

Sustainability Report 2024



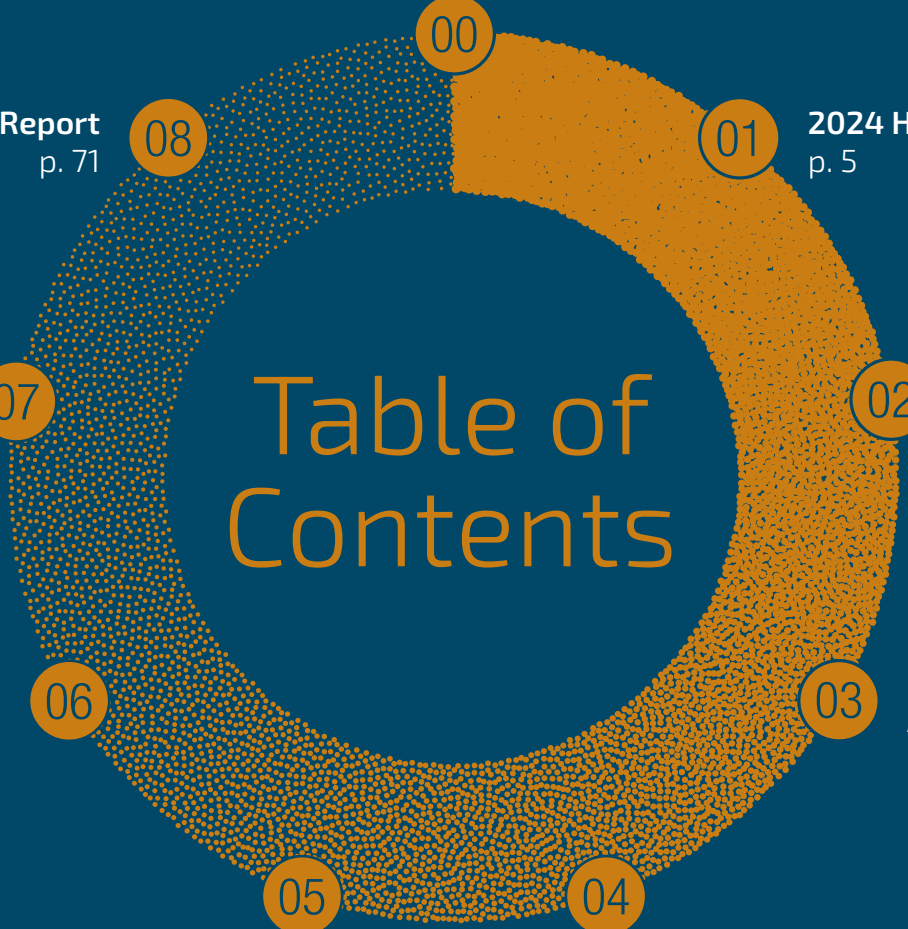


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A Message from Our CEO

Committed to sustainability

I am pleased to present the ninth Sustainability Report of ELIX Polymers, covering the 2024 fiscal year. This report reflects our strong commitment to a responsible and resilient management model focused on creating shared value across our entire value chain.

2024: Key progress in our strategy

In 2024, we made significant strategic progress in sustainability, advancing transformative initiatives in operational efficiency, the circular economy, digitalization, and talent development. These efforts not only consolidate our position as a sector leader but also reinforce our active contribution to the Sustainable Development Goals most relevant to our industry, moving us toward a more competitive, innovative, and environmentally conscious business model.



2024: Operational excellence and collaboration

Over the past year, we have continued to strengthen our management systems, enhance transparency across all processes, and deepen engagement with our stakeholders. Continuous improvement and operational excellence are embedded in our corporate culture, enabling us to confidently move toward a more efficient, digital, and sustainable model.

Long-term vision: 2030

As part of our strategic evolution, in 2024 we began reviewing our roadmap toward 2030. This initiative aims to align our business with new European regulatory frameworks and lead the transition to a decarbonized, resilient, and equitable industrial model. This updated vision will guide our future decisions and further reinforce our long-term commitment to sustainability.

A shared vision

We firmly believe that sustainability is not a destination, but a path forward. Along this journey, the people who make up ELIX Polymers are the driving force behind our progress. Their dedication, expertise, and adaptability are the true catalysts of the change we work toward every day.

I would like to extend my sincere appreciation to our entire team, as well as to our customers, suppliers, partners, and communities. Thank you for your trust and collaboration in helping us build a stronger, more responsible company that is better prepared to meet the challenges of tomorrow.

David Castañeda
CEO, ELIX Polymers



01 2024 Highlights

About ELIX Polymers



+300
customers



+40 grades
+300 colors
products



+40
countries

Customer Service



42
Net Promoter
Score (NPS)



4.8 out of 5
Customer Satisfaction
Score (CSAT)



Sustainable Operations



379 K€
Investment in
environmental protection



398 kWh/t
Energy consumption
(kWh per ton produced)



1.244 m³/t
Water consumption
(m³ per ton sold)



1,775 M€
Environmental protection
expenditure



95%
Waste recovered



756
Number of suppliers



2.79
Greenhouse gas emissions per
unit of production
(tCO₂eq/t sold)



68,427 t
Raw material consumption



45%
Spending on local
suppliers (Tarragona)



11%
Spending on local
suppliers (Catalonia)

Social Responsibility



241
Employees



14,027
Training hours



25%
Women in
the workforce



95%
Employees with
permanent contracts



0
Work-related acci-
dents with sick leave





02 About ELIX Polymers

About ELIX Polymers

We are ELIX Polymers, a major European manufacturer of acrylonitrile-butadiene-styrene (ABS) resins and related derivatives.

Operating from our plant in Tarragona, Spain, and supported by a commercial team active in key international markets, we specialize in delivering high-quality, customized solutions for demanding thermoplastic applications.

With nearly five decades of experience, we bring the knowledge, resources, and technical capabilities needed to generate real value for our customers. Our portfolio includes a wide range of solutions tailored to highly regulated sectors such as healthcare, automotive, and electrical and electronic devices—always in compliance with the strictest standards.

We are certified under ISO 9001, ISO 14001, ISO 45001, ISO 50001, and Operation Clean Sweep (OCS), reflecting our commitment to sustainability and responsibility within the chemical industry.

Our strength is built on continuous improvement, a strong commitment to innovation, cutting-edge technology, a solid track record in the industry, and the talent of our people.



Corporate Policy

Vision

Our aim is to be the benchmark global leader in the specific thermoplastics market. As a customer-oriented company, we offer a broad portfolio of products as well as personalized services. At the same time we are committed to addressing environmental sustainability and fostering the professional development of our employees.



Mission

Customers

- Satisfy customer needs, offering the best quality product & services
- Be a reliable & competitive partner with a global presence

People

- Enable professional and personal recognition & development
- Assure a safe and collaborative work environment

Corporation

- Support global ABS expansion
- Focus on safe, efficient and reliable operations
- Generate long term value & growth

Society

- Sustainable products
- Sustainable, responsible & safe operations mitigating climate change
- Positive contribution to social welfare

Values

ELIX Polymers' values should guide the decision-making process in day-to-day activities and behaviors across all levels of the organization.

They reflect who we are, how we work, and where we want to go as a responsible, committed company that acts in accordance with its principles.



Innovation

- Be open to new proposals
- Propose improvements in current processes
- Find and implement new tools
- Try to meet new needs



Collaboration

- Have empathy for the people around us
- Offer our help in a selfless way
- Share the necessary information
- Listen to understand others
- Seek agreements toward a common goal
- Work for the team



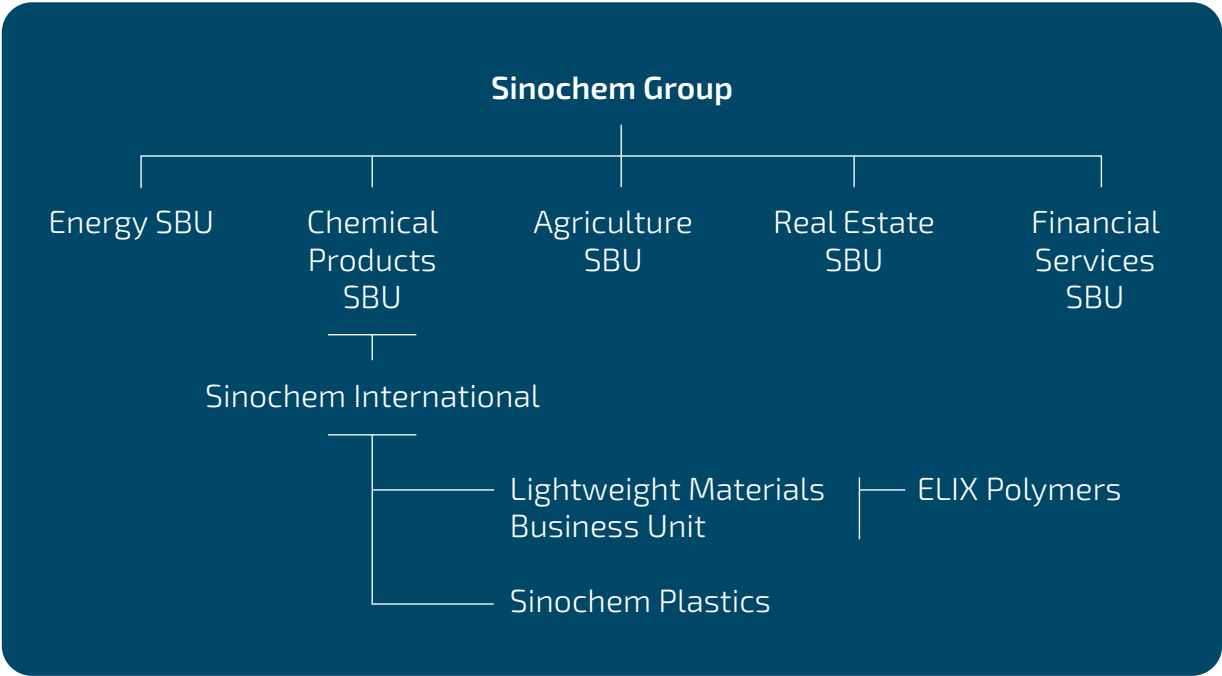
Integrity

- Know the Missions and Values of the company
- Act consistently with the Missions and Values
- Explain the reasons for the actions (be an example)

Organizational Structure

We are part of Sinochem International (Overseas) Pte. Ltd., a large-scale, state-owned enterprise headquartered in China and integrated into the Sinochem Group conglomerate (hereinafter referred to as "the Group"). The Group operates across multiple strategic sectors, including chemicals.

Within this structure, ELIX Polymers is a key strategic asset, serving as the Group's foreign operational hub. This position allows us not only to strengthen our ABS resin production capabilities and related derivatives, but also to consolidate our role as a platform for the development of new business units within Sinochem International.



David Castañeda
CEO



Luis Alonso
CFO



Carlos Mueller
Business Director



Noelia Vázquez
People & Culture and Communication Director



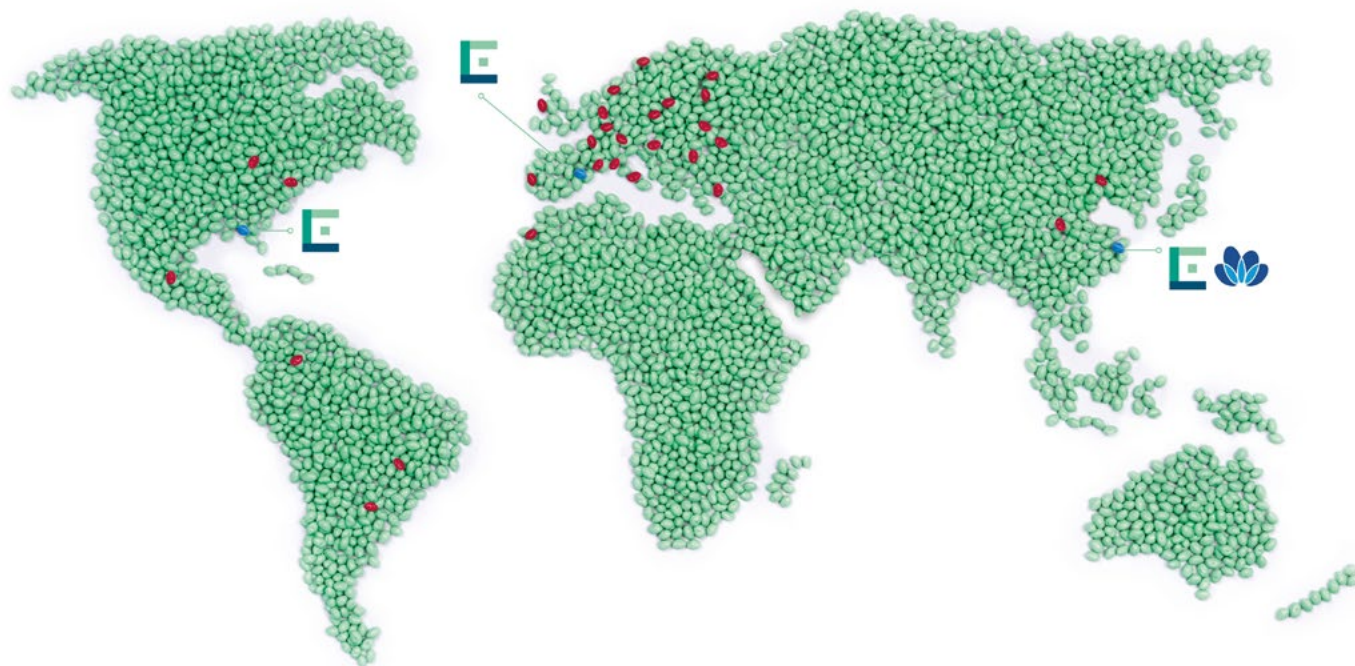
Narcis Vidal
Operations & Supply Chain Director

Global Company

Markets

90% of our sales are generated in European markets. However, our international outlook has driven us to expand into other regions. We have sales teams based in the United States and China, along with an

extensive network of commercial agents, representatives, and distributors operating in more than 40 countries. We operate a logistics center in Tarragona (Spain) and two more in the United States.



