

Sustainability Report 2024



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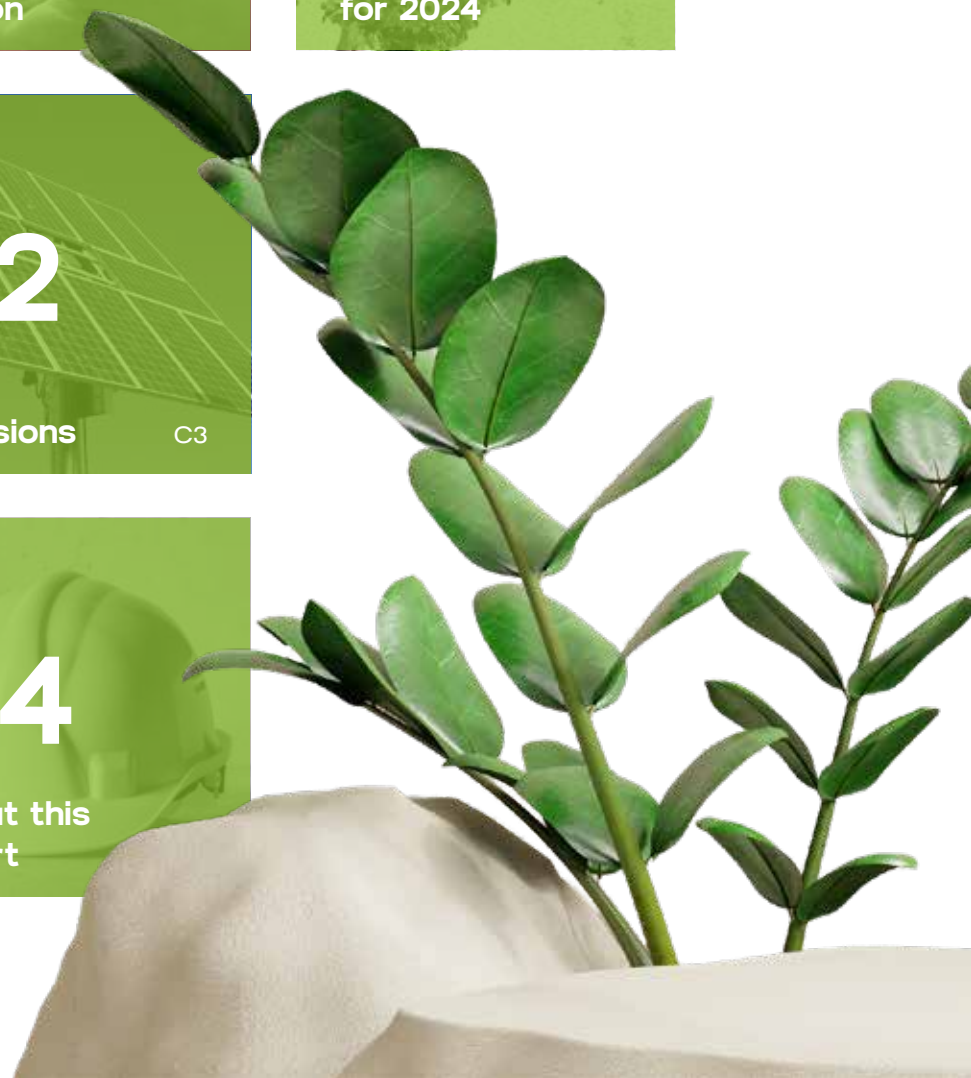
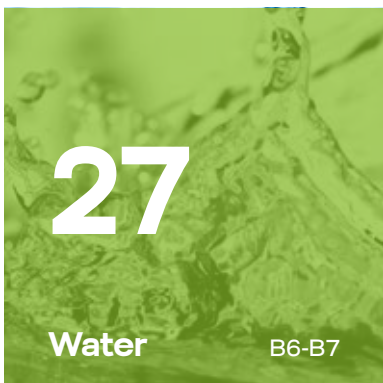
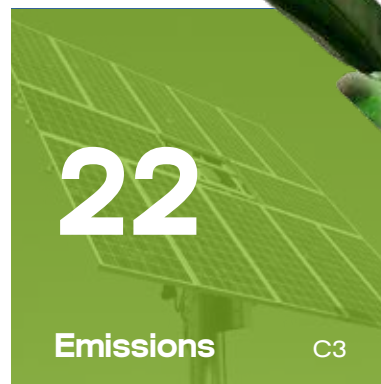
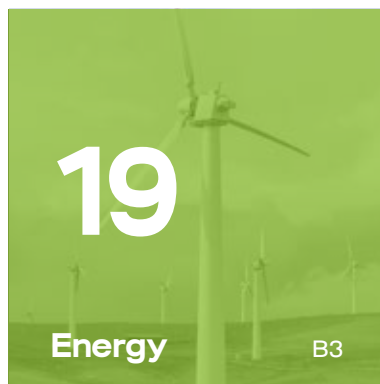
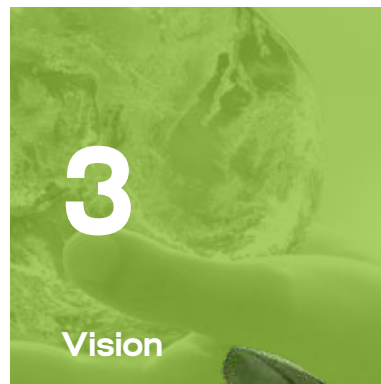
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About this
report



Vision

Introduction and
message from the CEO



Introduction and scope

This is **Cromogenia Units'** first sustainability report, covering the period from January 1 to December 31, 2024, and including all consolidated companies within the Units group. It has been **prepared in accordance with the Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME)**, published by EFRAG in December 2024. This framework provides guidance on sustainability reporting for companies with a turnover of less than €25 million and fewer than 500 employees, offering a solid basis for **transparent and proportionate disclosure of sustainability information. The standard is tailored to the scale and complexity of the organization and aims to meet the growing demands of stakeholders and business partners.**

Climate focus and alignment with ESRS E1

In line with its climate commitments, Cromogenia Units has chosen to align its climate disclosures with the ESRS E1 standard, including key elements such as greenhouse gas emissions (Scope 1, 2, and 3), climate targets, and transition planning. This decision reflects the material relevance of climate change to Cromogenia Units' activities and its role within the chemical sector in general.

Regulatory framework and the omnibus proposal

Initially, Cromogenia Units was expected to begin mandatory reporting under the European Sustainability Reporting Standards (ESRS) in 2026, as established by the Corporate Sustainability Reporting Directive (CSRD). However, the Omnibus Law presented by the European Commission in 2025 introduced significant delays and adjustments to the CSRD implementation schedule.

As a result, Cromogenia Units is not yet legally required to report under the ESRS standards, but has chosen to voluntarily publish this report in accordance with the VSME standard. The aim is to prepare for future requirements, strengthen internal ESG governance, and address the growing expectations of customers and financial institutions.

Most of the data in this report is drawn from the 2024 Non-Financial Information Statement (EINF), prepared in accordance with Royal Decree 11/2018, and externally verified by an independent third party to ensure accuracy, completeness, and reliability.





Dear readers,

At **Cromogenia Units**, We see **sustainability** not as an option, but as the **strategic focus that defines our present and shapes our future** commitment to decarbonization, responsible innovation, and environmental stewardship guides every decision we make.

In 2024, we took decisive steps in this direction, **reducing our Scope 1 and Scope 2 CO₂ emissions by 10%** compared to the previous year, moving toward our goal of a 40% reduction by 2030, in line with the European Union targets. This achievement is the result of strategic initiatives such as investing in a biomass boiler at the Alcover plant, installing solar panels at our headquarters, and progressively electrifying key processes.

But our commitment is not limited to direct emissions. At **Cromogenia Units**, we are transforming our product portfolio with a vision of **comprehensive sustainability**. We have initiated a profound shift toward bacterial biosurfactants and fermentation-based processes, **eliminating our dependence on fossil raw materials**.

