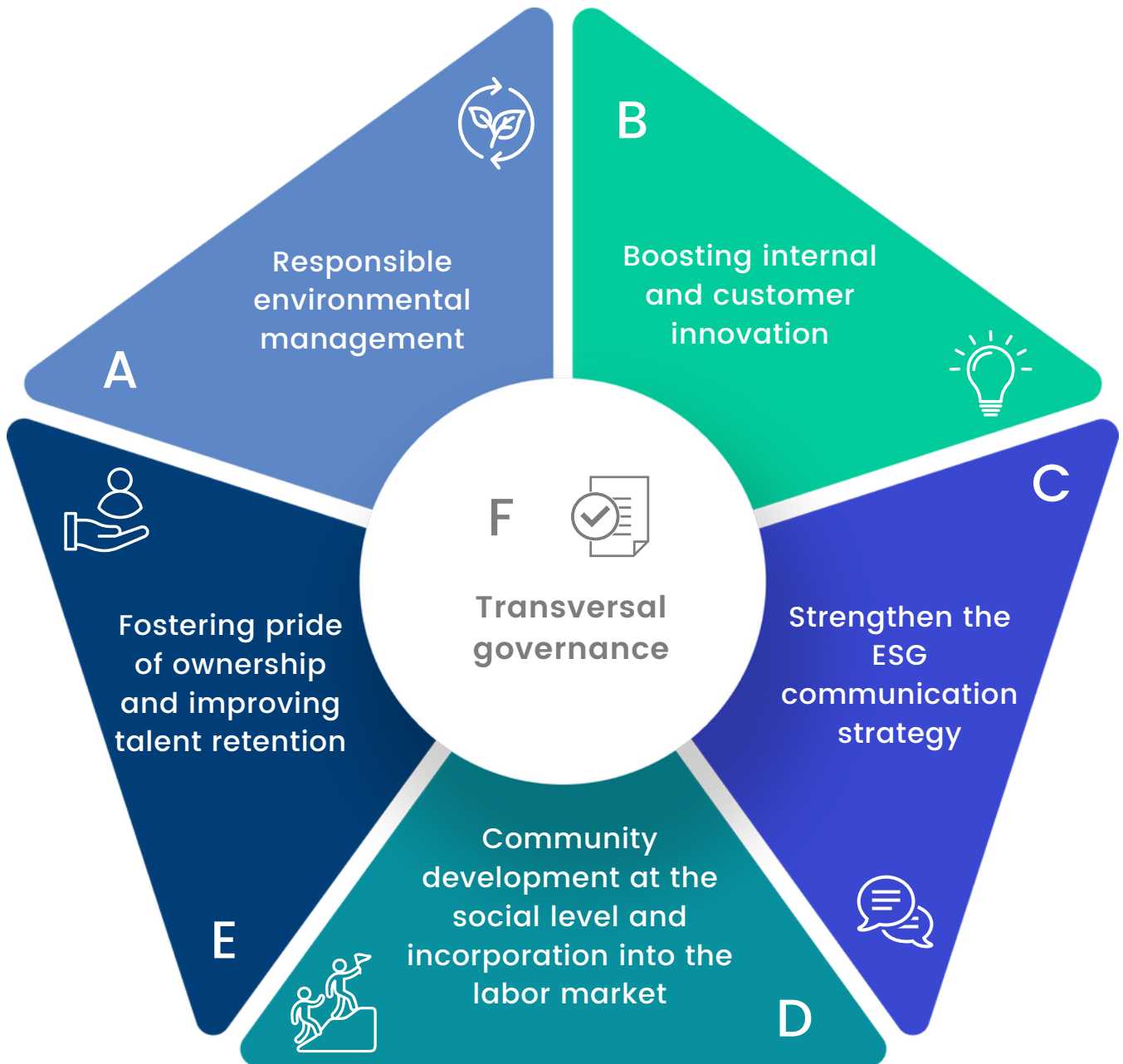
After a process of analysis and consolidation of the responses obtained, the results have been studied within the Sustainability Committee, which includes representatives from different areas and hierarchical levels of our organization.

Thanks to this analysis, the following ESG roadmap has been defined based on the key aspects identified, which includes the definition of the following pillars and strategic lines, as well as the corresponding recommended actions and measurement indicators. This Sustainability Plan 2023 - 2025 will be evaluated annually and communicated to society.



SUSTAINABILITY PLAN TO 2025

ESG commitments and contribution to Sustainable Development Goals (SDGs)



SUSTAINABILITY PLAN TO 2025

ESG commitments: description



To be a proactive agent towards a carbon neutral model, as well as a benchmark for best practices in the sustainable management of natural resources.