Products

Our high-quality products are designed to meet the specific needs of our customers:

- **ELIX Polymers ABS:** Thermoplastic ABS materials engineered for specialized products and high-value-added markets.
- **ELIX Polymers PC/ABS:** PC/ABS compounds developed for our customers' most demanding applications.
- **Polymer Modifiers:** Enable the modification and enhancement of polymer blends, as well as materials based on PC, ABS, PVC, SMA, and others.
- **ELIX Polymers CADON:** General-purpose products ideal for applications requiring high impact strength and durability.
- **ELIX Polymers E-LOOP:** More sustainable product solutions featuring innovative upcycling technologies.

Sectors



Automotive

Our high-performance materials meet the demanding standards of the automotive industry and are suitable for general applications, high-temperature environments, low-emission requirements, as well as galvanizing and chroming processes and pre-colored parts.

We supply leading global Tier-1 automotive suppliers, and our materials are approved by some of the most prominent OEMs (Original Equipment Manufacturers) for both interior and exterior applications.



Healthcare

Our medical-grade materials meet the stringent requirements of the medical device industry, including two biocompatibility grades certified under ISO 10993 and USP Class VI. These grades and devices are approved and registered in the Drug Master File (DMF), allowing their use in medical and food contact applications across both European and U.S. markets.

We offer industry-leading solutions for the healthcare sector, with a strong focus on regulatory compliance, product safety, and a global supply strategy. Our customers include major injection molding manufacturers in Europe and the United States, as well as large pharmaceutical companies operating worldwide.





Consumer Goods

Our materials meet the needs of the consumer goods market, offering a wide range of colors and finishes, UV and chemical resistance, customized solutions, and excellent processability.



Home Appliances

Our products are designed to meet the specific requirements of the home appliance market, including the development of new colors and finishes, UV and chemical resistance, customized solutions, and outstanding processability. We have decades of experience as an ABS supplier to major European home appliance manufacturers.



Electrical & Electronic Devices

Our materials deliver optimal performance for applications in electrical and electronic devices, thanks to a broad product portfolio that allows customers to select the best option in terms of dimensional stability, heat deflection temperature, and electrical properties.

To achieve this, ELIX Polymers focuses on continuous improvement, innovation, cutting-edge technology, and the development of high-quality products—all while maintaining safe and environmentally responsible processes.



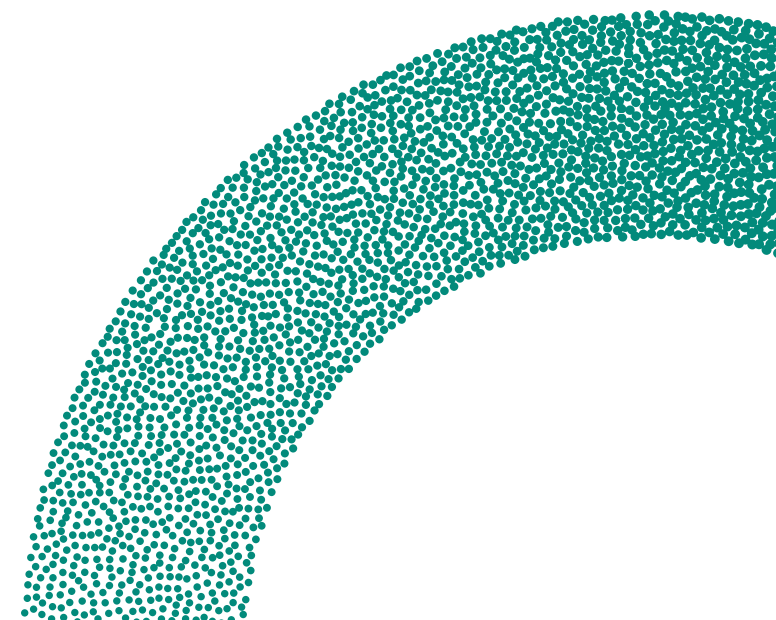
Building & Construction

We offer a wide range of product solutions for the building and construction market, addressing growing demand for durable, aesthetic, user-friendly, and high-performance materials.

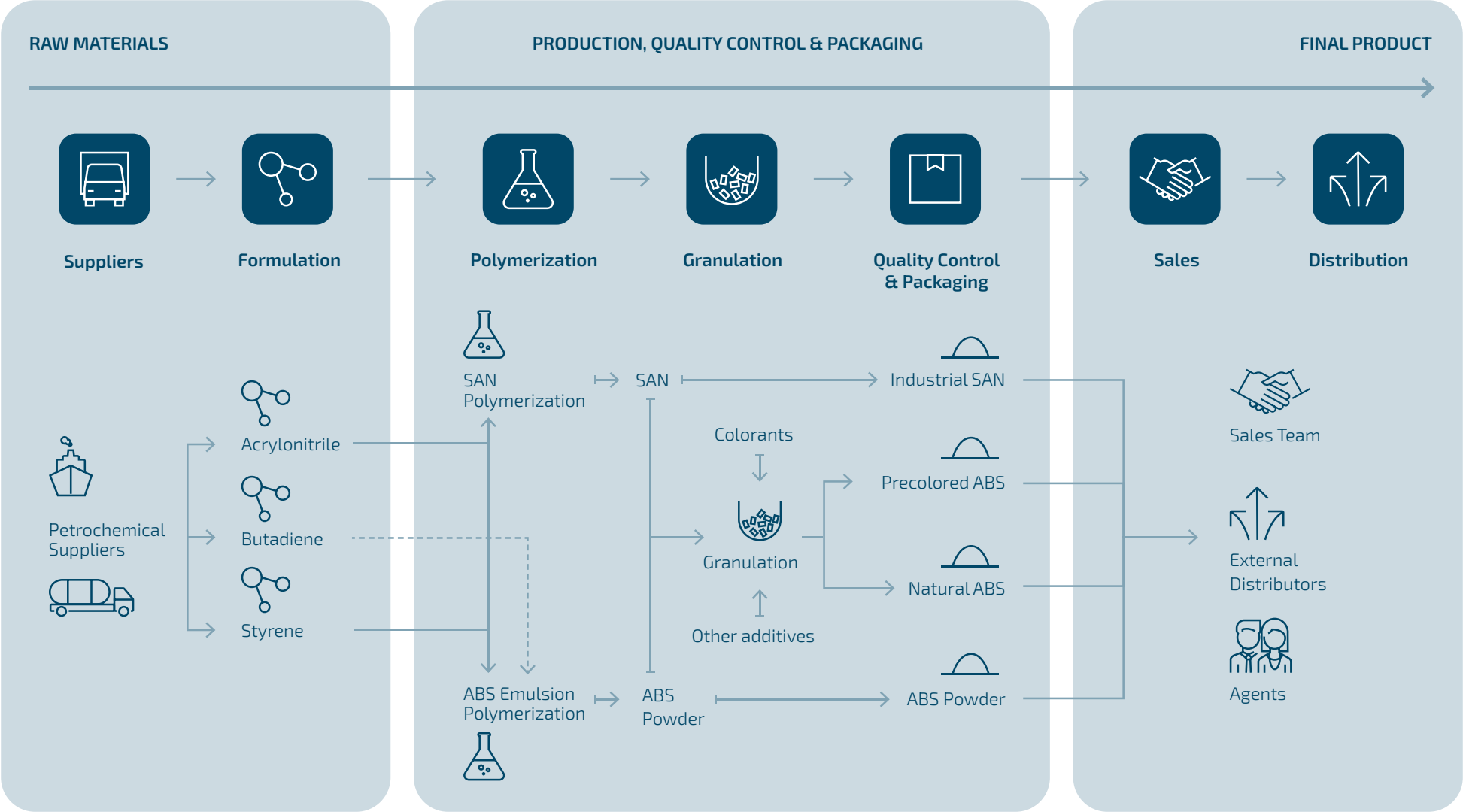


Toys, Sports & Leisure

Our materials meet the demanding requirements of this market due to their high impact strength and excellent surface quality. We offer special grades compliant with food contact regulations, as well as the possibility to create custom colors. ELIX Polymers has been a long-standing ABS supplier to leading toy and ski manufacturers.



Value Chain



Digitalization

At ELIX Polymers, we are continuing to advance our digitalization plan, known as DIGICOM, which is aimed at optimizing all our production and engineering processes. We view digitalization as a tool—not an end in itself. The combination of technology and process optimization, through approaches such as Lean management, enables us to make better-informed decisions when developing solutions and deploying various initiatives and projects aligned with our strategy.

The effectiveness of the tools already integrated into legacy systems—such as the Sales & Operations Planning (S&OP) platform—allows us to enhance data-driven decision-making, maximize business impact, and improve both energy efficiency and the utilization of our facilities.

Key Projects in 2024

- **Implementation of a customer portal** designed to enhance communication efficiency and order management.
- **Migration of our business intelligence system to Power BI**, with the aim of democratizing access to data and, above all, strengthening our team's ability to leverage data for informed decision-making.
- **Launch of the first phase of our SCADA system upgrade** at production facilities, creating multiple future opportunities to generate and utilize data for optimizing the use of resources, raw materials, and energy.
- **Development of digitalization standards** that combine technology and Lean-based process optimization—not just to digitize, but to reengineer our workflows.
- **Expansion of new capabilities** within our talent management platform, extending its use across the entire organization.
- **Development of a comprehensive 3D model** of all our production facilities, enabling us to plan modifications more efficiently and with fewer execution errors. This tool also supports safety evaluations and ergonomic impact analysis from the design phase. Additionally, we are identifying new high-potential use cases focused on strengthening key areas such as training, safety management, and operational efficiency.

We also updated our digital roadmap in collaboration with all company departments, using the Gartner DIGITAL Matrix tool. This allows us to evaluate the maturity levels of our core processes and define specific actions for the next three years.

This roadmap is reviewed regularly by the DIGICOM team to ensure that all departmental needs and priorities are addressed effectively. Each initiative is aligned with our company's strategic plan and considers the investment-to-impact ratio of every project.

Partnerships

At ELIX Polymers, we believe that fostering partnerships—both globally and within our sector—is essential. Promoting sustainable initiatives enables the exchange of best practices, facilitates access to technological innovation, and helps generate a broader positive impact.



Global



Sector-specific



Sustainability Initiatives



A monarch caterpillar with yellow and black stripes is crawling on a green leaf. A decorative, light green, dotted swirl graphic is overlaid on the right side of the image.

03

Customer Service: A Key Differentiator

Customer Service: A Key Differentiator

At ELIX Polymers, we are committed to meeting and exceeding customer expectations by delivering high-quality products and services. Our goal is to position ourselves as a trusted, competitive partner with international reach.

We place great value on maintaining close relationships with our customers, not only by providing tailored solutions but also through our geographic proximity to key markets. Close collaboration throughout the entire process—from the product design stage to final delivery—enables us to create customized solutions that meet the highest quality standards.

With nearly 50 years of experience in ABS production and supply, we offer our customers deep technical expertise to support the development of their projects.

Certified Quality

The quality of our management systems and manufacturing processes is backed by internationally recognized certifications. Our ISO 9001:2015 quality management system ensures consistently high standards in product quality, delivery times, and overall service levels.



Customer Relations

The main services we offer our customers include:

- Customer Service:** Management of all requests related to deliveries, returns, and specific needs.
- After-Sales Technical Support:** Specialized guidance on the proper handling and use of our products, as well as their features and applications.

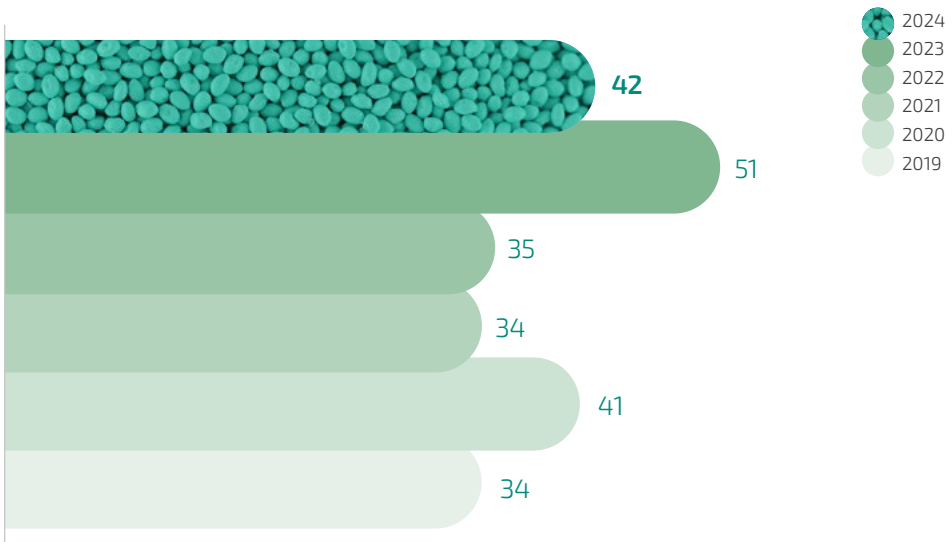


Customer Satisfaction Assessment

At ELIX Polymers, we assess customer satisfaction using two key indicators: the Net Promoter Score (NPS) and the Customer Satisfaction Score (CSAT). Based on the results obtained, we implement corrective actions immediately and promote continuous improvement initiatives.

NPS

This general satisfaction indicator is applied in an innovative way within the business-to-business environment. It measures customer loyalty based on the question: "How likely are you to recommend our product or service to a colleague or business partner?".