Message from the CEO

In 2024, this new line accounted for 0.5% of our sales; our goal is for it to exceed 25% in the next five years. This change sets the course for our R&D strategy.

At the same time, we continue to **reformulate existing ranges with renewable raw materials**, such as bio-based polyols and vegetable oils, while strengthening collaboration with our supply chain to **reduce Scope 3 emissions**, which **today account for around 80% of our total footprint**.

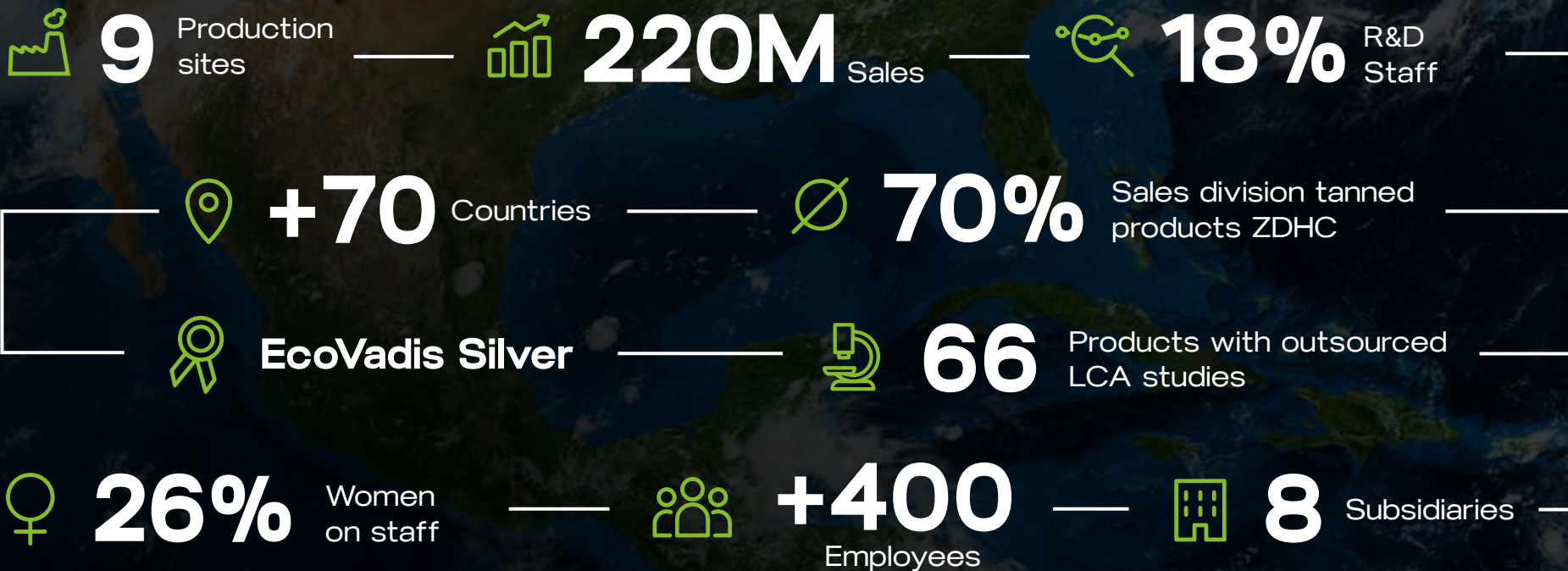
Sustainability is not just a responsibility: **it is a lever for industrial transformation**. At Cromogenia Units, we remain steadfast in our purpose to lead this change with responsibility, innovation, and determination.

Alex Cabestany

CEO Cromogenia Units

Key milestones of 2024





Spain

5% Reduction in intensive water consumption

1061 kWh/tn Consumption energy intensive

100% Renewable Electricity 2024

1.98 kg CO2e/kg Product Intensive GHG emissions

5,566 Hours of training

About Us

Cromogenia Units is a company belonging to the Units Group, founded in 1942, that develops and manufactures a wide **variety of chemical specialties** for a broad range of industries worldwide. With over 80 years of experience, our company has achieved an international presence, serving customers on every continent and operating nine manufacturing plants located in Spain, Argentina, Mexico, Brazil, and China. We also have commercial subsidiaries in Portugal, Italy, Turkey, Argentina, Chile, Brazil, the US, Mexico, and China.

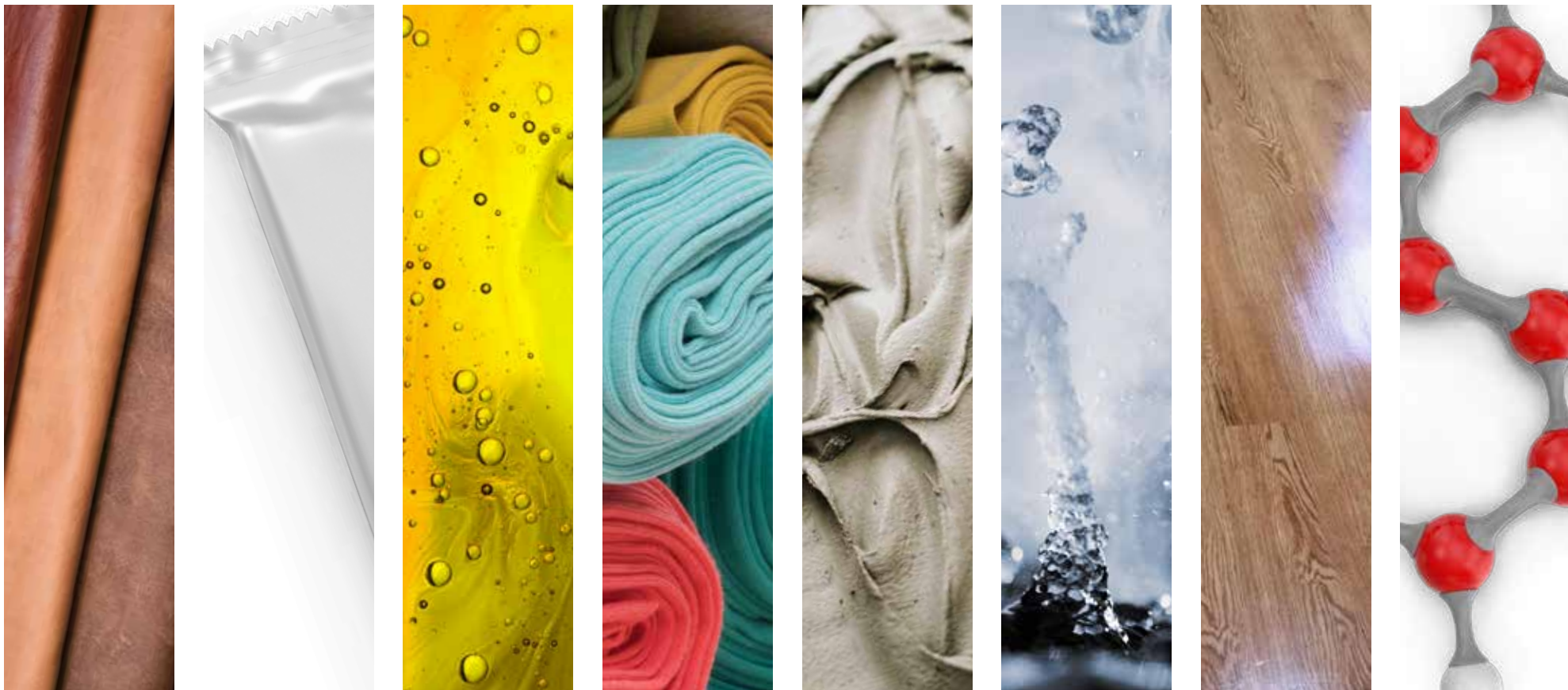
At Cromogenia Units, we have moved forward by investing in the most effective **technology** and in **R&D** to improve the processes and products we offer our customers, as well as in research and promotion of **clean** and **environmentally friendly technologies**. But we have kept alive one of the deepest values that has guided us since our inception: our commitment to serving **our customers**.