Continue the internal digital transformation of processes being more efficient with our customers and support in improving the efficiency and competitiveness of society and customers in particular.



Create an attractive and inclusive organizational climate for skilled talent through personal and professional development.



Define and implement a sustainability communication strategy, in order to highlight the value of ESG actions and its resilience in the face of change.



Promote social inclusion programs, thus facilitating incorporation into the labor market, and collaborations with the community as part of its development.



Achievement of the definition of the sustainability governance structure and procedures linked to stakeholders and progress of the ESG governance model.

SUSTAINABILITY PLAN TO 2025

ESG Commitments: Strategic lines



A.1 Continuous improvement of the Environmental Management System.

A.2 Increase the implementation of good environmental management practices.

A.3 Reduce energy consumption.

A.4 Contribution to sustainable development and the environment in society through the Euro-Funding Environment and Sustainability area.



C.1 Promote greater corporate alignment in ESG matters.

C.2 Boosting the Group's external visibility in ESG matters.



E.1 Encourage the acquisition and/or maintenance of healthy habits.

E.2 Development of internal training programs.

E.3 Promoting equality and diversity among employees.



B.1 Digital transformation of the company to be more efficient in the relationship with our stakeholders.

B.2 Support to public and private entities in their economic development and efficiency improvement through the Euro-Funding Innovation area.



D.1 Promote social inclusion.

D.2 Community development.



F.1 Specific compliance training.

F.2 Promote sustainability in the value chain.

F.3 Progress the ESG governance model.



SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



A Responsible environmental management



A.1 Continuous improvement Environmental Management System

Monitoring indicators

- A.1.1 Carbon Footprinting of the Euro-Funding Organization, according to the GHG Protocol.

- % reduction of GHG emissions.

A.2 Increase the implementation of good environmental management practices.

Monitoring indicators

- A.2.1 Recycling Day – May 17th. Raising awareness about recycling promotion and best practices.
- A.2.2 Environment Day – June 5th. Raising awareness of the impact of our daily lives on the environment through an internal contest.
- A.2.3 Forest Day – March 21. Study and ecological advice on the impact of paper consumption in the office.

- Opening rate of emails on best environmental practices sent to employees.

A.3 Reducir el consumo energético

Monitoring indicators

- A.3.1 Reduce energy consumption
- A.3.2 Car Free Day – September 22nd. Encourage the use of sustainable alternatives in employee transportation.

- % reduction in energy consumption.

SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



A Responsible environmental management



A.4 Contribution to sustainable development and environmental issues in society through the Euro-Funding Environment and Sustainability area.

Monitoring indicators

A.4.1

Development of decarbonization plans, calculation of carbon footprint, management of grants for public and private organizations, and other services that help clients to have a more environmentally responsible management.

- No. of contracts signed in the Environment and Sustainability area.

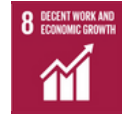


SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



B Boosting internal and customer innovation



B.1 Digital transformation of the company to be more efficient in the relationship with our stakeholders.

B.1.1 Investment in technology that impacts on better service and competitiveness of the organization

Monitoring indicators

- No. of corporate digitalization projects launched.

B.2 Support to public and private entities in their economic development and efficiency improvement through the Euro-Funding Innovation area.

B.2.1 Development of public financing and tax optimization plans.

Monitoring indicators

- No. of contracts signed in the area of innovation.



SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



C Strengthen the ESG communication strategy



C.1 Corporate alignment towards the same ESG direction

- C.1.1 Update the communication procedure of the Integrated Management System including ESG aspects.
- C.1.2 Develop a communication strategy aligned with the ESG Model.
- C.1.3 Develop communication campaigns to encourage employee participation in the initiatives included in the Sustainability Plan.

Monitoring indicators

- No. of internal and external communications on ESG awareness.

C.2 Boosting the Group's external visibility on ESG issues

- C.2.1 Monitor and report on the contribution/alignment of Euro-Funding's activity with the Sustainable Development Goals (SDGs).
- C.2.2 Joining or being part of sustainability initiatives within the sector, such as: the Global Compact, Forética and EFR, Fundación SERES, Empresas contra la Violencia de Género, etc.

Monitoring indicators

- No. of ESG campaigns launched

SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



D Community development at the social level and incorporation into the world of work.



D.1 Promoting social inclusion

D.1.1 Collaboration in professional development through the mentoring programme of the RAIS Foundation – Hogar si.

D.1.2 International Day of Persons with Disabilities – 3rd December. Promoting the incorporation of disabled profiles in the supply chain.