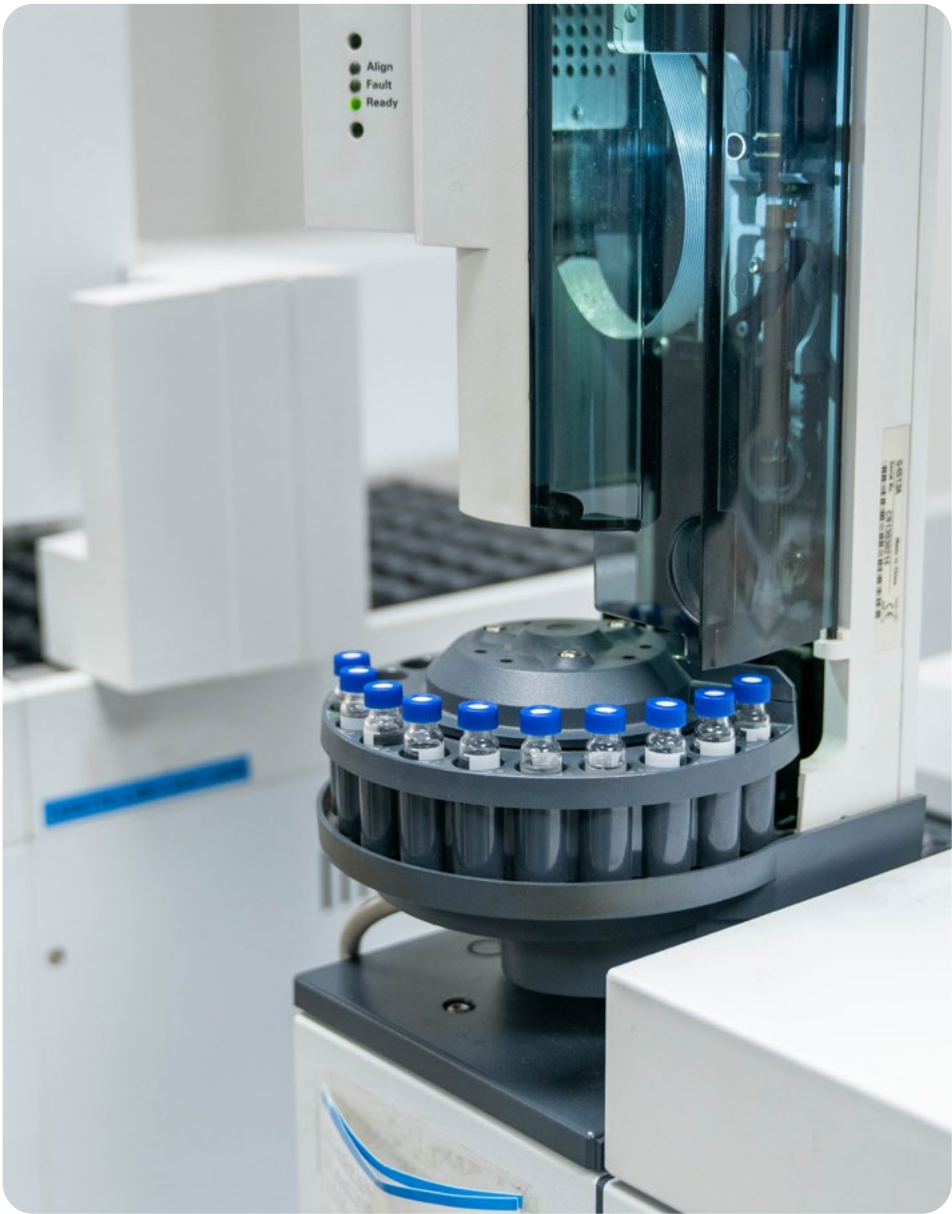


CSAT

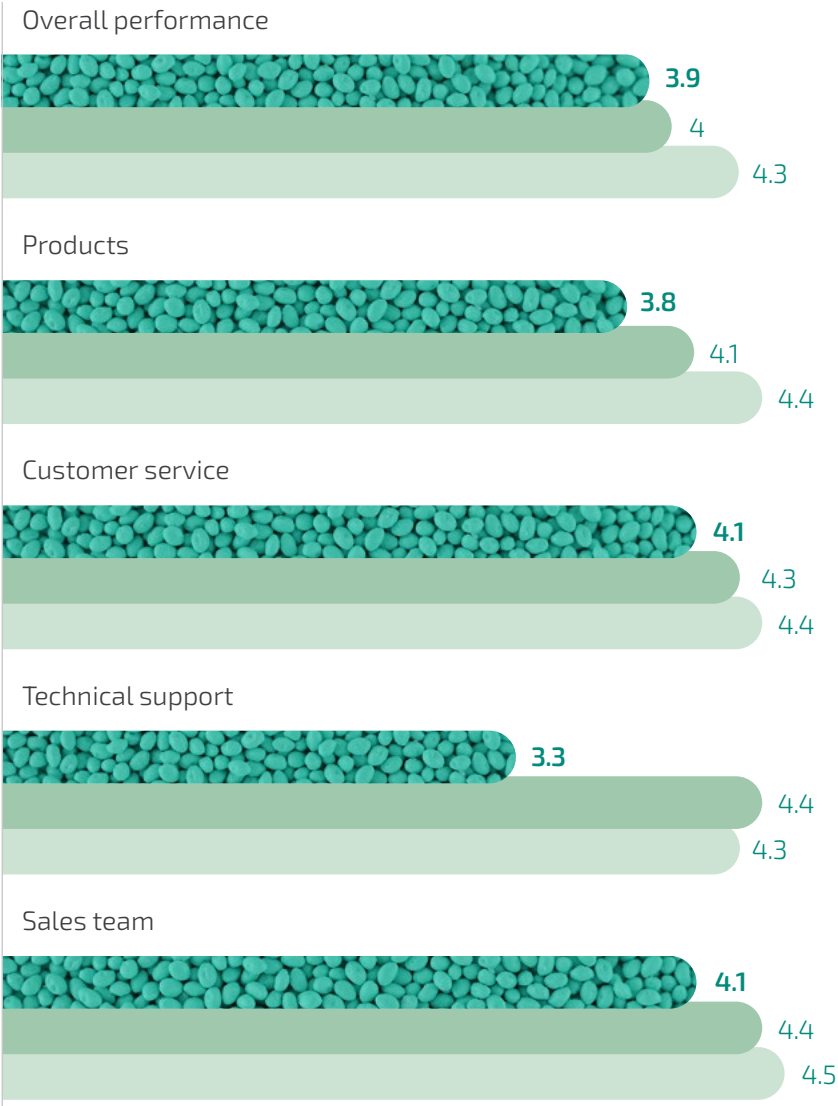
This operational performance indicator measures customer satisfaction at key company and client touchpoints. It is based on a direct satisfaction question, followed by an additional improvement question when satisfaction levels are low. At ELIX Polymers, we primarily apply this metric in two types of interactions: complaint handling and sample delivery.

Average Score	2022	2023	2024
Complaint handling	4.8	4.8	4.8
Sample delivery process	4.7	4.6	4.8

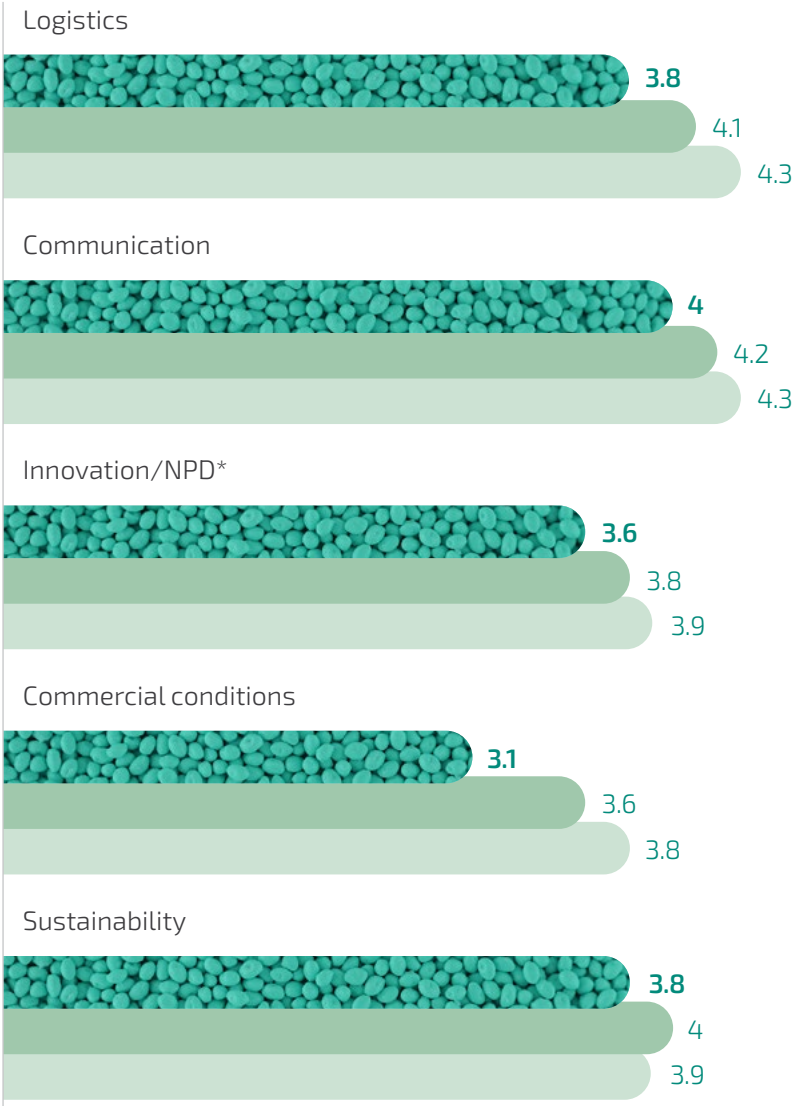
Note: Results are measured on a scale from 1 to 5 (1 = very unsatisfactory, 5 = highly satisfactory)



Customer Satisfaction Survey



Note: Results are measured on a scale from 1 to 5 (1 = very unsatisfactory, 5 = highly satisfactory)



* NPD: New Product Development



04 Sustainability Strategy

Sustainability Strategy

Our sustainability strategy, which is currently under review, is supported by an action plan with a target horizon of 2030. This comprehensive vision covers our entire value chain—from the sourcing of raw materials to the end consumer—with a strong focus on environmental protection.



Stakeholder Groups



Customers



Employees



Company



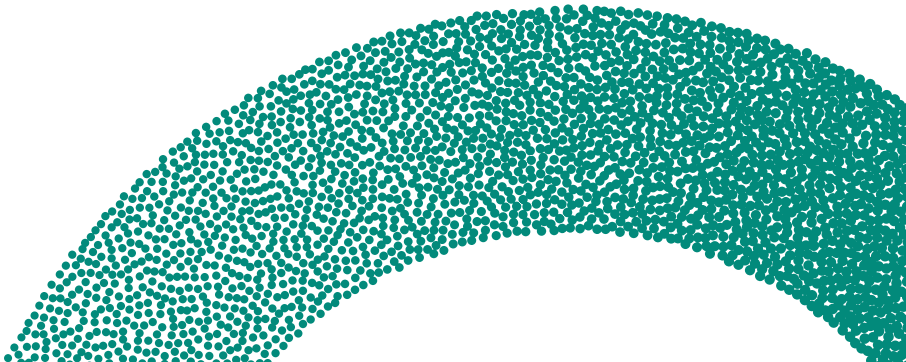
Contractors



Industry
Associations



Public
Administration



Materiality Matrix

In 2023, ELIX Polymers conducted a materiality analysis, with the following results:

In 2024, we launched the process to update our materiality assessment, which will culminate in a new double materiality analysis in accordance with the requirements of the **EU Corporate Sustainability Reporting Directive (CSRD)** and the **European Financial Reporting Advisory Group (EFRAG)**. The outcomes will be reflected in our Sustainability Report 2025 and will serve as the foundation for updating our Sustainability Strategy 2025–2030.

		MATERIAL TOPICS	ENVIRONMENT	
RELEVANCE FOR STAKEHOLDERS	High	<ul style="list-style-type: none">• Contracting local suppliers• Climate change prevention• Minimization of environmental impact from transport• Biodiversity protection	<ul style="list-style-type: none">• Energy• Proper waste and wastewater management• Environmental protection investment• Promotion of the circular economy*	
	Medium	<ul style="list-style-type: none">• Promotion of the local environment• Sustainable supply chain management• Labor relations• Promotion of equality• Sustainable product portfolio*	<ul style="list-style-type: none">• Responsible economic management• Occupational health and safety• Compliance	
	Low	<ul style="list-style-type: none">• Human rights assessment of centers• Public policy	<ul style="list-style-type: none">• Community investment• Stakeholder claims management system	<ul style="list-style-type: none">• Innovation in products and processes*• Efficient resource consumption• Quality career development• Participation in sectoral sustainability initiatives*• Product and service quality• Digitalization
		Low	Medium	High
RELEVANCE FOR ELIX POLYMERS				

* Topics outside the scope of the GRI Standards

Sustainability Strategy 2020–2025

Sustainable Development Goals

Our sustainability roadmap is grounded in the principles of the United Nations Global Compact and aligned with the Sustainable Development Goals (SDGs).

Key SDGs for ELIX Polymers



Ensure healthy lives and promote well-being for all at all ages. **Minimize the potential health impacts associated with our products.**



Ensure availability and sustainable management of water and sanitation for all. **Develop innovative water distribution, management, and efficiency solutions.**



Promote inclusive and sustainable economic growth, employment, and decent work for all. Ensure the safe production and management of chemical products and uphold labor standards.



Ensure sustainable consumption and production patterns. **Support improved quality and process efficiency across industries.**



Take urgent action to combat climate change and its impacts. **Build resilience and adaptive capacity throughout the sector and its supply chain.**

Relevant SDGs for ELIX Polymers and the Industry



Support the participation, contribution, and **success of women** across the industry.



Ensure access to **affordable, reliable, sustainable, and modern energy** for production. Promote renewable energy storage and infrastructure development.



Build resilient infrastructure, promote **sustainable industrialization, and foster innovation** and resilience. Establish frameworks that support industrial symbiosis.



Conserve and sustainably use marine resources and ecosystems. Build partnerships along the value chain to reduce all forms of marine pollution.



Improve operational management and increase support for projects aimed at **halting environmental degradation and protecting vulnerable ecosystems.**

The logo for the Sustainable Development Goals, featuring the words 'SUSTAINABLE DEVELOPMENT GOALS' in blue, with the 'O' in 'GOALS' replaced by a circular icon composed of 17 colored segments.

The logo for the UN Global Compact, featuring a globe icon with the text 'UN GLOBAL COMPACT' and 'APOYAMOS AL PACTO MUNDIAL' below it.




Esta es nuestra Comunicación sobre el Progreso en la aplicación de los principios del Pacto Mundial de las Naciones Unidas.

Agradecemos cualquier comentario sobre su contenido.