Because our main goal is to help our customers develop high-quality products tailored to their needs that enable them to improve their performance while respecting the environment.

Our main goal is to develop, produce, and market sustainable specialty chemicals that meet real needs and help people improve their quality of life.

Cromogenia Units has established itself as a **leading company in the sector** that continues to advance and research in order to keep growing and continue offering a product that stands out for its quality and sustainable development.



Leather

Adhesives

Lubricants and
metal treatment

Textile

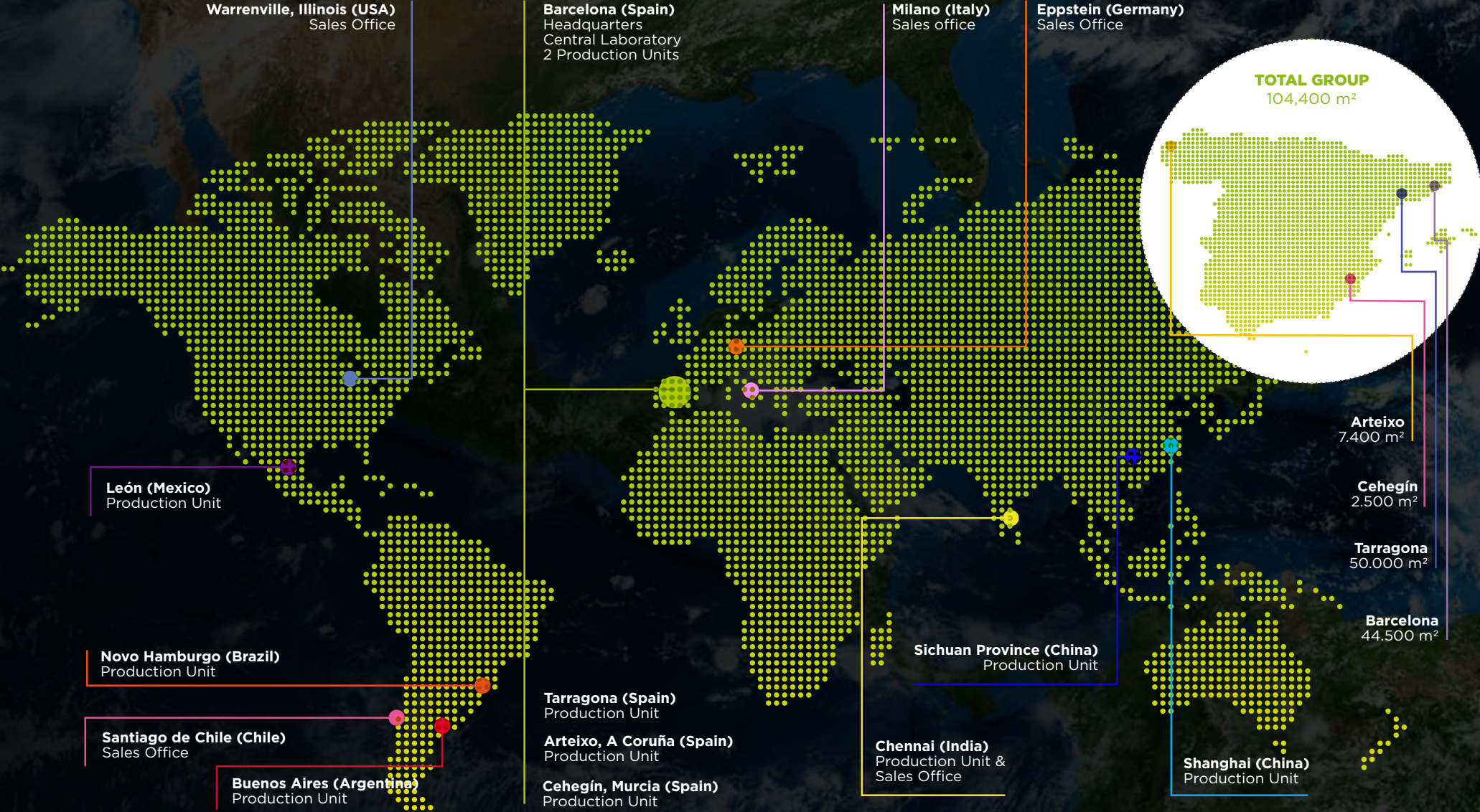
Construction

Water
Treatment

Coatings

Performance
Chemicals

Divisions



**Sustainability
strategy**

B2



Cromogenia Units commitment to the United Nations Global Compact

Signed by

Álex Cabestany

CEO of Cromogenia Units

May 15, 2025

Transparency | Sustainability | Global action



Adherence to the 10 Principles of the UNGC:

Key Areas

Human Rights
Labor Standards
Environment
Anti-Corruption

Our commitment

Integrate the principles into our strategy, culture and daily operations.

Participate in collaborative projects aligned with the Sustainable Development Goals (SDGs).

Communicate our progress transparently through the annual progress report (CoP).

Certifications and alliances



Climate commitment

In 2024, **Cromogenia Units** reinforced its commitment to sustainable development through the creation of the **Sustainability Department** and the **Sustainability Committee**, integrating various areas. This cross-functional structure enables a coordinated approach to environmental and social challenges, aligning actions with the **17 Sustainable Development Goals (SDGs)** and anticipating new obligations such as the **CSRD Directive**.

Main objectives:



Promote internal training and awareness on sustainability.



Measure the carbon footprint across all three scopes and establish reduction plans.



Define a climate roadmap with measurable short-, medium-, and long-term goals.



Identify, implement, and monitor concrete actions with environmental impact.



Develop and integrate ESG indicators into strategic decision-making.

With this strategy, **Cromogenia Units** adapts its business model to address current environmental and regulatory challenges, integrating sustainability criteria into decision-making and taking into account the expectations of its stakeholders.



Sustainable R&D projects

Research and future

At **Cromogenia Units**, we are committed to **sustainable innovation** as a driver of development. We actively participate in European research projects alongside universities and technology centers to improve processes and offer more environmentally responsible chemical solutions.

Our focus on R&D

- Innovation with positive environmental impact
- Substitution of traditional chemical products
- Strategic alliances with the academic world

Some examples of the projects we are currently working on in Chromogenia Units:

BIOPOL

Objective: Develop new leather treatments based on **alginate and starch** as **sustainable** alternatives to traditional tanning and retanning products.



Collaboration:
Universitat Autònoma de Barcelona (UAB)



Focus on biological polymers



Lower environmental impact

DEPIZYME

Objective: Create a new hair removal process for skin using plant waste **derivatives such as rice bran**.



Collaboration:
Universitat de Lleida



Improving workplace safety



Clean and efficient technology



Sustainable R&D projects

VALERIA

Objective: Develop new, fully bio-based food packaging solutions from agroforestry sources (main packaging and complementary elements such as films, adhesives, coatings, etc.) focused on cellulosic packaging (cellulose and paper trays), enabling the total replacement of the plastic materials currently in use.