Monitoring indicators

- No. of employees who have participated in the corporate volunteering programme

D.2 Community development

D.2.1 Participation with the Food Bank in the Great Food Collection

D.2.2 Raising donations for a soup kitchen through Christmas lottery sales

D.2.3 Collaboration with the Rais Hogar Foundation by donating a percentage of the Euro-Funding fees.

Monitoring indicators

- Amount collected as a donation.

SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



E Fostering pride of ownership and improving talent retention



E.1 Encourage the acquisition and/or maintenance of healthy habits.

- E.1.1 Measurement of the state of healthy habits of the Euro-Funding staff.
- E.1.2 Promotion of physical activity and sport.
- E.1.3 Implementation of a mental health promotion plan.
- E.1.4 World Food Day – 16 October. Healthy eating competition among our employees.

Monitoring indicators

- % participation among employees.

E.2 Development of internal training programmes

- E.2.1 Provide training on general ESG issues.
- E.2.2 Train, raise awareness and motivate staff on the importance of complying with ISMS requirements related to information security.

Monitoring indicators

- No. of training programmes.

SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



E Fostering pride of ownership and improving talent retention



E.3 Promoting equality and diversity among employees

- E.3.1 International Women's Day – 8th March. Campaign on the initiatives developed by the Equality Committee.
- E.3.2 Implementation of reconciliation plans

Monitoring indicators

- Degree of progress in the implementation of the Equality Plan in the company.



SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



F Transversal governance



F.1 Specific compliance training

Monitoring indicators

F.1.1 Compliance-based training for the legal department.

- % share among employees

F.2 Promoting sustainability in the value chain

Monitoring indicators

F.2.1 Building on the existing Supplier Approval programme, continue to foster collaboration with suppliers to establish minimum sustainability requirements.

- No. of meetings held by the Sustainability Committee and the Sustainability Working Group linked to the value chain.

F.2.2 Express acceptance of the code of ethics, thus ensuring compliance.

F.2.3 Develop direct and dynamic communication channels with collaborators to detect deficiencies, needs and preferences in compliance with Law 2/2023 regulating the protection of persons who report breaches of regulations and the fight against corruption.

F.2.4 Commitment to "continuous improvement", as the primary mechanism for the evolution and adaptation of the organisation in terms of Information Security and in compliance with Organic Law 3/2018 on data protection.

SUSTAINABILITY PLAN TO 2025

Proposal of recommended actions to develop each strategic line of action



F Transversal governance



F.3 Advancing the ESG governance model

F3.1 Develop detailed ESG action plans for each time period.

F.3.2 Define and implement an ESG scorecard with the main KPIs with which to report to the Sustainability Committee on progress in the implementation of the ESG Model.

Monitoring indicators

- Number of meetings of the Sustainability Committee at which the evolution of the ESG Model has been reviewed.



PARTNERS 2023



Pacto Mundial
Red Española

We are a member of the United Nations Global Compact. We incorporate its 10 universal principles related to human rights, labour, environment and anti-corruption into our strategies and operations, as well as collaborating on the impact of the Sustainable Development Goals (SDGs).

We collaborate with Hogar Si through the mentoring programme and by donating part of our fees to work on homelessness focusing on three pillars: the right to housing, health and employment as ways of social and labour integration.



We collaborate with the Spanish Federation of Food Banks. This collaboration is channelled through the Food Banks in each of the cities in which Euro-Funding is present, organising collections in each office for Operation Kilo and achieving a total collection that amounted to 340kg in 2022.



We participate in the popular races organised by the Entreculturas Foundation. The donation of the race bib and T-shirt goes to development cooperation projects that improve the living conditions of vulnerable populations and humanitarian emergency actions.



PARTNERS



At Euro-Funding we collaborate by incorporating members of the Grupo Sifu Foundation into our value chain. Grupo SIFU is a leading Special Employment Centre in the provision of socially responsible Facility Services.

We collaborate with TherapyChat for the care of employees. That is why we have offered several psychological sessions for our Euro-Funding employees. Nowadays, Mental Health has become very necessary and is part of an essential healthy habit.



La
Hermandad
del Refugio

Every year a soup kitchen is selected to receive the Euro-Funding Christmas lottery donation through Los4delgordo.com.

We offer employees, customers and anyone who wants to participate, the possibility of buying a ticket to which a % of the donation is added to improve the quality of life of the most vulnerable people.





CONTACT

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**WE SUPPORT A COMMITMENT TO SUSTAINABILITY AT A STRATEGIC
LEVEL AND WITH A LONG-TERM VISION.**