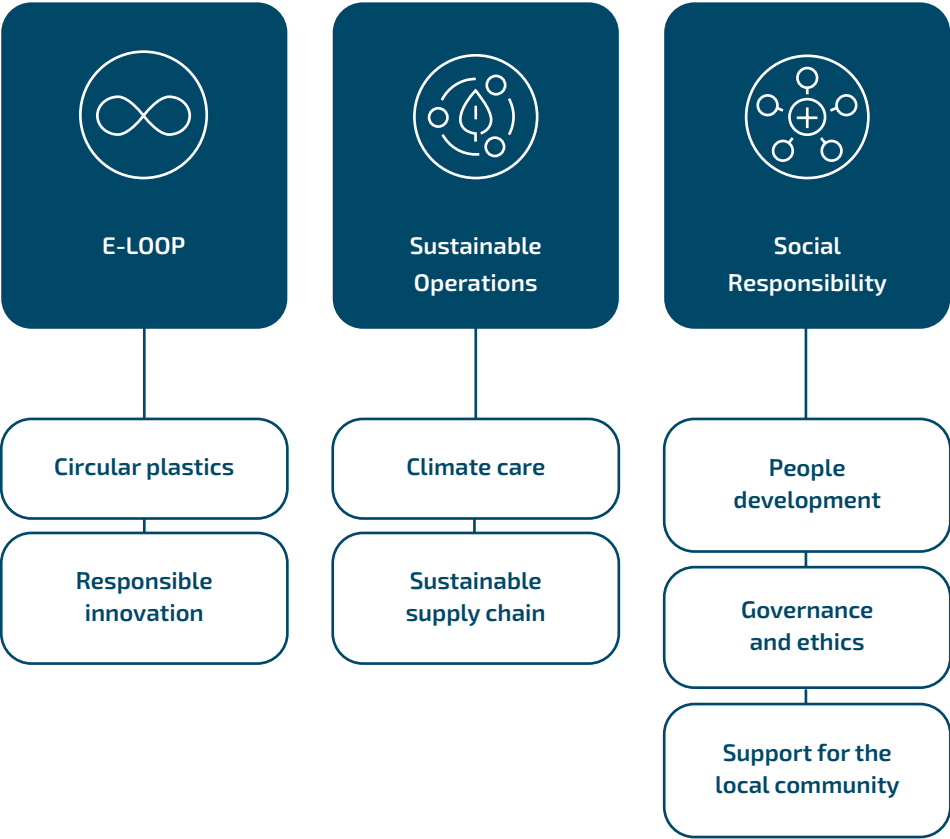
Strategic Pillars

Our sustainability strategy for the period 2020–2025 is structured around four strategic pillars, defined in alignment with the SDGs we have identified as both key and relevant to our activity.

Strategic Pillars	Objectives	Related SDGs
SP1. Promote a circular plastics economy	<ul style="list-style-type: none"> • Drive circularity as part of a new plastics economy, encouraging the recovery of plastic waste as raw material and integrating renewable sources. • Improve energy and water efficiency. 	   
SP2. Work decisively toward climate change adaptation and mitigation	<ul style="list-style-type: none"> • Reduce greenhouse gas emissions by 15% (compared to 2017) to strengthen and expand climate mitigation programs. • Analyze climate-related risks for ELIX Polymers and its operations. 	  
SP3. Ensure ethics in our business model and a positive social contribution across the value chain	<ul style="list-style-type: none"> • Contribute to positive social impact by reducing social inequalities along the value chain and attracting and retaining talent. • Meet expectations around transparency, ethics, and good governance to enhance our reputation and that of the chemical industry. • Promote an inclusive business model. 	  
SP4. Contribute to halting biodiversity loss	<ul style="list-style-type: none"> • Strengthen responsible innovation to offer more sustainable solutions, reducing the use of raw materials and highly hazardous substances. • Restore lost biodiversity. 	

Sustainability Action Plan 2020–2025

To fully implement our strategy, we have established seven programs that make up an initial action plan, designed to achieve our strategic pillars and their operational objectives. This plan continues to be deployed across three operational focus areas:



ELIX Polymers Earns EcoVadis Gold Medal

At ELIX Polymers, we have continued to make progress in our commitment to people and society by operating in a safe and environmentally responsible manner. As part of our social responsibility efforts, we have participated in numerous projects that generate a positive impact on the community.

This dedication has been recognized by our stakeholders with the **awarding of the EcoVadis Gold Medal**, granted by an independent rating agency specializing in sustainability and the assessment of environmental, social, and governance (ESG) performance.

Our overall score places us ahead of our competitors and among the top 2% of rated companies.

The evaluation consists of four key areas that assess our company's milestones and progress in environment, labor and human rights, ethics/ fair business practices, and sustainable procurement, reflecting our strong ESG performance. We have achieved an overall score of 75 out of 100, ranking us among the highest-rated companies.





05 E-LOOP: Sustainable Solutions

E-LOOP: Sustainable Solutions

Our mission to society is to offer sustainable products.

The circular economy is one of the cornerstones of both our sustainability and business strategies.

E-LOOP is the brand under which we group our most sustainable and circular innovations and solutions, including all circular economy initiatives related to products, design, and services. At ELIX Polymers, we conduct **Life Cycle Assessments (LCA)** of our most sustainable E-LOOP solutions.

LCA is an internationally **standardized methodology** used to evaluate the environmental impact associated with all stages of a product's life cycle. It allows for scientific comparison between different products, the same product produced at different sites, and various recycling options.

We have completed a full cradle-to-gate LCA of our production processes in accordance with ISO 14040 and ISO 14044 standards, including transportation to customer facilities and direct (Scope 1) and indirect (Scopes 2 and 3) emissions. The goal of this analysis, validated by the Anthesis Group, is to assess the environmental performance of our most sustainable E-LOOP products and compare them to fossil-based polymers.

Among the various environmental impacts evaluated in the LCA, we have focused on carbon footprint, water footprint, and fossil resource scarcity—areas considered most relevant by the chemical industry.

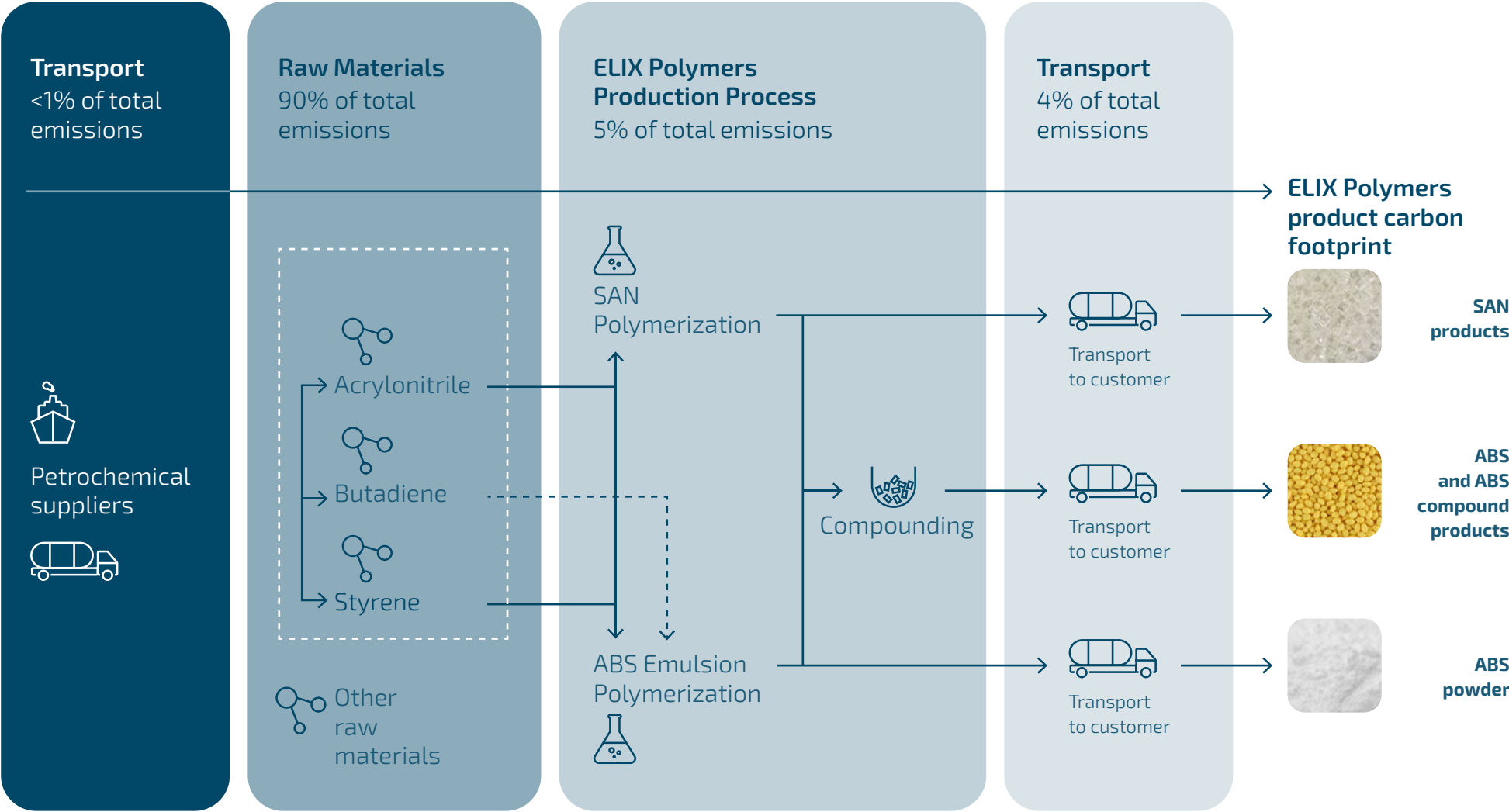
LCA results show that both mechanically and chemically recycled products significantly reduce the environmental impact of the final product.



E-LOOP Advantages

- Portfolio diversification with **more sustainable options**, including bio-based and chemically or mechanically recycled raw materials.
- Carbon footprint reduction** (cradle-to-gate approach) along with improvements in other relevant environmental impact categories.
- Customizable assessments adapted to customer-specific procedures** (e.g., inclusion or exclusion of biogenic carbon absorption, end-of-life scenarios, etc.).

Carbon Footprint of ELIX Polymers' General-Use Products



Circular Plastics

Objectives

- Offer **upcycling solutions** that ensure functionality in end-customer applications.
- Establish **collaboration with stakeholders across the value chain** to develop new circular business models.
- Develop **mechanically recycled ABS and ABS/PC compounds** with properties equivalent to those of virgin materials used in high-performance applications.
- Approve a variety of suppliers** for core monomers and waste sources of different origins.

Priority Lines of Action

- Mechanical recycling
- Certified raw materials

Key Actions in 2024

- New business opportunities with E-LOOP materials: a total of **9 new projects/customers**.
- Validations for future projects with major automotive OEMs** (Original Equipment Manufacturers), primarily.
- E-LOOP material approvals**, mainly for automotive customers and mechanically recycled materials. A total of three mechanically recycled (MR) materials have been approved by four OEMs.





Responsible Innovation

Objectives

- **Promote responsible innovation aimed at developing a more sustainable portfolio**, including research into the use of renewable or recycled raw materials in our products.

Priority Lines of Action

- Sustainability improvement of ABS materials
- Design of recyclable and reusable products

Key Actions in 2024

- The eco-design methodology, or Value Sensitive Design (VSD), **enables us to ensure that our products have a positive social, environmental, and economic impact**. This methodology has been applied to:
 - The GrABS and RABSPPAUTO projects (described under collaborative R&D projects).
 - The import portfolio, which includes several projects with a similar VSD assessment.
- **R&D projects with customers and recycled raw material suppliers are evaluated** (including mechanical and chemical recycling projects).
- We also use **carbon footprint calculation and life cycle assessment** as optional tools to improve processes, select optimal materials, and conduct environmental comparisons between products.

Collaborative R&D&I Projects 2024

CCP-UPC

Industrial PhD project in R&D focused on developing halogen-free flame-retardant materials
Collaboration:

1 technology center **1** company

✓ Completed in 2024

E-MOBILITY

Development of ABS with enhanced functionalities for the electric mobility industry.
Collaboration:

1 technology center **2** companies

✓ Completed in 2024

PRECAT20

Circular Economy: Incorporation of more sustainable raw materials (E-LOOP portfolio).

✓ Completed in 2024

ABS EMISG-SMART5G

Development of new materials to optimize urban mobility through energy management and 5G applications. Collaboration:

1 technology center **2** companies

R+D Green Projects

RABSPPAUTO

Study on the removal of paint from ABS and PP residues from end-of-life vehicles to improve recyclability. Collaboration:

2 companies

GrABS

Valorization of new recycled grades of ABS, ABS/PC, PC/ABS, and PC for high value-added automotive applications. Collaboration:

1 technology center **4** companies

Internal R&D&I Projects

PC/ABS FR PFAS-Free

Portfolio Import: This initiative includes various materials developed by Sinochem. In this initial phase, the focus is on the concept of importing materials manufactured by Sinochem. The following materials are included:

- PC/ABS FR5105HI from Sinochem YZ
- PC/ABS FR EXTRUSION from Sinochem YZ
- PBT imports from Sinochem
- PC light diffusion from Sinochem YZ
- PFAS-free PC FR from Sinochem YZ

Through our innovation strategy, we aim to build a more sustainable portfolio by increasing the share of renewable or recycled raw materials in our products.



06 Sustainable Operations

Sustainable Operations

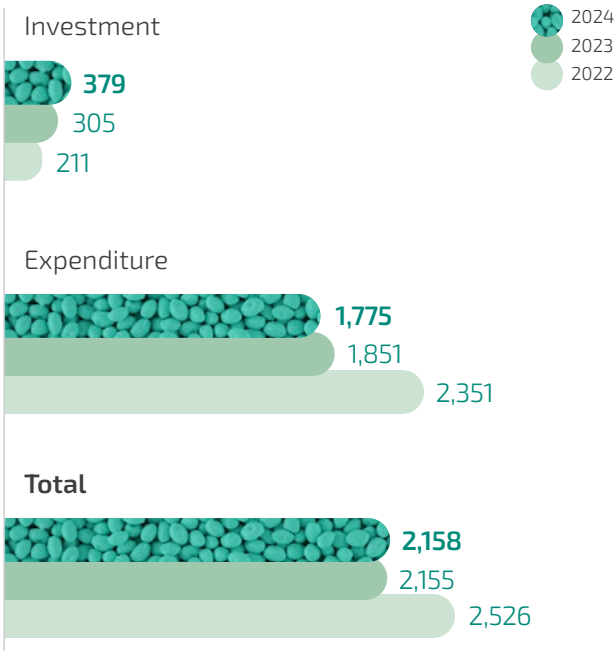
Our mission to society is to carry out sustainable, responsible, and safe operations that help mitigate climate change and improve our environmental impact.