Participants:
ENCE, Cromogenia Units, Moldes Centrovía, Eversia and Salgot

 **Collaboration:**
CETIM

BIOLUB

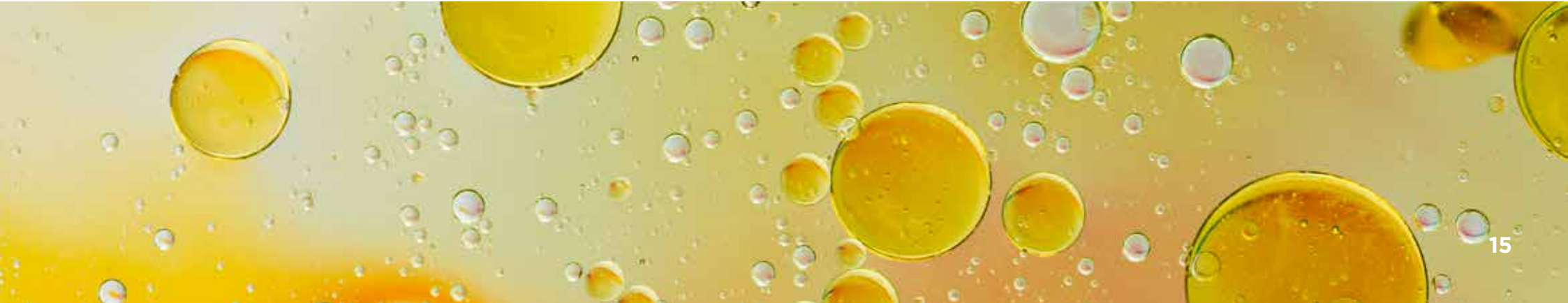
Objective: Study and develop new base oils for the formulation of biolubricants through the transformation of fatty acid waste streams into their derived fatty esters.

 **Collaboration:**
Tecnalia

ADCOPU

Objective: Develop new bio-polyols derived from vegetable oils for the production of polyurethane adhesives and coatings.

 **Collaboration:**
Tecnalia



Digitization

Strategic focus at Cromogenia Units

Digitization drives our transformation towards a more **efficient, sustainable and innovative company**, integrating technology at all operational and strategic levels.

Comprehensive digital transformation

- Migration to SAP: Integration of all departments into a single platform, enhancing planning, control, and efficiency.
- Industrial and administrative automation:
 - Implementation of radio frequency technology in production plants.
 - Centralized SCADA system at the Alcover plant for improved control and operational security.

Artificial Intelligence and Quality

- Application of **AI in Regulatory**: Enhancing document traceability and regulatory compliance while reducing administrative burden.
- Digitization of the **Quality Department**:
 - Real-time tracking of parameters.
 - Automated analysis for process optimization and product quality improvement.

Cyber security

Continuous strengthening of protocols, infrastructure, and tools to ensure the protection of data and digital assets.

Corporate e-Commerce

- Platform operational since 2020.
- Currently, **25% of orders** are managed online.
- Objective: to continue increasing its usage.

These initiatives consolidate Cromogenia Units as an organization prepared to face future challenges, grounded in **sustainability, innovation, and global competitiveness**.



ESRS 2 IRO-1 Evaluation of materiality, impacts, risks and opportunities

In 2024, we carried out our first evaluation of double materiality, following the Gaia Code methodology and the ESRS standards. The process was iterative and multidisciplinary, involving different internal teams.

Applied methodology

- Top-down approach aligned with ESRS 1.
- Evaluation based on severity and probability, with predefined materiality thresholds.
- Only impacts with verifiable causal chains and significant probability were considered.

Identification of impacts

- Based on the business model and value chain.
- Prioritized activities and geographies with the highest risk in sectors such as tanning, construction, water, lubricants, textiles, adhesives, and surfaces.
- Sources: previous reports, internal systems, and industry references.

Risks and opportunities

- Analysis linked to the business and benchmarked against industry best practices.
- Review of internal policies and risk management systems.
- This analysis reinforces our strategic management of the ESG issues most relevant to Cromogenia Units and its stakeholders.

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Impacts

39 material
5 non-material
0 not evaluated

26

Risks

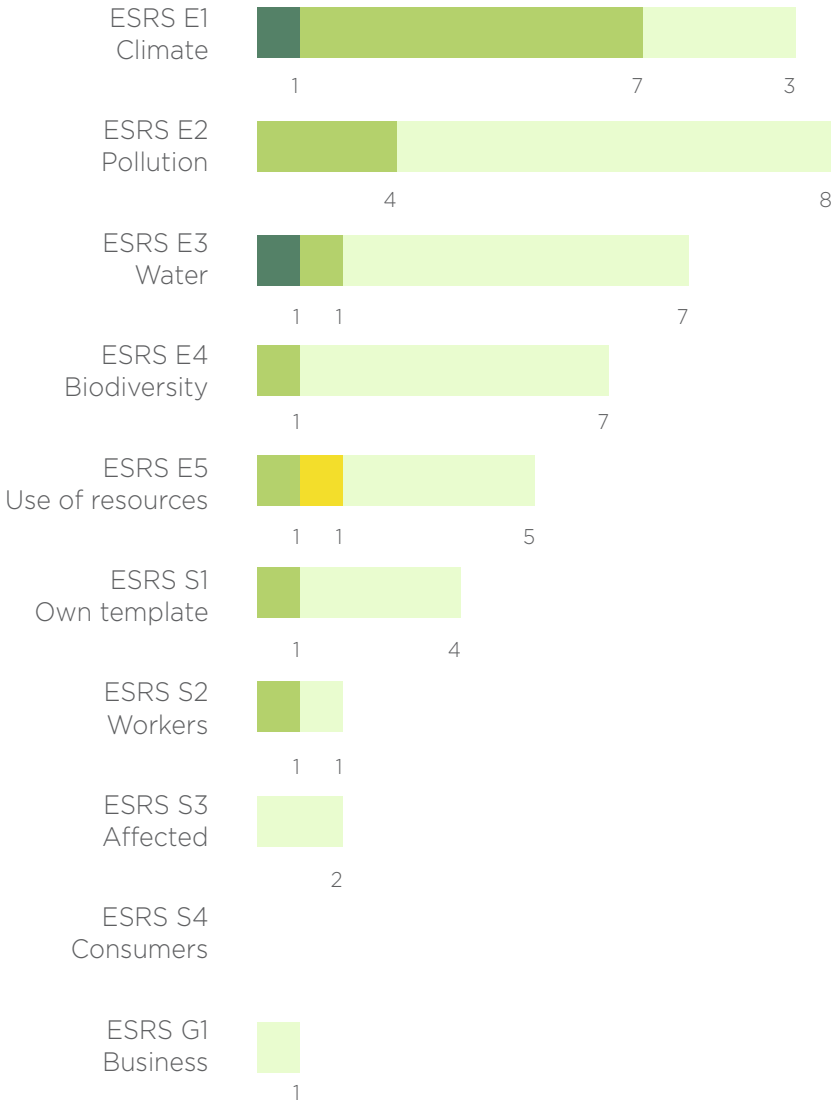
16 material
10 non-material
0 not evaluated

2

Opportunities

2 material
0 non-material
0 not evaluated

IRO material



■ Negative impact ■ Risk ■ IRO non-material
■ Positive impact ■ Opportunity

Product Life Cycle Assessment and Carbon Footprint

(LCA) and (PCF)

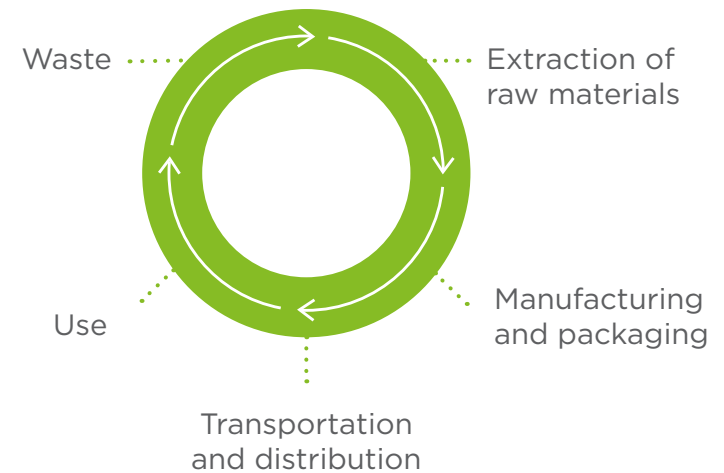
We have developed a robust approach to assessing the environmental impact of our products through **Life Cycle Assessment (LCA)** and **Product Carbon Footprint (PCF)** tools. This analysis enables us to make data-driven decisions to optimize processes, reduce emissions, and support our customers in achieving their own sustainability goals.

What do we do and how do we do it?

- We have completed **66 full LCA studies** for key products, covering environmental impacts under a cradle-to-gate approach.
- We have also **implemented an automated PCF calculation system** for our entire portfolio, allowing us to dynamically identify the emissions associated with each product and detect opportunities for improvement in processes and materials.
- This calculation is **based on data from databases such as Ecoinvent 3.10**, supplemented with direct information from our suppliers. Currently, we have representative data for approximately 85% of the total volume of raw materials purchased, enabling us to obtain more accurate results aligned with the reality of our products.

Value for our customers

- We provide our customers with clear and verifiable data on the environmental impact of our products, helping them comply with regulatory requirements and advance their decarbonization strategies.
- Our LCA and PCF analyses enable customers to integrate this data into their own impact calculations, strengthen traceability, and enhance sustainability throughout the value chain.



Energy

B3



Energy

The objective of **Cromogenia Units** is to **improve energy efficiency, advance the transition to renewable energies, and progressively electrify production processes** to reduce dependence on natural gas and decrease the carbon footprint. Looking ahead to 2025, we have set the goal of **increasing the percentage of renewable energy from 18% to 35%** through various strategic investments in clean generation and efficiency. One of the main actions has been the **installation of a biomass boiler at the Tarragona plant, with an investment of €1.7 million** financed by Next Generation EU funds.

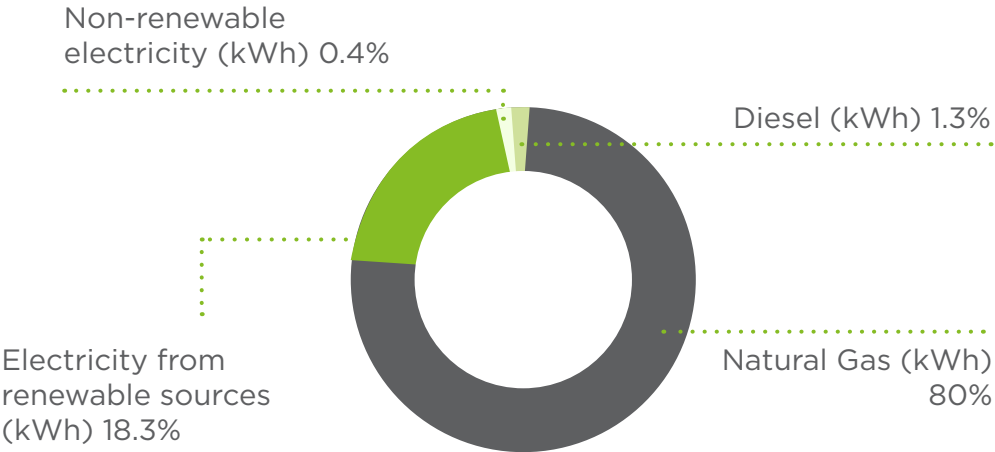
This technology allows us to partially replace the use of natural gas with renewable thermal energy from sustainable biomass, significantly reducing CO₂ emissions and reinforcing our commitment to the circular economy and the use of local resources. In addition, **photovoltaic solar panels have been installed at the headquarters**, promoting renewable electricity self-consumption at our central offices. It is worth noting that currently, **100% of the electricity consumed at our Spanish plants comes from certified renewable sources**, representing a key milestone on our path toward a more sustainable industry.



Global total data

Concept	Unit	2024
Natural gas	kWh	61,394,454
Electricity	kWh	14,381,472
Diesel	Liters	100,799

Energy source	kWh
Natural Gas (kWh)	61,394,454
Electricity from renewable sources (kWh)	14,072,605
Non-renewable electricity (kWh)	308,867
Diesel (kWh)	997,910





Total data Spain

Concept	Unit	2023	2024
Natural gas	kWh	61,972,901	61,289,421
Electricity	kWh	13,303,893	14,072,605
Diesel	Liters	64,277	59,202

Data intensive Spain

Concept	Unit	2023	2024	% variation
Natural gas	kWh/Tn	855.4	856.4	-1%
Electricity	kWh/Tn	183.6	196.6	6%
Diesel	Liters/Tn	0.89	0.83	-8%

Emissions

C3



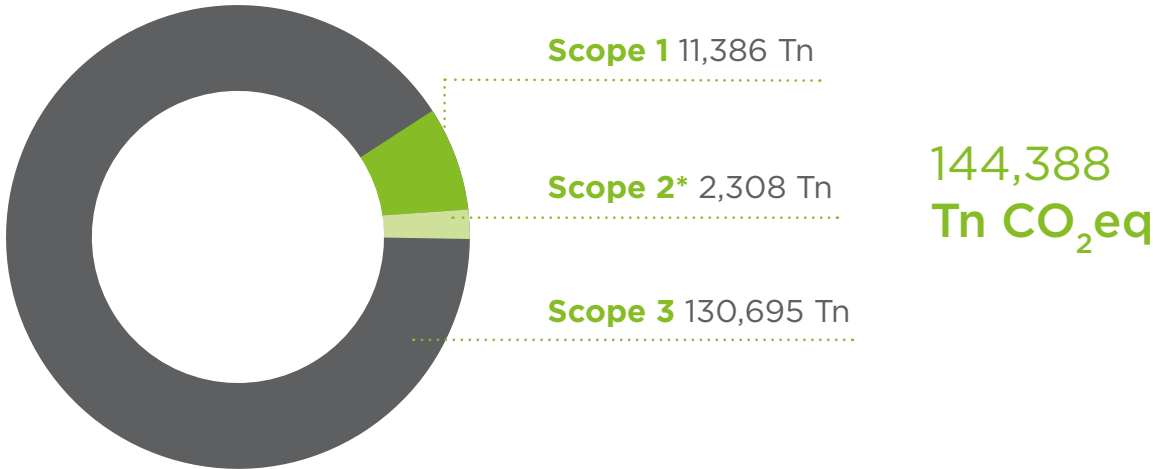
GHG Emissions 2024

ESRS E1-6 – Total GHG Emissions (Scope 1, 2, and 3)

In 2023, we carried out the first carbon footprint calculation for Cromogenia Units (Spain), verified by APPLUS+. In 2024, we recalculated it, incorporating off-site plants and updating the data with the most recent information and emission factors.

Scopes assessed according to the GHG Protocol:

- **Scope 1:** Direct greenhouse gas (GHG) emissions generated at our facilities (natural gas, diesel, fluorinated gases).
- **Scope 2:** Indirect emissions associated with the consumption of purchased electricity.
- **Scope 3:** Indirect emissions from the value chain, mainly related to raw materials, transportation, distribution, waste management, and other sources.



* Local focus, OTn market focus. GHG Protocol methodology. 2024 data externally verified by Bureau Veritas.

Breakdown of GHG emissions in detail Scope 3

Label	Scope (Subcategory)	Tn CO ₂ e
3.1	Goods and services acquired	116,874
3.3	Activities related to fuels and energy	2,693
3.4	Transportation and distribution of supplies	3,456
3.5	Waste generated in operations	643
3.6	Business trips	241
3.7	Worker displacements	128
3.9	Transportation and distribution	6,660

ESRS E1-6 – GHG emissions
(Scope 1, 2, and 3) intensive data
and evolution

Methodological considerations

- **Scope of calculation:** The emissions reported correspond exclusively to production centers located in Spain.
- **Methodology applied:** The calculation was performed in accordance with the principles and guidelines of the GHG Protocol, ensuring the comparability and traceability of the data.
- **2023 data:** Recalculated for Scopes 1 and 2 using the same emission factors as in 2024 to ensure accurate year-on-year comparison.