At ELIX Polymers, we have an Environmental and Sustainability Policy and an Energy Policy, as well as an integrated management system certified under ISO 14001 (environmental management) and ISO 50001 (energy efficiency management).

Additionally, in 2024, we obtained certification under the Operation Clean Sweep (OCS) Program, issued by DQS.



Environmental Investment and Expenditure (thousands of euros)



In 2024, environmental investment and expenditure reached €2,158,000.

Sustainable Operations Committee

The Sustainable Operations Committee (SOC) is a multidisciplinary working group made up of representatives from all Operations and Supply Chain areas. We hold monthly meetings to monitor ongoing initiatives and address relevant sustainability-related topics.



In 2024, the SOC has been further consolidated following its initial creation. This body plays a key role in advancing the Climate Care and Sustainable Supply Chain programs.



Climate Care

Objectives

- **Reduce our environmental footprint:** both carbon footprint and water consumption by 15% compared to 2017.
- **Eliminate pellet loss** in our operations.
- **Reduce our vulnerability** to climate change.

This program contributes to two of ELIX Polymers' **sustainability goals**:

- Driving the transition toward a **circular economy**.
- **Minimizing** our **ecological footprint**.

And to three of our **strategic pillars**:

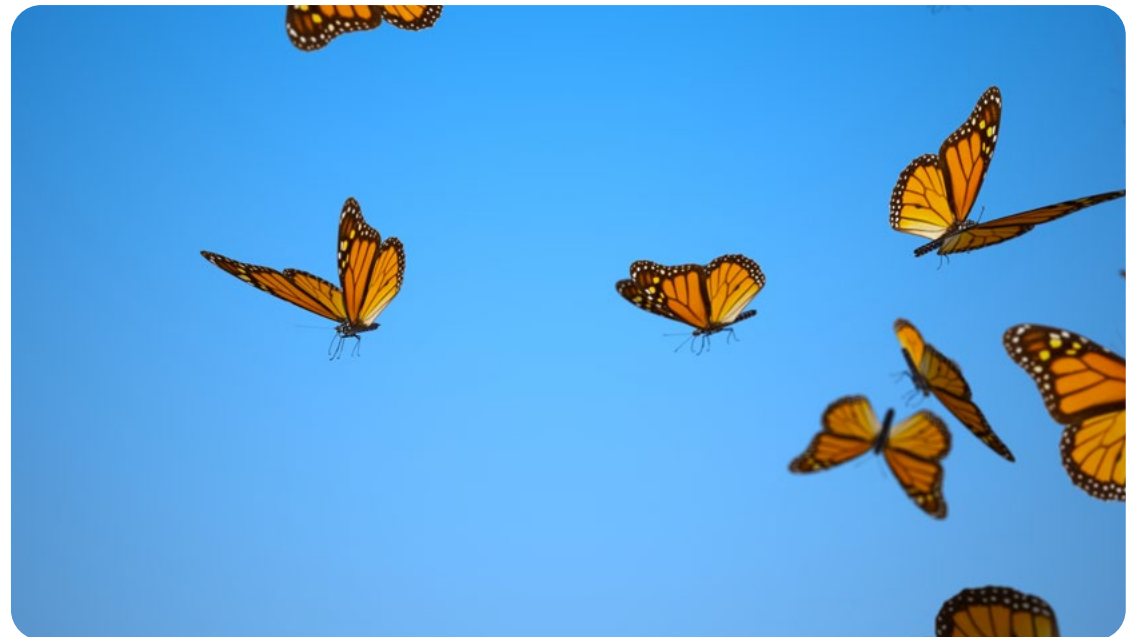
- Promoting a **sustainable plastics economy**.
- Actively working toward **climate change adaptation and mitigation**.
- Helping to **prevent biodiversity loss**.

Based on the 2030 targets, annual management programs are defined, including improvement initiatives and measurable reduction goals.

2024 Action Plan

The main goal for 2024 has been to continue implementing and executing the action plan initiatives to achieve a **15% reduction in carbon footprint and water consumption by 2025**, as well as to obtain certification under the Operation Clean Sweep (OCS) program to reinforce our commitment to zero pellet loss in operations.

This year, we also launched a study to support the goal of reducing ELIX Polymers' vulnerability to climate change.



Carbon Footprint

At ELIX Polymers, we have been monitoring the emissions from both our operations and our products since 2015 in order to reduce our carbon footprint. Through consistent tracking and data analysis, we **continue to implement measures** that have a positive impact across various environmental areas.



Organizational Carbon Footprint

We conduct annual monitoring of our greenhouse gas (GHG) emissions by updating our inventory and implementing targeted reduction measures.

GHG Emissions (tCO ₂ eq)	2022*	2023*	2024**
Scope 1	5,197	3,971	4,198
Scope 2 (location-based)	12,225	11,944	13,705
Scope 2 (market-based)	14,253	4,217	5,900
Scope 3	237,326	177,500	196,728
Scope 3 - Upstream	-	-	193,450
Scope 3 - Downstream	-	-	3,278
Total (market-based): Scopes 1 + 2 + 3	256,776	185,688	206,826
Total (market-based): Scopes 1 + 2	19,450	8,188	10,098
ABS volume (t) + sales	93,333	71,724	74,076
tCO ₂ /t ABS + sales	2.75	2.59	2.79

* Results validated by the Voluntary Agreements Program.
** Data pending validation by the Catalan Office for Climate Change under the framework of the Voluntary Agreements Program.

Once again, we have renewed our participation in the **Voluntary Agreements Program of the Catalan Office for Climate Change (OCCC, by its initials in Catalan)**, part of the Government of Catalonia. This program, which we have been part of since 2016, aims to reduce greenhouse gas emissions beyond regulatory requirements.

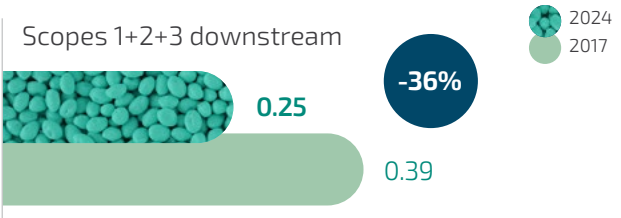


Product Carbon Footprint

Our goal is to reduce the product carbon footprint by 15% across Scopes 1 and 2, as well as Scope 3 emissions related to customer transport, by 2025, using 2017 as the baseline year.

We conduct life cycle analysis of our production in accordance with ISO 14040 and ISO 14044 standards (cradle-to-gate analysis).

Product Carbon Footprint
(tCO₂/t sales)



Through the actions carried out in 2024, we have significantly exceeded the aspirational goal of a 15% reduction in product carbon footprint compared to 2017.



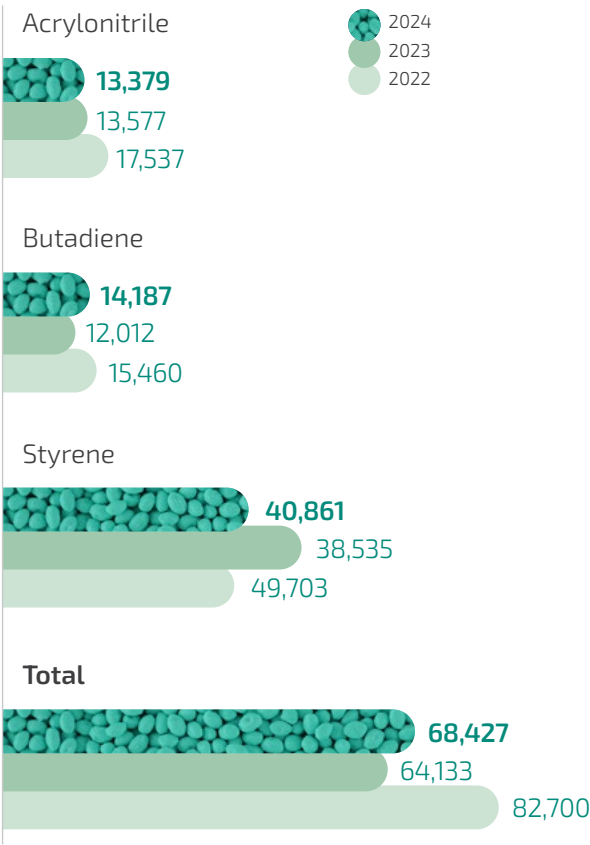
Key Actions in 2024

Sustainable Raw Materials

At ELIX Polymers, we are working to obtain emission factors directly from our suppliers in order to calculate the carbon footprint of the ABS we produce with greater precision and accuracy.

- Identification and classification of the raw materials with the greatest environmental impact in ABS manufacturing.
- Collection of emission factors from the suppliers of the most impactful raw materials.
- Review of GHG emission reduction plans from suppliers with the greatest environmental impact.
- Presentations from suppliers showcasing the most sustainable materials in their portfolio.

Consumption of Main Raw Materials (t)



In 2024, there was an increase in monomer consumption due to lower material efficiency caused by higher waste generation in the Granulation plant, as a result of the transition to the new SCADA control system.



Energy Efficiency

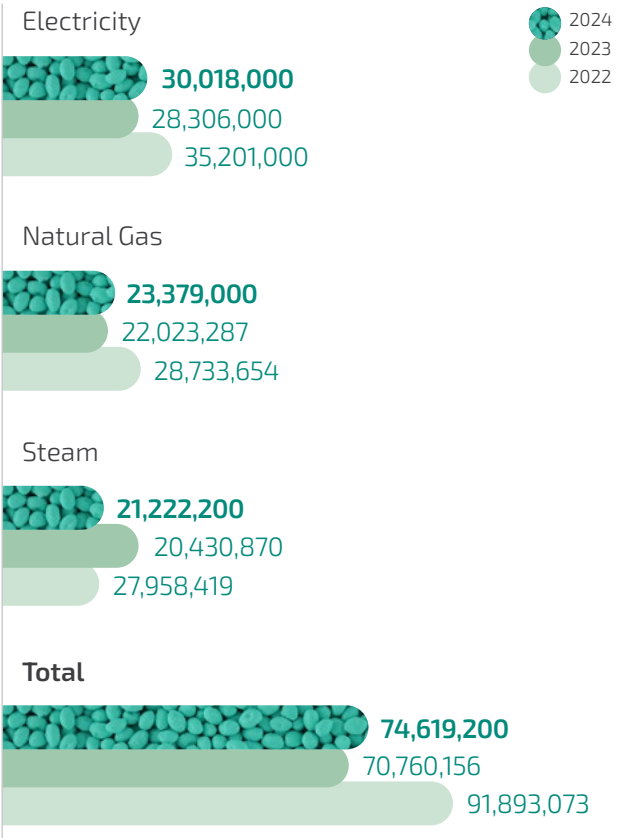
We strive to optimize energy consumption by improving monitoring processes and implementing new technologies.

- Reduction in natural gas consumption at the RTO (Regenerative Thermal Oxidizer) plant in the precipitation and drying area.
- Optimization of burner and injector parameters in collaboration with the RTO manufacturer (CTP), cutting pre-start hours by 50% before commissioning the Precipitation and Drying plant, and making additional process parameter adjustments.
- Adjustments to combustion chamber and burner temperatures.
- Reduction in electricity consumption in the granulation area through new operational control parameters.

- Steam consumption reduction in the powder drying process, achieved by optimizing humidity and powder flow parameters. Below are the most effective operational measures implemented:
 - It was determined that Centrifuges 2 and 3 must always be loaded with the same volume, and that any necessary reduction in plant flow should be addressed by increasing the duration of the first spin cycle, allowing the powder to enter the dryer with lower moisture content.
 - Loading times in Centrifuge 1 and centrifugation RPM were also adjusted to ensure that the powder reaching the dryer is as dry as possible.

All electricity consumed by ELIX Polymers is certified to originate from renewable sources, resulting in the complete elimination of GHG emissions associated with this consumption.

Energy Consumption (kWh)



Sustainable Transport

We strive to reduce emissions associated with transportation activities, which we classify into three categories: customer transport, internal transport (both under the control of ELIX Polymers), and raw material transport from suppliers to the production center.

We have achieved our goal of ensuring that **over 51% of customer transport is carried out sustainably**. Sustainable transport includes intermodal shipping—combining road and rail, or road and short-sea maritime routes—as well as road transport using renewable fuels, such as HVO (Hydrotreated Vegetable Oil).

To reach this goal, the following initiatives were implemented:

- For routes to Italy: started road transport using HVO fuel.
- For routes to the Netherlands: replaced road transport with sustainable intermodal transport.
- For routes to Germany: replaced road transport with sustainable intermodal transport.

Environmental Program

We update the Environmental Program annually, in accordance with ISO 14001. Its main objective is to improve raw material efficiency, which translates into reduced waste generation.

However, in 2024, we did not reach the target for improved raw material efficiency due to the transition to the new SCADA control system in the Granulation, Packaging, and Logistics plants.

The **initiatives carried out** were as follows:

- 1% reduction in the generation of caked material waste** compared to the best value from the past three years: This target was not met in 2024 due to the migration to the new control system in the Granulation and Packaging/Logistics plants. From the summer through year-end, efforts were focused on adjusting and optimizing processes under the new system. However, during this transition period, waste levels were higher than usual.
- 2% reduction in the generation of residual monomer waste** compared to the best value from the past three years. While this target was not met in 2024, operational control measures were implemented, and additional actions are planned for 2025.

Raw Material Efficiency	2023	2024
Raw material performance (%)	96.7%	96.3%
Reduction in caked material waste generation (t waste/t ABS + sales)	1.226%	1.491%
Reduction in residual monomer waste generation (t waste/t SAN)	0.322%	0.299%

Sustainable Packaging

We have assessed the packaging currently in use to identify and implement more sustainable solutions aimed at reducing the environmental impact of the materials placed on the market for the distribution of our products.

The **actions we have implemented** this year include:

- Approval of the first types of alternative packaging:
- Stretch and shrink film**, with reduced thickness from 23 µm to 17 µm. This change represents a 41% reduction in carbon footprint compared to the previous packaging and an estimated annual saving of approximately 27 tCO₂eq.
- Plastic bags** with 30% post-consumer recycled (PCR) content. This represents a 22% reduction in carbon footprint compared to the previous packaging and an estimated annual saving of approximately 46 tCO₂eq.