Emission factors

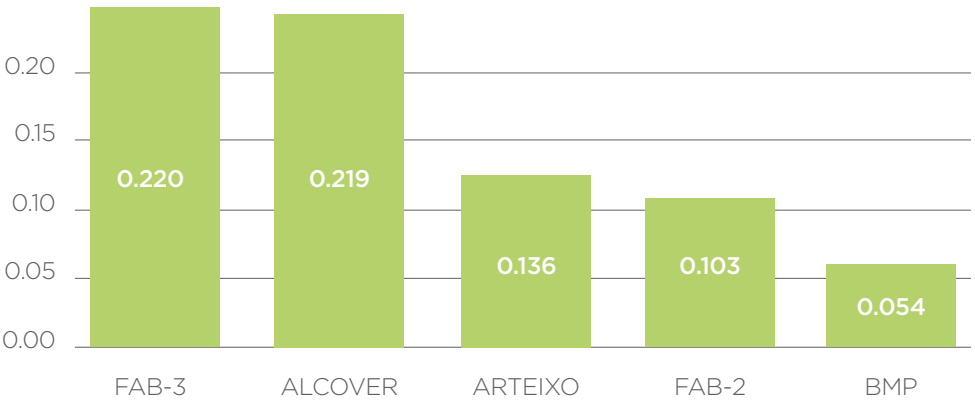
- **Scope 1 and 2:** The specific emission factors provided by Code Gaia have been used, adapted to the energy and operational characteristics of the centers.
- **Scope 3 – Raw materials:** 7.81% of emissions were based on direct supplier data. For the remainder, emission factors from recognized databases, primarily the ECOINVENT 3.10 database, were used.

Concept		2023*		2024	
		Total (Tn)	Intensive (kg CO ₂ e/kg)	Total (Tn)	Intensive (kg CO ₂ e/kg)
Scope 1		11,379	0.16	11,386	0.16
Scope 2	Local	2,182	0.03	2,308	0.03
	Market	2,182	0.03	0	0.00
Scope 1 y 2	Local	13,561	0.187	13,694	0.191
	Market	13,561	0.187	11,386	0.159
Scope 3		149,374	2.06	130,692	1.83
Total	Local	165,712	2.29	144,388	2.02
	Market	165,512	2.28	142,080	1.99

* Recalculated using 2024 emissions factors.
* Data externally verified by Bureau Veritas

Annual Variation	Total	Intensive
% reduction vs. previous year Scope 1 and 2 (local based)	0.9%	2.1%
% reduction vs. previous year Scope 1 and 2 (local based)	-16.2%	-15.1%
% reduction vs. previous year Scope 1, 2 and 3	-12.9%	-11.8%

Scope 1 and 2
Emissions (Local)
Tn CO₂e/Tn produced



GHG reduction targets and climate transition

ESRS E1-1 Climate transition plan

Cromogenia Units has adopted a **climate transition plan** for the period 2023-2050, with the goal of reducing greenhouse gas (GHG) emissions **across the board**.

The established objectives are:

- **Reduce Scope 1 and 2 emissions by 40%** by 2030 compared to 2023.
- **Reduce total emissions (Scope 1, 2, and 3) by 30%** by 2030 compared to 2023.
- **Long-term goal: 90% reduction in total emissions by 2050.**

ESRS E1-2 Mitigation actions and policies

Mitigation policies include:

- **Reduction of GHG emissions** through improvements in production processes, the use of more efficient technologies, and the elimination of materials with a high environmental impact.
- **Energy efficiency**, through the modernization of equipment and the implementation of heat recovery systems.
- **Renewable energy**, through the replacement of fossil fuels with biomass or the electrification of processes currently powered by natural gas, using electricity from renewable sources.

- **Adapting to climate change**, assessing environmental risks and strengthening the resilience of facilities and the supply chain.
- **Development of products with low environmental impact**, such as those made from recycled or bio-based materials.

In addition, a system has been implemented to automatically calculate the carbon footprint of products, enabling the identification of critical emission points and supporting more sustainable purchasing decisions.



ESRS E1-9 Physical and transition risks

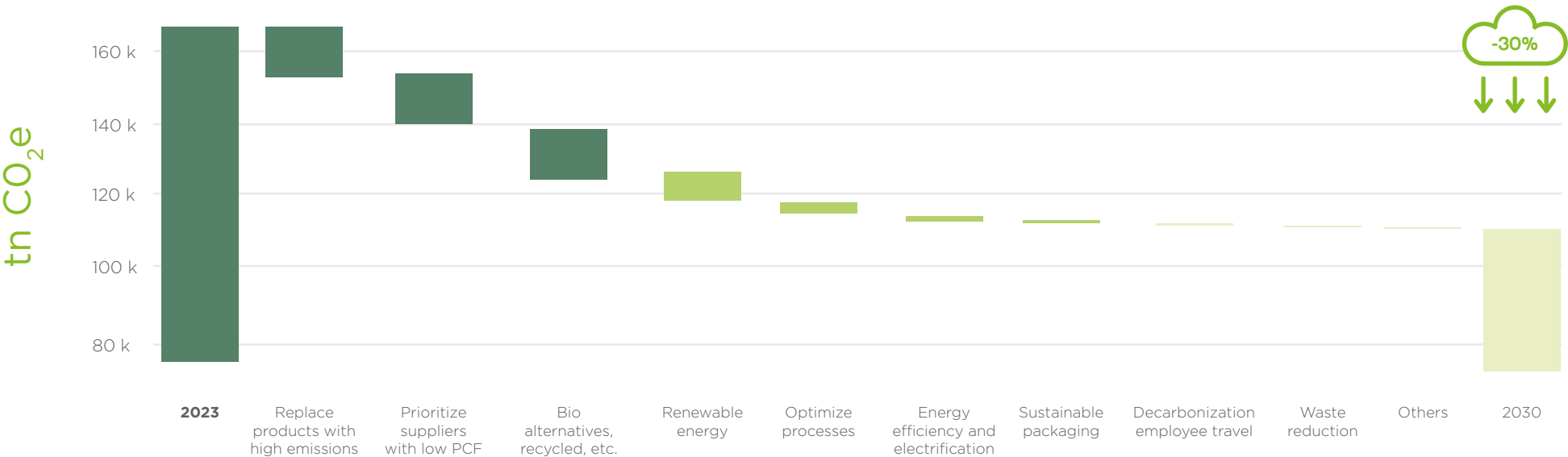
- **Physical risks:** Cromogenia Units has not yet conducted a comprehensive assessment of the physical risks arising from climate change. However, we recognize the importance of this analysis and plan to carry it out in the coming years.
- **Transition risks:** Cromogenia Units faces risks associated with its dependence on petrochemicals, fossil fuels, and sectors undergoing decarbonization. These risks could increase operating costs and reduce demand for certain products. To mitigate them, we are adopting renewable energy sources and diversifying our portfolio toward sustainable products.

ESRS E1-7 Elimination and neutralization of GHGs

No GHG removal or storage activities were carried out in 2024. Although there is a net neutrality target for 2050, Cromogenia Units prioritizes internal reductions and considers offsetting only as a last resort.

ESRS E1-8 Domestic carbon price

No internal carbon pricing scheme is currently in place.



Accelerate alternatives with lower environmental impact

R&D development in sustainable technology

Process optimization focused on efficiency

Transition to renewable energy

Water

B6-B7



Water

Drought and water scarcity have become two of our main risks and vulnerabilities due to our high dependence on this resource in our processes.

The potential impact on our business requires decisive action to reduce water consumption, improve efficiency across all activities, and strengthen water resilience in the face of climate change.

We have three main sources of supply:

- Mains water
- Internal groundwater
- Externally purchased demineralized water

At **Cromogenia Units**, we closely monitor water usage, calculating water intensity per ton produced and implementing targeted reduction measures. We have also set

specific future targets to lower consumption by promoting circularity in the water cycle, raising purification standards, and moving toward zero discharge.

Over the last year, we achieved reductions in both total and specific water consumption compared to the previous year, thanks to process optimization, improvements in control and maintenance systems, and increased operational awareness at our plants.

In addition, we are members of the Llobregat Delta Water Users Community (CUADLL), reinforcing our commitment to shared, regulated, and sustainable management of regional water resources.

Total data

Concept	Unit	2023	2024	% variation
Internal water	m ³	218,548	213,890	-2%
External water	m ³	107,343	90,345	-16%
Total Water		325,891	304,235	-7%

Intensive data 2024

Concept	Unit	2023	2024	% variation
Total water per ton produced	m ³ /Tn	4.50	4.25	-5%



Resource use, circular economy, and waste management

At **Cromogenia Units**, waste management is carried out under strict criteria of legality, traceability, and environmental responsibility.

This approach aims not only to ensure legal compliance but also to drive continuous improvement in the sustainability of our industrial operations.



Clear environmental objectives

Within the framework of our **environmental management system** and in line with **Cromogenia Units's** environmental policy, we establish specific **actions to reduce the generation of significant waste**, as identified annually in the environmental aspects assessment.



Specialized advice

We maintain **contracts with service providers** who advise us on the **best treatment options**, with the aim of prioritizing **recovery and recycling** over disposal.



Authorized managers

All waste is managed through **companies authorized by the competent authorities**, ensuring compliance with current regulations.

2024

31,337kg
Generation of cardboard waste

283,770kg
Waste generation

19,763kg
Waste generation Bulk polyethylene film

2,577Tn
Hazardous waste

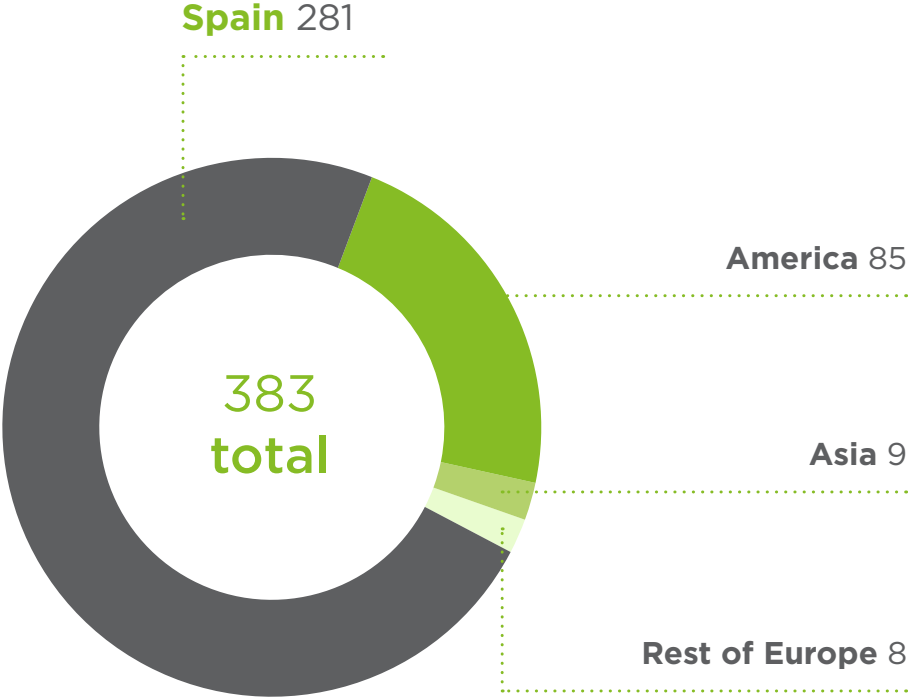
780Tn
Non-hazardous waste

Social
commitment

B8



2024 EXERCISE



Total workforce
by continent



Gender diversity

The gender gap by type of employment and contract for the year 2024 is as follows:

	Type of employment		Type of contract	
	Full-time	Part-time	Indefinite	Temporary
Men	273	13	282	4
Women	91	6	93	4
Total	364	19	375	8

Age diversity

The age range by type of employment and contract ifor the year 2024 is as follows:

	Type of employment		Type of contract	
	Full-time	Part-time	Indefinite	Temporary
Under 30 years old	28	5	26	7
Between 30 and 50 years old	184	2	185	1
Over 50 years	152	12	164	0
Total	364	19	375	8



Diversity by category

The gender diversity by professional category in 2024 is as follows:

Age	Executives	Middle management	Other staff
Men	21	88	166
Women	10	38	60
Total	31	126	226



Work Disconnection Policy

The work-life balance is integrated into our culture and promoted throughout the organization.

Cromogenia Units S.A. has a work disconnection policy that recognizes employees' right not to respond to emails or communications outside working hours, except in cases of force majeure or justified necessity. To reinforce this measure, the use of functions such as scheduled email sending is encouraged.

Likewise, communication, training, and awareness-raising actions have been implemented for all staff, including middle managers and executives, with the aim of promoting responsible use of technological tools and digital media. These actions seek to prevent practices that contradict the principles established in this policy.



Diversity

At the UNITS Group, our culture of inclusivity is shaped by our team of people from an international community representing many different nationalities. However, diversity means more than simply bringing together a group of people from different backgrounds and places.

We are actively committed to promoting a friendly, inclusive, and supportive environment in every workplace: a shared culture of respect, open-mindedness, and consideration, backed by our collective enthusiasm for technology and innovation.

Our commitment is to accept and respect differences between cultures and within each culture, recognizing and supporting differences in gender, age, racial or ethnic origin, beliefs, sexual orientation, and disability, as well as diversity of opinion and experience.

To make this commitment effective, we regularly review our progress to identify opportunities for improvement and determine the direction of our long-term diversity and inclusion strategy.



Work organization

The Units Group annually monitors the development of all employees in the organization through a competency assessment model that defines the values and competencies expected of Units Group employees.

The total number of **training hours** per employee category for the fiscal year 2024 is as follows:

Total number of hours by employee category	Women	Men	Total
Managers	172	392	564
Middle management	1,488	1,238	2,726
Other staff	758	1,519	2,277
Total	2,418	3,149	5,566

Learning and development are two essential aspects of keeping teams moving and actively engaged. Each employee is considered unique, with their own set of special aspirations, skills, and knowledge base.

There is a decentralized learning policy in place, under which each company in the group manages its own training budget and policies based on market requirements, providing training tools that empower employees. To this end, training plans are developed annually, aligned with each company’s strategic objectives and based on an annual training needs assessment report. The main training areas include occupational health and safety, language learning, and IT tools training.

The number of absenteeism hours for the **UNITS Group** is as follows:

Number of hours of absenteeism	2024
Men	24,828
Women	10,139
Total	34,967



Universal accessibility for people with disabilities

For the UNITS Group, creating an accessible workplace is essential to increasing diversity and ultimately improving the recruitment and retention of employees with disabilities. To this end, individualized accessibility measures are implemented for each employee with a disability, providing them with the tools and assistance they need for their daily activities.

The UNITS Group prohibits any form of discrimination against people with physical or mental disabilities in hiring, as well as in all terms and conditions of employment.

The total number of employees with disabilities is as follows:

Number of employees	2022	2023	2024
Employees with disabilities	2	3	4

Additionally, Cromogenia Units S.A. actively collaborates with special employment centers, such as the retail travel agency INTEGRAlAV.

Equality plan

Since 2019, Cromogenia Units has had an **Equal Opportunities Plan** in line with Organic Law 3/2007 and with nationally and internationally recognized principles of equality. This plan aims to consolidate a fair, inclusive, and discrimination-free work environment.

The Equality Plan outlines and implements a series of measures and actions, the main purposes of which are to achieve the following objectives:

- Ensure **real equality between women and men** in access to employment, remuneration, training, promotion, and working conditions.
- **Promote the presence of women in positions of responsibility.**
- Prevent **sexual or discriminatory harassment** through a clear code of conduct.
- Promote effective measures to **balance** professional and personal life.
- Promote **diversity and inclusion** in all its forms, avoiding any form of direct or indirect discrimination.