Progress on these initiatives is tracked using the Kr/Kp indicator, where **Kr** represents the amount of packaging waste generated and **Kp** the amount of product placed on the market. We report both the Kr/Kp value specific to our packaging in Spain, and the total Kr/Kp across all markets in which ELIX Polymers operates.

Packaging waste placed on the market	2022	2023	2024
Packaging waste in the Spanish market (t/year)	182	139	208
Kr*/Kp** Spain	0.02	0.02	0.03
Packaging waste in all markets (t/year)	1,812	1,424	1,495
Kr*/Kp** All markets	0.02	0.02	0.02

**Kp: tons of product placed on the market*
***Kr: tons of packaging*

All initiatives under the Sustainable Packaging project are part of the Business Plan for Prevention and Eco-design (PEPE, by its Spanish acronym).

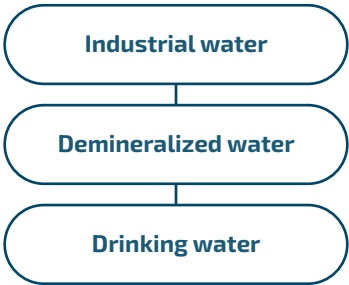


Water Consumption

At ELIX Polymers, we work to improve efficiency in water usage and reduce the vulnerability of water basins to freshwater depletion. Our 2030 Sustainability Strategy sets an ambitious goal: **to reduce water consumption by 15% compared to 2017.**

In 2024, we have already achieved a 14% reduction in water consumption compared to 2017.

All water consumed by ELIX Polymers is supplied by third parties, specifically from the AITASA plant, and is classified into three categories:

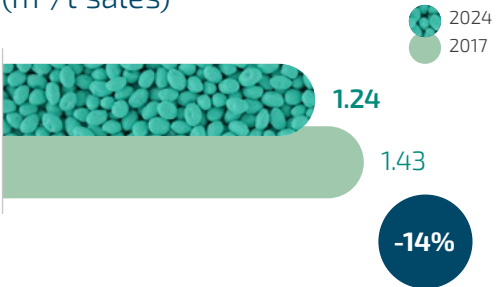


Additionally, we use a closed-loop cooling system, which means no additional water is consumed in the cooling process.

Key Actions in 2024

- Installation of a heat exchanger in the demineralized water stream to reduce its temperature and eliminate the need for industrial water used for external tank cooling.
- Redesign of the pressurization system for the mechanical seals of several pumps to reduce demineralized water consumption and its subsequent treatment.

Water Consumption (m³/t sales)



Operation Clean Sweep Program

Operation Clean Sweep is a global plastics industry initiative aimed at minimizing the release of plastic particles (such as pellets, flakes, and powder). At ELIX Polymers, we have been part of the program since 2017, and in 2024 we obtained OCS certification, issued by DQS. This milestone reinforces our commitment to preventing pellet loss in our operations and engaging our value chain in actively supporting this program.



Key Actions in 2024

- Continued implementation of **annual internal audits** to identify and apply technical and organizational improvements at the facilities, as well as to review the effectiveness of previous years' actions.
- Dedicated **investment plan** for measures related to OCS.
- Ongoing **quarterly inspections** to assess the condition of facilities and containment barriers, in addition to including this item in the regular Housekeeping rounds conducted by ELIX Polymers Management.
- Specialized **training** for internal OCS **auditors** and incorporation of new auditors into the internal audit program.
- Inclusion of the OCS requirement in Purchasing procedures for the **selection of suppliers** of microplastic-format materials, as well as service companies, logistics operators, and transport providers.
- Reporting of OCS indicators** in quarterly HSE reports and annually in the Management Review.

The OCS certification reflects our strong commitment to environmental protection, climate change adaptation and its mitigation.



Other Environmental Factors

Air Emissions

At ELIX Polymers, we have a total of seven emission sources: two combustion sources at the SAN plants, two process sources corresponding to the oxidizers, and three combustion sources at the electrical substation—these last ones are considered non-systematic. We have carried out the mandatory monitoring on all of them in accordance with the frequency established by applicable legislation. In addition, we have conducted voluntary self-monitoring activities.



Emission levels below limit values	Parameter	2022	2023	2024
Combustion sources	CO	-95%	-82%	-84%
	NO _x	-70%	-73%	-68%
Process sources	CO	-60%	-75%	-66%
	NO _x	-68%	-52%	-77%

Back in 2015, we voluntarily implemented the LDAR (Leak Detection and Repair) program to control fugitive emissions. This program involves the inventory, detection, and reduction of volatile organic compound (VOC) emissions. Each year, we supervise the inventoried points and inspect the facility to detect any new sources and include them in the inventory.

Since the beginning of the program and throughout all subsequent inspections, we have confirmed that our facilities have maintained a high level of leak tightness.

We use the leak frequency indicator as a reference, which estimates the percentage of points exceeding the leak threshold (>100 ppm) compared to the total number of inventoried points. As a benchmark, companies in the sector typically show a leak frequency rate ranging from 0.7% to 3%.

	2022	2023	2024
Leak frequency (%)	0.30	0.22	0.17

Waste Management

One of our top priorities is to increase the efficiency in the use of raw materials. To achieve this, reducing the generation of process waste is essential.

Waste Generated	2022	2023	2024
Waste generated (t)	5,085	2,692	2,833
Waste/Sales ratio	6%	4%	4%



Waste not sent for disposal through recovery operations (t)	2022	2023	2024
Hazardous Waste			
Preparation for reuse	1,192	679	597
Recycling	0	0	0
Incineration (with energy recovery)	0	0	0
Other recovery operations	10	0	0
Total	1.202	679	597
Non-Hazardous Waste			
Preparation for reuse	60	78	75
Recycling	1,767	1,680	2,013
Incineration (with energy recovery)	55	0	0
Other recovery operations	10	0	0
Total	1,892	1,758	2,088

95% of our waste has been recovered through valorization processes.

Sustainable Supply Chain

Objectives

- **Evaluate 80% of our suppliers** on environmental and social performance by 2025, focusing on those with recurring annual spending above €250,000.

Key Actions in 2024

- **Continuity in the integration of ESG criteria** (environmental, social, and governance) into the supplier evaluation process at ELIX Polymers.

Sustainable Procurement Project

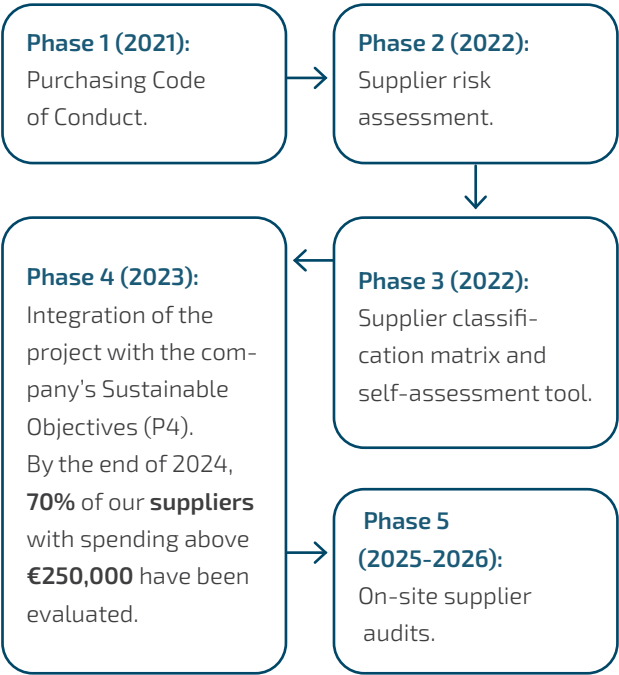
We have continued to make progress on the Sustainable Procurement Project, which integrates sustainability criteria into the selection and evaluation of new suppliers through an assessment protocol that includes environmental and social aspects. A total of **32 suppliers** have been evaluated during 2024.

We are supported in this process by EcoVadis, an independent sustainability rating agency that assesses supplier performance across global supply chains.

The Sustainable Procurement Project contributes to:

- Driving the transition toward a **sustainable plastics economy**.
- **Ensuring ethical standards** in our business model.
- **Guaranteeing a positive contribution** to social wellbeing throughout our value chain and to the reduction of biodiversity loss.

The project consists of five phases to be developed through 2026:



Top Suppliers of the Year

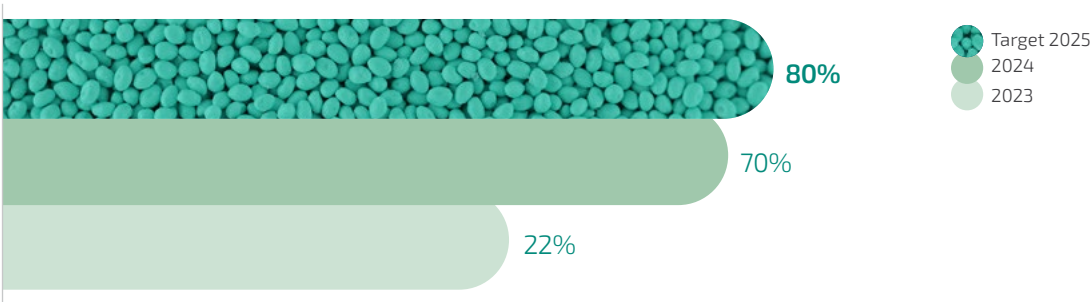
At ELIX Polymers, we have been recognizing the collaboration and dedication of our suppliers for many years. Through the “**ELIX Polymers Outstanding Performance Award**”, we aim to encourage and acknowledge excellence, integrity, commitment, resilience, and sustainable development among our suppliers.

In 2024, this award was presented to **Aurorium Netherlands BV**, a company dedicated to the research, development, production, and distribution of polymers, copolymers, and engineering plastics. The award was also granted to **Dominion Servicios Medioambientales**, a company specialized in environmental services including industrial cleaning, waste treatment, and transportation.

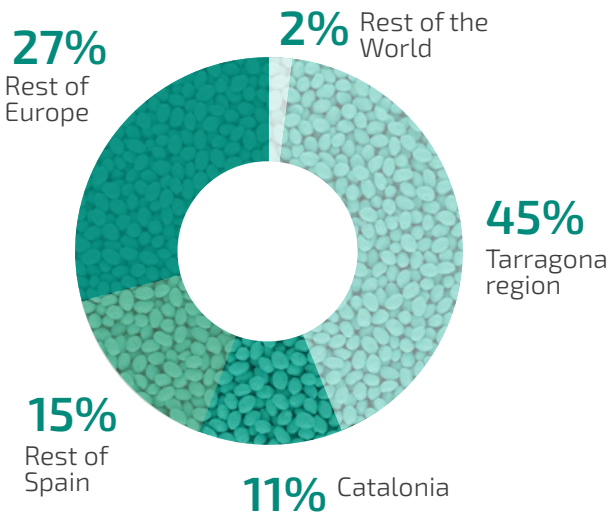


Our procurement policy continues to prioritize, whenever possible, the purchase of materials and products from suppliers located near our production center. The goal is to contribute to the development of the local economy while also helping to reduce emissions associated with transportation.

% of suppliers evaluated using social and environmental criteria*



Supplier origin by spend*



* Suppliers with recurring annual spending over €250,000



07 Social Responsibility

Social Responsibility

At ELIX Polymers, people are the organization's most valuable asset and the driving force behind our growth. Their talent, commitment, and dedication are essential to fostering innovation, ensuring operational excellence, and achieving our strategic goals.

Our management model is built on a **strong ethical culture, reflected in everything we do**. We act in line with our corporate values—integrity, collaboration, and innovation—and promote behavior based on respect, professionalism, and honesty, both within our team and in our relationships with partner companies.

We aim to generate a positive impact on our surroundings and actively contribute to the well-being of the community in which we operate.

Since 2023, we have had a **Social Commitment Policy**, which defines our responsibilities in the following areas:

- Human and labor rights
- Compliance with legal regulations
- Non-discrimination
- Work-life balance
- Recruitment, training, and professional development
- Right to privacy and data protection



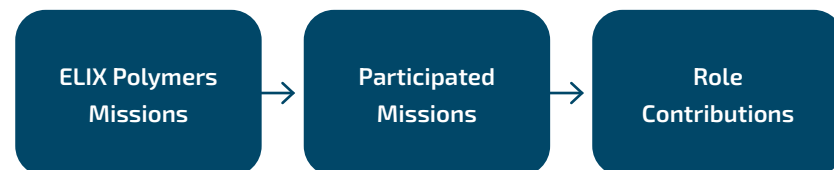
People Development

Objectives

- **Improve professional development** and talent retention at ELIX Polymers.
- **Ensure and enhance the quality of working conditions**, as well as employee motivation.

Since 2016, ELIX Polymers has implemented the **Management by Missions** model as a central pillar of our **organizational culture**.

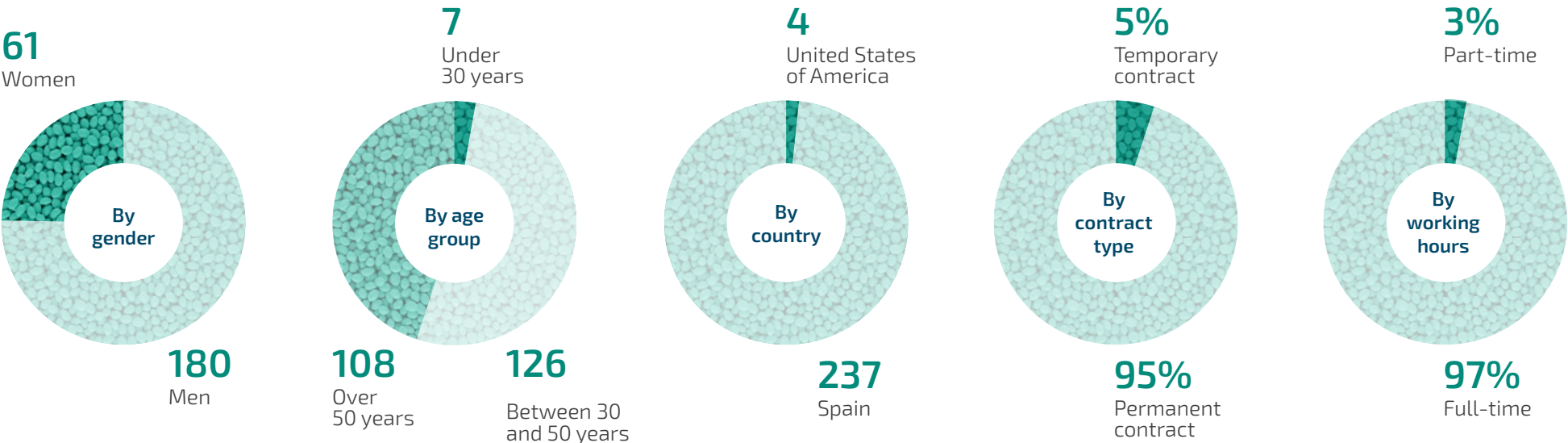
This approach begins with the definition of the corporate mission, aligned with each team member's individual purpose and with the objectives of each functional area, through what we call Participated Missions.



Our mission with the team is to offer recognition and promote both professional and personal development, while ensuring a safe and collaborative working environment.



Workforce Profile (as of December 31, 2024)

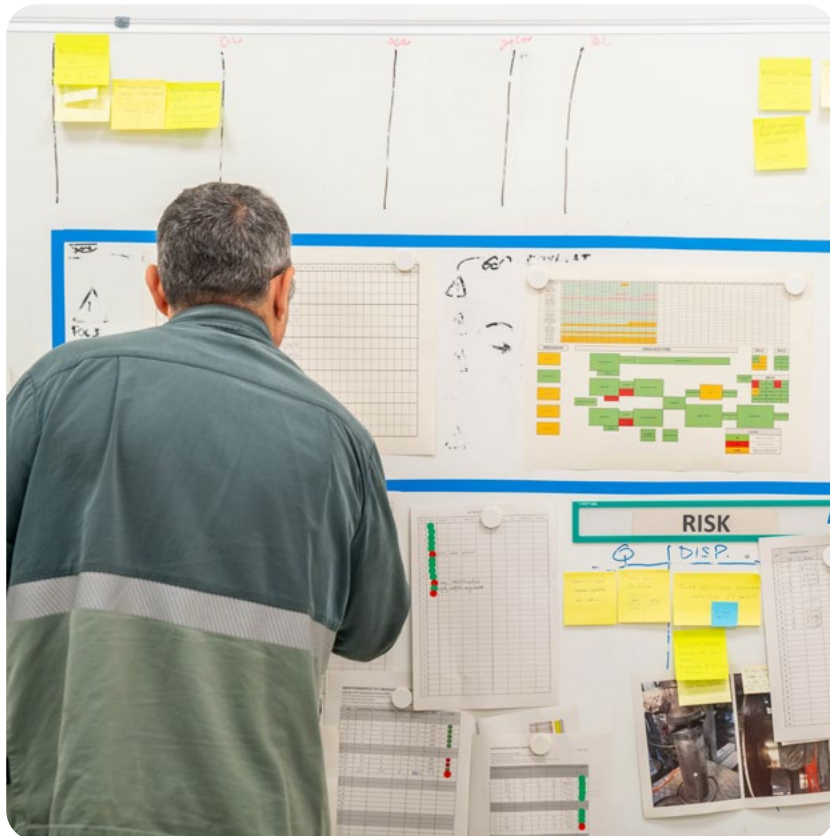


By Job Category



At ELIX Polymers, we firmly believe that we can successfully tackle today's challenges and move toward new horizons in innovation, the circular economy, and digital transformation only through teamwork and collaboration.

The People, Culture & Communication area implements its policy through a regulatory framework that governs talent management and fosters an ethical, inclusive, and motivating work environment.



Key instruments include:

- Code of Ethics and Conduct

- Talent Management System (TMS)

- Social Commitment Policy

- Job Descriptions

- Training and development plans

- Ongoing negotiations with employee representatives through various committees, resulting in complementary agreements on variable compensation, flexible working hours, remote work, and telecommuting—agreements that go beyond the provisions of the applicable collective bargaining agreement.

We promote the personal and professional growth of our team by encouraging their active participation in continuous process improvement through tools such as the Lean philosophy. This direct involvement in decision-making strengthens internal cohesion and contributes to achieving our strategic goals.

Guided by our values, we work to build a culture based on trust, transparency, and respect. We are committed to a professional, engaged team that is ready to adapt to change.

Our strategy is based on **two key pillars: personalized training and the development of a healthy workplace** that supports work-life balance, well-being, and motivation for everyone at ELIX Polymers. We have identified training needs, encouraged engagement across the organization, and promoted work-life balance policies aimed at building dynamic, cohesive, and motivated teams.

Main Social Benefits

- Childcare support
- Financial support for continued education of employees
- School allowance for each child aged 3 to 16
- Support for individuals with physical or mental disabilities
- Academic achievement award for employees' children (20 awards granted annually)
- Service length or loyalty award
- Christmas gift basket
- Access to vacation apartments
- Housing acquisition loans
- Employment pension plan
- Life insurance



Occupational Health and Safety

Our **occupational safety and accident prevention policy** ensures the safety of our production processes and the health of our team through risk prevention, the implementation of a safety culture based on risk analysis processes, mechanical integrity of equipment, and safe working practices, always in compliance with legal requirements.

We have an Occupational Health and Safety Committee, made up of prevention delegates and an equal representation of the company. The committee meets quarterly on a regular basis—or extraordinarily when necessary—to address ongoing safety actions, exceptional issues, or suggestions raised by team members. In addition, we publish a monthly report with key indicators related to preventive management, industrial safety, and environmental performance.

Key Actions in 2024

- We renewed the certification obtained in 2023 for our Occupational Health and Safety Management System. In this regard, a **follow-up audit** was carried out under the **ISO 45001:2018** standard, confirming compliance with the highest occupational health and safety standards.



- Completion of the psychosocial assessment for all ELIX Polymers personnel, which began at the end of 2023.
- Scheduling of training activities for all ELIX Polymers staff and partner companies.
- Execution of safety audits for key service providers.
- Emergency training and preparedness through a robust continuous training program.

Health and Safety Indicators	2022	2023	2024
Number of lost-time accidents*	0	0	0
Number of no lost-time accidents*	2	4	5
Frequency rate**	0	0	0
Severity rate***	0	0	0

* Own personnel only
** Frequency rate = number of lost-time accidents / number of hours worked × 10⁶
*** Severity rate = number of lost workdays due to occupational accidents / number of hours worked × 10³



Feel Good: Safeguarding physical and emotional well-being



Feel Good is our workplace **well-being strategy**, through which we have been carrying out systematic, planned, and proactive efforts to enhance our team's physical and mental health from a holistic perspective. Members of the Feel Good Team, drawn from different ELIX Polymers departments, serve as spokespeople for the well-being needs of each group and drive improvement initiatives to address them.

Key Actions in 2024

- **Medical service for employees**, not limited to work-related issues, with expanded preventive health-check protocols and optional screenings (e.g., DASS-42 depression, anxiety & stress test; colon-cancer screening; PSA test for prostate cancer), plus additional tests beyond standard health-surveillance requirements.
- Voluntary **flu-vaccination campaigns**
- Set-up of a **Mixed-use Lactation Room**
- **Healthy breakfast** with fruit and nuts offered once a week
- Introduction of a **healthy menu in the cafeteria service**
- Summer launch of the '**Ante el calor, prevención**' campaign (heat prevention awareness campaign focused on hydration)

Diversity and Equal Opportunities

At ELIX Polymers, we reaffirm our commitment to equal opportunities and non-discrimination through our **Equality Plan II**, approved in 2022. This plan reflects our dedication to promoting an inclusive work environment where women and men can develop under equal conditions, while extending this commitment to all forms of diversity present in our teams.



The plan includes specific objectives such as:

- Ensuring **equal opportunities** in recruitment and hiring processes.
- Promoting **balanced gender representation** across all areas of the organization.
- Integrating **equality criteria** into internal policies and practices.
- Raising awareness and providing training on equality for all personnel**, with a special focus on those managing teams.
- Ensuring transparency** in work-life balance rights.
- Preventing sexual harassment** and gender-based harassment.
- Promoting **internal communication that reflects gender equality**.
- Establishing **accessible information channels** on equal opportunities.

To ensure proper implementation of these measures, a Monitoring Committee was created to oversee compliance and update the plan in line with regulatory changes.

Since the plan's approval, the committee has driven key actions such as the adoption of the **Protocol for the Prevention and Action against Sexual and Gender-Based Harassment**, and the establishment of a negotiating body to adapt the plan to the requirements of Royal Decree 1026/2024, which regulates equality and non-discrimination measures for LGBTI individuals in the corporate environment. Aligned with this framework, a new category has been added to the **Whistleblower Channel** to report situations involving harassment and/or violence against **LGTBI individuals**—further reinforcing our commitment to a safe, respectful, and diverse workplace.



Key Actions in 2024

Our Equality Plan II includes the implementation of **28 measures throughout 2024**. A total of 64% of these measures have been completed, while the remaining ones are either in progress or have been rescheduled in agreement with the Monitoring Committee. The following are the actions carried out during 2024:

Recruitment and Hiring

- Use of **inclusive language** and non-sexist images in both internal and external job postings.
- Removal of discriminatory or intrusive questions** during interviews, limiting inquiries to aspects directly related to the job profile.
- Partnerships with training institutions to **attract women interested in traditionally male-dominated sectors, and vice versa**.
- Reporting to the Monitoring Committee of the Equality Plan II** on statistical data regarding the distribution of women and men by department, contract type, and job positionst.
- Review and digitization of the education level data** of ELIX Polymers personnel.

Promotion

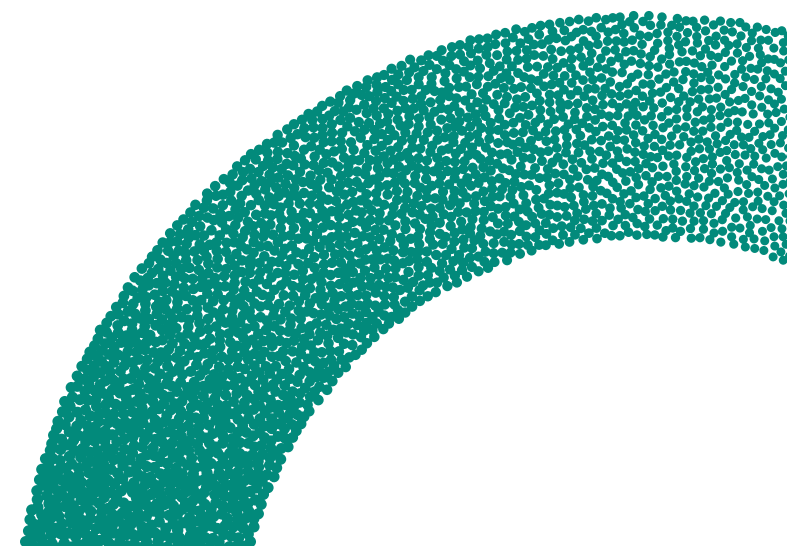
- Adherence to the general principle in promotion processes** whereby, in cases of equal qualifications, preference is given to the underrepresented gender within the professional group.
- Reporting to the Monitoring Committee of the Equality Plan II** on promotions carried out.

Training

- Inclusion of information on ELIX Polymers' current equality policy** during the onboarding phase for new hires.
- Opportunity to **participate in training programs during leave periods** taken for family care responsibilities, in order to support ongoing professional development.
- Reporting to the Monitoring Committee of the Equality Plan II** on training data disaggregated by gender.

Compensation

- Ongoing updates to the **professional classification system**.
- Promotion of **female recruitment** across the company.
- Support for the **advancement of women** into leadership positions.
- Commitment to **hiring women in traditionally male-dominated roles and departments**, and vice versa.



Shared Responsibility

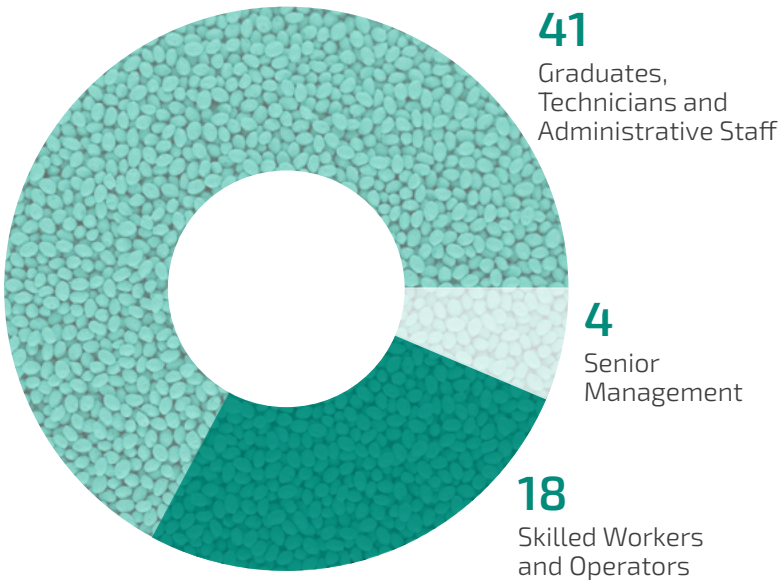
- Communication and promotion of existing **shared responsibility** measures at ELIX Polymers.
- Reporting to the **Monitoring Committee** on requests for reduced working hours and leaves of absence submitted by personnel.
- Use of **new technologies** to avoid travel whenever possible.
- Creation of a **lactation space**.

Harassment Prevention

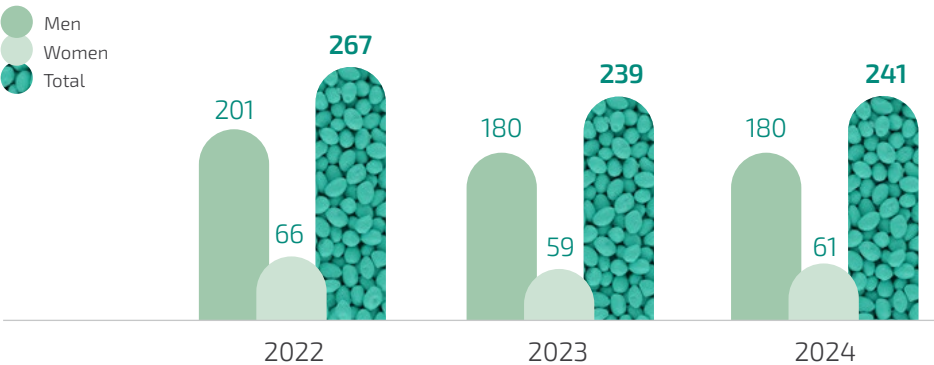
- Reporting to the Monitoring Committee on cases initiated under the Protocol for the Prevention of Sexual and Gender-Based Harassment.