This commitment is part of the UNITS Group's global strategy to **strengthen a culture of respect, diversity, and real opportunities for all people.**

Wage gap

The wage gap between men and women is as follows:

(Average for men - Average for women) / Average for men	2024
Total	14.6%

Areas of action

Remuneration

Ensure a fair and objective salary system that is free from discrimination based on gender, nationality, or personal circumstances, including work-life balance situations.

Work-life balance

Promote measures that allow employees to balance their personal responsibilities with their professional development, without affecting productivity or service to customers and suppliers.

Communication and awareness

Promote internal campaigns and effective communication channels to ensure that all staff are aware of the Equality Plan and its principles.

Access to employment and selection

- Ensure inclusive, impartial, and merit-based selection processes, without exclusion for personal or social reasons.
- Promotion and professional classification
- Work to eliminate internal barriers and promote equal access for women to positions of responsibility, ensuring objectivity in promotions.

Training

Ensure equal access to internal training for men and women, promoting professional development without gender distinction.

Prevention of harassment

Implement a specific protocol that includes both preventive measures and procedures for addressing possible cases of sexual or discriminatory harassment.



Human rights

The Code of Ethics states that Cromogenia Units S.A. and its subsidiaries avoid any form of discrimination against their employees.

The Units Group is committed to protecting the moral integrity of its employees by guaranteeing their right to working conditions that respect human dignity. For this reason, it protects workers from acts of psychological violence and combats any attitude or behavior that is discriminatory or harmful to individuals, their beliefs, and their preferences. Sexual harassment is strictly prohibited, and behavior or speech that may offend personal sensitivities must be avoided.

Any **Cromogenia Units** employee who believes they have been harassed or discriminated against on the basis of age, gender, sexuality, race, health status, nationality, political opinions, religious beliefs, or other factors may report the incident to the company, which will assess whether there has been a violation of the Code of Ethics. Disparities are not considered discrimination if they are justified or justifiable based on objective criteria.

The Units Group is committed to developing a culture and organizational structure based on the principles established in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

The management of the Units Group is responsible for ensuring compliance with these commitments, supervising their implementation, and ensuring that any breaches are investigated.

The Units Group respects national legislation and regulations in each market where it operates. In situations where the Group faces a conflict between internationally recognized human rights and national regulations, the company will follow procedures to seek ways to uphold international human rights principles.



In addition to operating within the framework of respect for human rights, opportunities are also seized to contribute to human rights in areas where a positive impact can be made on the local environment through corporate social responsibility initiatives.



Fair wages/fair remuneration

All Units Group employees are entitled to fair remuneration for their work. The company is committed to compensating employees in accordance with good labor market practices and local legislation.



Freedom of association and the right to collective bargaining

The Units Group reaffirms its support for freedom of association and the right to collective bargaining. In this regard, the company undertakes to comply with the ILO Conventions on freedom of association and trade union rights, fully recognizing the right to organize and the right of trade unions to represent and negotiate on behalf of employees, without prejudice to existing local legislation.



Corruption and bribery

No reports of corruption or bribery were recorded during the 2024 fiscal year.



Child labor

No complaints have been received, nor have any cases related to child labor been identified.



Non-discrimination

At the UNITS Group, we value and respect the differences among our staff. We are committed to treating each employee with respect, dignity, and fairness, and to providing equal opportunities for all. This means that throughout all our Human Resources processes (recruitment, remuneration and benefits, training, development, promotion, transfer, mobility, and termination of employment), people are valued solely on their merits and their ability to meet the requirements and standards of their position, without being subject to any discrimination. In our company, valuing diversity and inclusion means accepting and respecting differences between cultures and within the same culture, recognizing and supporting differences in gender, age, racial or ethnic origin, beliefs, sexual orientation, and disability. We respect the rights of all and apply a zero-tolerance policy toward discrimination.



Non-compliance with the policy and its consequences

Non-compliance with this policy not only violates the values of the UNITS Group but may also have a broader socioeconomic impact on the Group as a whole. Negative press and links to human rights violations can seriously damage a company's reputation and lead to a loss of customer trust and commitment.

Reports of non-compliance will be treated with absolute confidentiality and recorded anonymously. All reports will be taken seriously and addressed on a case-by-case basis and forwarded to the relevant governing bodies as necessary.

As mentioned above, the UNITS Group has a reporting channel accessible via email at c.etico@unitsgroup.com, which applies to all Group companies.



Complaints received in 2024

Human rights violation case: A complaint was received regarding a possible case of discrimination. It was evaluated by the Group's Ethics Committee, with the support of legal counsel. After analysis, it was concluded that it did not constitute a violation of the Code of Ethics.

Institutional relations

In 2024, the Group made contributions totaling €39,403 to industry associations and sponsorship activities through Cromogenia Units S.A., Alcover Química, and Units Mexico. Of the total €39,403, €37,548 corresponded to contributions made by Cromogenia Units and Alcover Química, with notable contributions to the Leather Working Group, the Spanish Lubricants Association, the Leather Cluster Barcelona Association, among other entities. For its part, Units Mexico contributed €1,855, which went to the Guanajuato State Tanning Industry Chamber (CICUR) and the Association of Leather Chemists and Technicians in León.

In relation to contributions to foundations and non-profit organizations made during 2024, the Group has made two charitable or social contributions in Spain, as detailed below:

Contributions to foundations and non-profit organizations	2024
Sant Joan de Déu Private Foundation for Research and Teaching	1,500
Dr. Ivan Mañero Private Foundation	2,200
Total	3,700





A strategic commitment to people

Cromogenia Units senior management considers safety and health to be an essential pillar of its sustainability and corporate responsibility strategy.

Comprehensive preventive management

- Policy aimed at reducing serious accidents.
- Implementation of analysis tools for detection of deviations, investigation of incidents, and anticipation of risks.
- Proactive and continuous approach by the Occupational Health and Safety Department (OHS).

Participatory preventive culture

- Continuous training at all levels.
- Active involvement of staff in improving working conditions.
- Promotion of shared responsibility and an inclusive, healthy environment.

Strategic objective for 2025

- ISO 45001 certification:
 - Management system compliant with international standards.
 - Strengthening of the preventive culture and standardization of processes.



Daily coordination meetings

Collaborative spaces for secure task planning.



Visual management of work permits

Improved coordination and analysis of internal risks, including those with partner companies.



Digital tracking of raw materials

Automated assessment and control of environmental and industrial risks.



Visual procedures in the workplace

Accessible, clear, and educational information provided directly at the task site.

Key tools and practices



Impact of the approach



Greater participation

Incidents reported >20 per year
(vs. <10 previously).

Improvement in key indicators

Frequency Index (FI): historic lows.
Severity Index (SI): 0.15.

Incidence Index (II): 2.93.
Days off work: <60 days total.

Ongoing commitment

We will continue to strengthen modern, participatory, and effective preventive management, focused on the well-being of everyone who is part of Cromogenia Units.



About
this report





Legal notice

This Sustainability Report has been prepared by Cromogenia Units on a voluntary basis, with **the aim of promoting transparency** and providing clear and accessible information on ESG performance. Although it aligns with the **Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME)** and incorporates elements of the **European Sustainability Reporting Standards (ESRS E1)**, **it does not constitute a mandatory report under the Corporate Sustainability Reporting Directive (CSRD)** and should be understood for informational purposes only.

The information contained herein reflects Cromogenia's best knowledge during the reporting period (**January 1 to December 31, 2024**) and is subject to possible updates as regulatory frameworks evolve or new data becomes available.

Some of the data included in this report comes from the Non-Financial Information Statement (EINF), prepared in accordance with Royal Decree 18/2017, and has been externally reviewed and verified by an independent third party, reinforcing its quality and reliability.

Although measures have been taken to ensure the **accuracy** and **completeness** of the contents, Cromogenia **assumes no responsibility** for errors, omissions, or any damages arising from the use of this report. It is recommended that you do not rely solely on its contents for decision-making and consult additional sources when necessary.



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