Women by Job Category



Workforce Evolution by Gender



Workforce evolution by gender, contract type, and working hours

		2022			2023			2024		
		M	W	Total	M	W	Total	M	W	Total
Permanent contract	Full-time	175	58	233	179	61	240	171	59	230
	Part-time	0	0	0	0	0	0	0	0	0
Temporary contract	Full-time	18	8	26	3	2	5	2	2	4
	Part-time	11	1	12	5	1	6	5	0	5

(M) Men (W) Women

At ELIX Polymers, we reaffirm our commitment to the social and labor inclusion of people with disabilities through active collaboration with special employment centers, in line with the measures established under the Spanish Law on the Social Integration of People with Disabilities (LISMI), currently known as the General Law on the Rights of People with Disabilities.

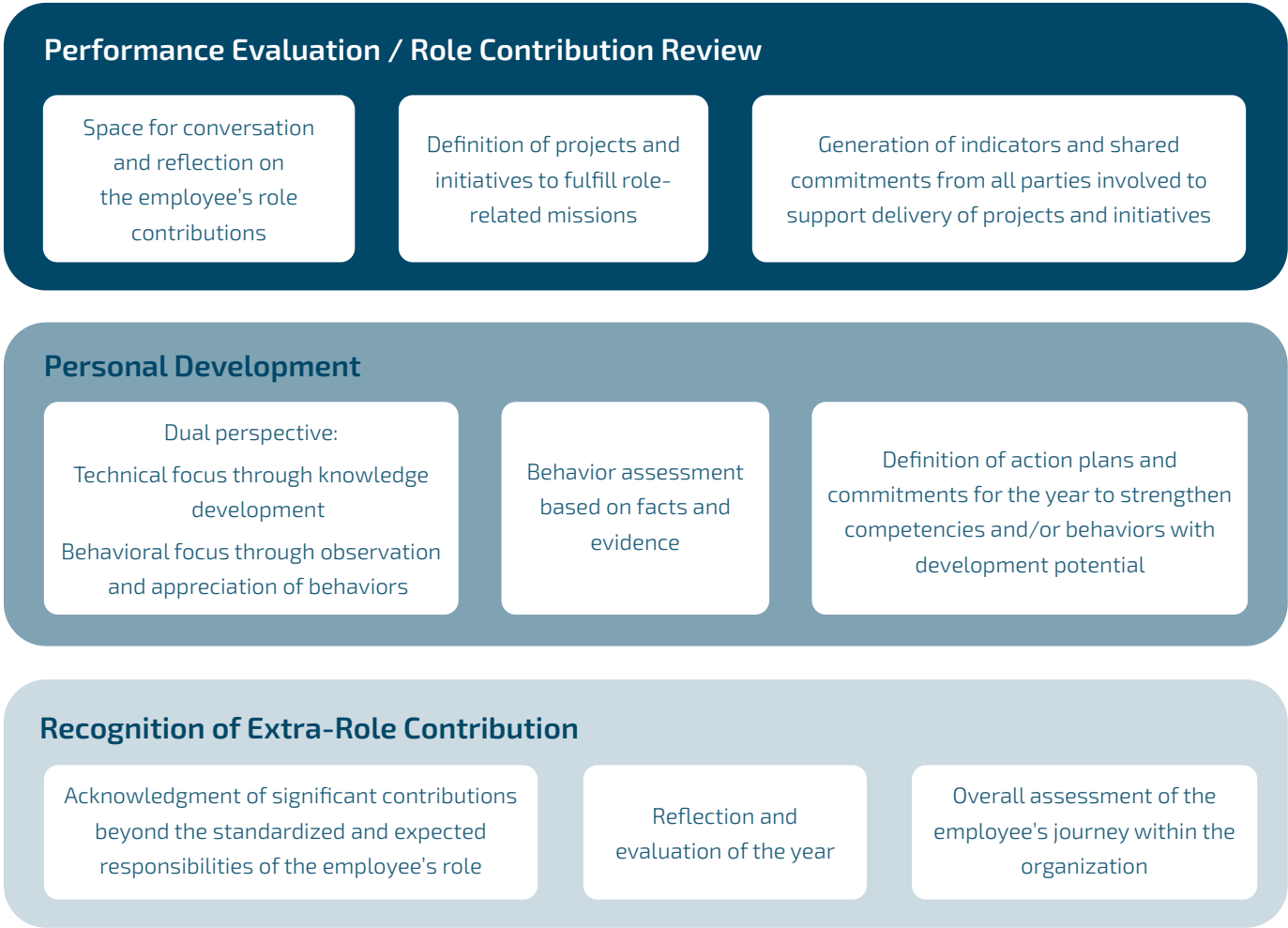
This collaboration is reflected in the outsourcing of services to these centers, such as the purchase of our workwear and the preparation of our Christmas gift baskets.

This line of action is part of our broader social responsibility policy and reinforces our commitment to an inclusive, diverse, and socially responsible business model.

Talent Management System

Our Talent Management System (TMS) is a key tool for evaluating, recognizing, supporting, and enhancing the professional development of the people who are part of the company. This recurring process is based on the defined missions for each area and on the specific contributions of each role, all aligned with our corporate values.

In 2024, the TMS has been fully deployed across all levels of the company, achieving universal implementation. This represents a major milestone in the consolidation of the company's cultural transformation and has been supported by an intensive training plan during the last quarter of the year. These actions have enabled the team to gain a deep understanding of the system's purpose and operation, thereby ensuring its proper implementation.



Training for Development

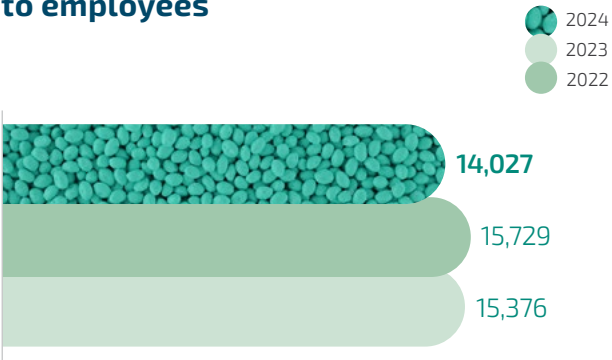
We have a Training and Development Plan aimed at fostering the personal and professional growth of our teams. Training needs are primarily identified during the last quarter of the year and are integrated into the training plan for the following fiscal year.

In fact, in 2024, the **Talent Management System** (TMS) is already serving as an additional channel to capture and prioritize training needs. From its full implementation onward, the TMS will function—among other roles—as a primary tool for identifying training requirements.

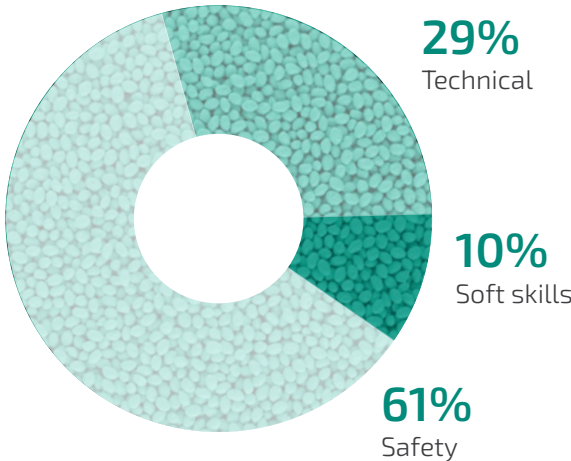
Our **Training and Development Plan** also includes the possibility of implementing ad hoc training actions in response to operational or strategic needs that may arise unexpectedly.

Additionally, onboarding plans for new hires include an initial training program designed to provide the technical and safety knowledge required for each role.

Total training hours provided to employees



Training by Type



Governance and Ethics

We ensure ethical practices throughout our business model as a core part of ELIX Polymers' sustainability strategy. Our ethical principles go beyond legal compliance—they define who we are and guide everything we do.

The company's **current regulatory and professional conduct framework** is defined by our **Code of Ethics and Conduct**, which identifies integrity, honesty, and transparency as fundamental pillars for preventing corruption and bribery.

This Code is extended to our suppliers and partner companies through the signing of a specific declaration. In addition, all members of our team are familiar with the Code and have received dedicated training on its contents.

In 2024, all ELIX Polymers personnel have received training on the Code of Ethics and Conduct, which included a final assessment requiring a minimum score of 80% to pass.

The Ethics and Compliance Officer is responsible for ensuring that the company and its collaborators comply with legal and regulatory requirements, as well as internal policies and standards. This role is also in charge of receiving and reviewing reports, in coordination with the Ethics Committee.

Our corporate website also features a **Whistleblower Channel**, which allows any person—whether internal or external to the company—to report unethical, illegal, or policy-violating behavior in a secure and confidential manner.



Support for the Local Community

At ELIX Polymers, we strive to be a company that generates a high positive impact in our surroundings and contributes to improving the overall well-being of the community in which we operate. We collaborate on a variety of charitable and social initiatives in the region, and we actively participate in the socioeconomic development of our community.

Our mission in society:
to contribute positively
to social well-being.

Key Actions in 2024

Dual Training and Educational Partnerships

We offer a Dual Training and Internship Program that provides educational opportunities—particularly in technical fields—through scholarship-supported placements. To make this possible, we have established collaboration agreements with several training centers in Tarragona.

Partner Institutions for the Dual Program:

We have signed collaboration agreements with the following training centers in Tarragona (high schools):
Institut Comte de Rius
Institut Pere Martell
Institut Baix Camp

Curricular Internship Agreement with Universitat Rovira i Virgili (URV):

In 2024, five students participated in the Dual Program, and one student completed an internship as part of URV's Dual Degree Program.



Educational Initiatives

We collaborate in the "Inspira STEAM" project by the University of Deusto, through the Universitat Rovira i Virgili (URV), with the goal of helping to reduce the gender gap in scientific and technological fields.

"Inspira STEAM" is an innovative initiative that promotes STEM vocations among girls and young women through awareness and guidance activities led voluntarily by professionals in research, science, and technology.

During the 2023–2024 academic year, a total of four female ELIX Polymers employees participated as mentors, sharing their day-to-day professional experiences with sixth-grade students at various schools in the Tarragona region.

— "Repte Experimenta" Program

We participate in the "Repte Experimenta" project through a collaboration agreement with the Universitat Rovira i Virgili Foundation. This educational program aims to spark scientific curiosity in students during their first and second years of secondary education.

Our commitment to the program includes both financial support and active participation. ELIX Polymers employees act as scientific mentors to student teams and sponsor the competition prizes. During the 2023–2024 academic year, one ELIX Polymers employee served as a classroom mentor for secondary school students, while another supported university students as part of the program's mentoring initiative.



Healthcare and Social Support

— CorAvant Foundation for Congenital Heart Disease

Once again, ELIX Polymers has collaborated with the CorAvant Foundation, whose mission is to provide psychosocial services and emotional support to individuals with congenital heart disease and to promote research. This collaboration has taken the form of a financial donation to support several of the foundation's social initiatives.

— Tarragona Provincial Association for Cerebral Palsy (APPC) - Fundació La Muntanyeta

In connection with our Drawing Contest II, ELIX Polymers has collaborated with the Fundació La Muntanyeta, a nonprofit organization dedicated to the comprehensive care of children and adults with cerebral palsy in the province of Tarragona. All participants have received a recycled notebook decorated with artwork created by individuals supported by the foundation.

— AFANOC Tarragona

In the pages of our internal magazine, "ELIX Familiar", we encouraged employees to participate in a family game. Among those who completed the game correctly, a drawing was held to award a €500 donation to a nonprofit organization of the winner's choice.

In 2024, the winner—an ELIX Polymers plant operator—chose to donate the prize to AFANOC Tarragona (Association of Relatives and Friends of Children with Cancer in Catalonia), to support the psychosocial well-being and quality of life of children and adolescents with cancer and their families.

Community Well-Being

2024 Christmas Park – La Canonja City Council

Once again, ELIX Polymers has made a donation to support the 2024 Christmas Park, organized by the La Canonja City Council, with the goal of providing a space for fun and entertainment for children and their families.

Tarragona Region Food Bank

ELIX Polymers has offered employees the option of donating the equivalent value of their Christmas gift basket to a nonprofit organization. Among all participants in this charitable initiative, it was decided to direct the donation to the Tarragona Region Food Bank Foundation, a volunteer-based organization that supports individuals and families in need across the province.

Thanks to this initiative, we have contributed to meeting the basic needs of families at risk of social exclusion.

The total amount allocated to collaboration agreements and financial donations to local organizations in 2024 has been €9,000.

Institution	Thousand of €
Collaborations agreements	
"Inspira STEAM" Project	1
"Repte Experimenta" Program (Fundació URV)	2
Fundación DPMC	3
Parque de Navidad de La Canonja	1.5
Donations	
AFANOC Tarragona	0.5
Tarragona Region Food Bank	0.4
Fundació La Muntanyeta	0.6





08 About This Report

About This Report

We have prepared our ninth Sustainability Report, covering the period from January 1 to December 31, 2024. The scope of the information included reflects our activities and encompasses the entire corporate perimeter of our organization.

The contents of this report present our performance regarding the issues identified as material to the company, using the GRI Standards as a reference framework.

To prepare this report, we have worked in close collaboration with key individuals from various management areas of the company, represented within the Corporate Social Responsibility (CSR) Department. These contributors have provided information on the different aspects addressed throughout the report.

This is the result of a true team effort, in which each participant has contributed their knowledge and expertise. We sincerely thank all individuals and teams who have made this report possible.

For any questions, comments, or suggestions related to the contents of this report, please feel free to contact us at: comunicacion@elix-polymers.com.

Thank you for your trust, and for joining us on this journey through our Sustainability Report 2024, now in its ninth edition.





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